



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended March 2014**



Government of West Bengal

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Preface

1. This Report has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution.
2. Chapters 1 and 2 of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2014. Information has also been obtained from the Government of West Bengal, wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

The Report

Based on the audited accounts of the Government of West Bengal for the year 2013-14, this report provides an analytical review of the annual accounts of the State Government. The financial performance of the State has been assessed based on the FRBM Act, budget documents, Economic Review 2013-14, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The report is structured in three chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of West Bengal Government's fiscal position as on 31 March 2014. It, *inter-alia*, provides an insight into the public finances of the State including trends in receipts, expenditure and borrowing by the State Government, besides a brief account of central funds transferred directly to the State implementing agencies through the off budget route.

Chapter 2 is based on Appropriation Accounts and gives description of appropriations and the manner in which the allocated resources were managed by the various departments.

Chapter 3 is an inventory of West Bengal Government's compliance with various reporting requirements and financial rules.

The report also has an appendage of additional data collated from several sources in support of the findings.

Audit findings

Finances of the State Government

Fiscal position of the State: Revenue receipts of the Government grew at a rate of 6.71 *per cent* over the previous year, while the corresponding growth of revenue expenditure was 11.80 *per cent*. During the year, revenue receipts were ₹ 72882 crore as against revenue expenditure of ₹ 91797 crore resulting in revenue deficit of ₹ 18915 crore. The revenue deficit was 2.70 *per cent* of GSDP as against the FRBM Act target of 0.50 *per cent*. The fiscal deficit during 2013-14 stood at ₹ 25347 crore which was 3.62 *per cent* of GSDP as against the FRBM Act target of 3.00 *per cent*.

Enactment of Fiscal Responsibility Legislation: The State introduced the West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act in July 2010 and amended it in February 2011 fixing the rolling fiscal targets for 2010-15. The Act aimed at bringing in direction and prudence in fiscal management and improving fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit accompanied by prudent debt management consistent with fiscal sustainability and greater transparency. The third Medium-term fiscal policy statement and Fiscal policy strategy statement was presented before the Legislature along with the Budget for the year 2014-15 in February 2014. Though the fiscal deficit was above the ceiling prescribed in FRBM Act, the State had brought down the total liabilities closer to the ceiling prescribed in FRBM Act.

Prioritisation of Capital expenditure: Capital expenditure as well as expenditure under economic sector is the major indicator of development activity. In both the cases, not only was the actual expenditure below budget estimate, capital expenditure was low at 6.97 *per cent* of total expenditure during 2013-14. This was indicative of failure on the part of the State in utilising its high cost borrowed funds to create capital assets for accelerating development, as most of these funds were utilised to meet the revenue deficit.

Review of Government investment: The Government is getting negligible return from its investments in irrigation works. Return on investment in statutory corporations, rural banks, etc. also depicted a grim picture and was less than one *per cent*.

Financial management and budgetary control

Against a total budget provision ₹ 154390 crore during 2013-14, expenditure of ₹ 134635 crore was incurred. This resulted in overall saving of ₹ 19755 crore. Expenditure of ₹ 8553 crore was incurred in 62 cases without any provision in the original estimates/supplementary demand. There were instances of inadequate provision of funds, unnecessary/excessive re-appropriations and rush of expenditure at the end of the year. In some cases, the anticipated savings were not surrendered leaving no scope for utilising these funds for other developmental purposes. In violation of the provisions of Budget Manual and West Bengal Financial Rules, the Controlling Officers of test checked departments did not monitor the progress of expenditure.

Financial Reporting

Delays were noticed in submission of annual accounts of autonomous bodies/authorities as also in the placement of Separate Audit Reports of some of the bodies in the Legislative Assembly. There were also delays in finalising *proforma* accounts of departmentally managed commercial undertakings indicating laxity in the accountability mechanism in respect of public funds invested in those undertakings.

Accumulation of unadjusted AC bills and parking of developmental funds in Personal Deposit (PD) Accounts were major areas of concern, as amounts were drawn from treasury or transferred out of the Consolidated Fund of the State without proper treasury checks.

CHAPTER 1

Finances of the State Government

Profile of West Bengal

The State is located in the eastern part of the Gangetic basin. It is the 13th largest State in terms of geographical area (88,752 sq. km) and the fourth largest by population. As indicated in *Appendix 1.1* the State's population increased from 801.76 lakh in 2001 to 912.76 lakh¹ in 2011 recording a decadal growth of 13.84 *per cent*. The percentage of population below the poverty line was lower than the all-India average². The State's Gross State Domestic Product (GSDP) in 2013-14 at current prices was ₹ 700117 crore. The State's literacy rate³ increased from 68.64 *per cent* (as per 2001 census) to 77.08 *per cent* (as per 2011 census). The per capita income of the State⁴ stands at ₹ 70615 at current prices against the country average of ₹ 74920. General data relating to the State is given in *Appendix 1.1*.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a year. The trends in the annual growth of India's GDP and that of the State's GSDP at current prices are indicated below:

Table 1.1 Growth of GSDP of the State vis-à-vis GDP of India

Year	2009-10	2010-11	2011-12	2012-13	2013-14	CAGR ⁵ (in per cent)
India's GDP (₹ in crore)	6108903	7248860	8391691	9388876	10472807	
Growth rate of GDP (percentage)	15.18	18.66	15.77	11.88	11.54	14.43
State's GSDP (₹ in crore)	398880	460959	528316	612701	700117	
Growth rate of GSDP (percentage)	16.65	15.56	14.61	15.97	14.27	15.10

(Source: Central Statistics office, Ministry of Statistics and Programme implementation as on 1 August 2014).
Figures of GSDP and GDP for the year 2011-12 to 2013-14 are estimates.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of West Bengal (GoWB) during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of Finance Accounts are shown in *Appendix 1.2*. The methodology adopted in analysing the trends of State Government finances has been discussed in *Appendix 1.3*.

¹ Source: Registrar General of India, Ministry of Home Affairs

² Source: Annual Report 2013-14, Planning Commission

³ Source: Registrar General of India, Ministry of Home Affairs

⁴ Source: Economic Review 2013-14, Government of West Bengal and Central Statistics Office

⁵ Compound Annual Growth Rate

1.1.1 Summary of Fiscal Transactions in 2013-14

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2013-14) *vis-à-vis* the previous year (2012-13), while *Appendix 1.4* provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2013-14

(₹ in crore)

Receipts	2012-13 2013-14		Disbursements				
	2012-13	2013-14	2012-13	2013-14			Total
				Non Plan	Plan		
Section A: Revenue							
Revenue Receipts	68296	72882	Revenue Expenditure	82111	70999	20798	91797
Tax Revenue	32809	35831	General Services	35325	40671	163	40834
Non-Tax Revenue	1918	2023	Social Services	34212	23622	14640	38262
Share of Union Taxes/Duties	21226	23175	Economic Services	12043	6129	5954	12083
Grants from GoI	12343	11853	Grants-in-aid and Contributions	531	577	41	618
Section B: Capital							
Misc. Capital Receipts	-	-	Capital Outlay	4547	45	6882	6927
Recoveries of Loans and Advances	280	1158	Loans and Advances Disbursed	1064	183	480	663
Public Debt Receipts*	28291	30932	Repayment of Public Debt*	10142			12802
Contingency Fund	1	-	Contingency Fund	-			-
Public Account Receipts	105827	116179	Public Account Disbursements	101736			108202
Opening Cash Balance ⁶	8423	11518	Closing Cash Balance ⁶	11518			12278
Total	211118	232669	Total	211118			232669

Source: Finance Accounts; Differences of one is due to rounding.

*Including net transactions under ways and means advances and overdraft

Significant changes that occurred during 2013-14 as compared to the previous year are enumerated below:

- Revenue Receipts of the State increased by ₹ 4586 crore (6.71 per cent) while the Revenue Expenditure registered an increase of ₹ 9686 crore (11.80 per cent) over the previous year.
- Revenue Receipts excluding the Grants from GoI (₹ 61029 crore) were not sufficient to meet the Committed Expenditure (₹ 65141 crore) which formed the bulk of the Revenue Expenditure (₹ 91797 crore).
- Revenue expenditure on General and Social Services constituted 86 per cent while expenditure on Economic Services was 13 per cent.
- Proportion of Capital Outlay in the Economic services decreased from 63 per cent to 57 per cent while the proportion of Capital Outlay on General

⁶ Cash balance includes i) Cash in Treasuries and Local Remittances, ii) Departmental Balances, iii) Permanent Imprest, iv) Cash Balance Investments, v) Deposit with RBI and vi) Investments from Earmarked Funds.

and Social Services increased from 37 per cent to 43 per cent over the previous year.

- Market borrowings formed 80 per cent of the total Public Debt Receipts. Interest outflow on the market borrowing constitutes 50 per cent of the total interest payments (₹ 20757 crore).

1.1.2 Review of the fiscal situation

With a view to ensuring prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction of fiscal deficit, prudent debt management and greater transparency in fiscal operations of the State Government, West Bengal Fiscal Responsibility and Budget Management Act, 2010, was passed by the West Bengal State Legislature in July 2010. In compliance with the Act, WBFRBM Rules, 2011 was introduced by the Finance department in February 2011. The Act was amended with effect from 7 February 2011 by passing the WBFRBM (Amendment) Act 2011 in April 2011. Extract of the WBFRBM Act 2010 and the Amendment Act are given in *Appendix 1.5*.

As per the Act, the State Government was required to bring out the following fiscal documents in prescribed *pro forma* and table the same along with the Budget before the Legislative Assembly:

- Medium-Term Fiscal Policy Statement (MTFPS);
- Fiscal Policy Strategy Statement (FPSS);
- Documents in the nature of Budget in brief, containing separate statements on indicators of fiscal situation, components of State Government's liabilities and interest i.e. cost of borrowing, guarantee given by the State, Guarantee Redemption Fund, Statement of Assets, etc.

The third MTFPS and FPSS were presented before the Legislature along with the Budget for the year 2014-15 in February 2014.

Major fiscal variables provided in the budget based on the recommendations of the 13th Finance Commission (FC) and as targeted in the WBFRBM Act along with the actuals for 2013-14 are depicted in **Table 1.3**:

Table 1.3 : Targets for major fiscal variables

(in per cent)

Fiscal variables	2013-14				
	13th FC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP**	Actuals for 2013-14
Revenue Deficit/GSDP	0.50	0.50	0.49	1.70	2.70
Fiscal Deficit/GSDP	3.00	3.00	1.89	3.08	3.62
Ratio of total Outstanding Debt of the Government to GSDP	35.90	35.90	34.85	35.33	35.99

Source: 13th FC Report, WBFRBM Act, Budget Publication 2013-14 and MTFPS

**In the MTFP, RE figures for 2013-14 were mentioned

In the FPSS for the year 2014-15, it was stated that despite an excessive financial burden, the State was moving towards achieving the targets in respect of fiscal indicators as prescribed in the WBFRBM Act. However, the fiscal targets prescribed for 2013-14 in the MTFP are yet to be achieved as can be seen from **Table 1.3**.

According to WBFRBM Act 2010, the State Government at the time of presentation of the budget is required to disclose significant changes in the Accounting Standard, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators. However, no such disclosure has been made by the State Government. Similarly, no disclosure has been made regarding Major Works and Contracts, Committed liabilities in respect of land acquisition charges, Claims in respect of unpaid bills on works and supplies, and Statement of Assets and also in respect of weighted average interest rates on Government liabilities.

1.1.3 Budget Estimates vis-à-vis Actuals

Budget papers presented by the State Government provide projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall financial management. Deviations from budget estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within and some beyond the control of the Government.

Budget estimates vis-à-vis actuals for the major fiscal variables for the year 2013-14 is depicted in **Appendix 1.6** and in **Table 1.4**.

Table 1.4: Budget estimate vis-a-vis actuals during 2013-14

Particulars	Budget Estimates	Actual	Percentage variations
	₹ in crore		
Revenue Receipts	88403	72882	-17.56
Tax Revenue	39784	35831	-9.94
Land Revenue	3943	2254	-42.84
Goods and Passenger	1438	1000	-30.46
Stamps and Registration fees	4500	4053	-9.93
Non-Tax Revenue	1756	2023	15.21
Interest Receipts	478	986	106.28
Revenue Expenditure	91892	91797	-0.10
Irrigation and Flood Control	1297	987	-23.90
Energy	1214	1030	-15.16
Capital Outlay	9319	6927	-25.67
Revenue Deficit (-)/Surplus(+)	(-)3488	(-)18915	442.29
Fiscal Deficit(-)/Surplus(+)	(-)13414	(-) 25347	88.96
Primary Deficit(-)/Surplus(+)	6078	(-) 4590	(-) 175.52

Source: Budget publications and Finance Accounts

New initiatives were taken in respect of implementation of *Kanyashree*, an incentive scheme for unmarried girls below the age of eighteen, targeting the economically weaker families and aiming to prevent child marriage, trafficking and school dropout and bringing about improvement in maternal and child health through prevention of early pregnancies.

In order to fund the increased development expenditure, the following changes in the rate of tax were introduced in the WBVAT Act 2003:

- Escalation of the rate of tax from 25 *per cent* to 35 *per cent* in respect of goods particularly tobacco products as mentioned in serial number 1 and 2 of schedule D of the *ibid* Act.
- Increase in the rate of tax from 13.5 *per cent* to 14.5 *per cent* in respect of unspecified items covered under schedule CA of the *ibid* Act.
- Rise in the rate of tax from 4 *per cent* to 5 *per cent* in respect of drugs and medicines, plant and machinery as well as specified IT products covered under schedule C of the *ibid* Act.

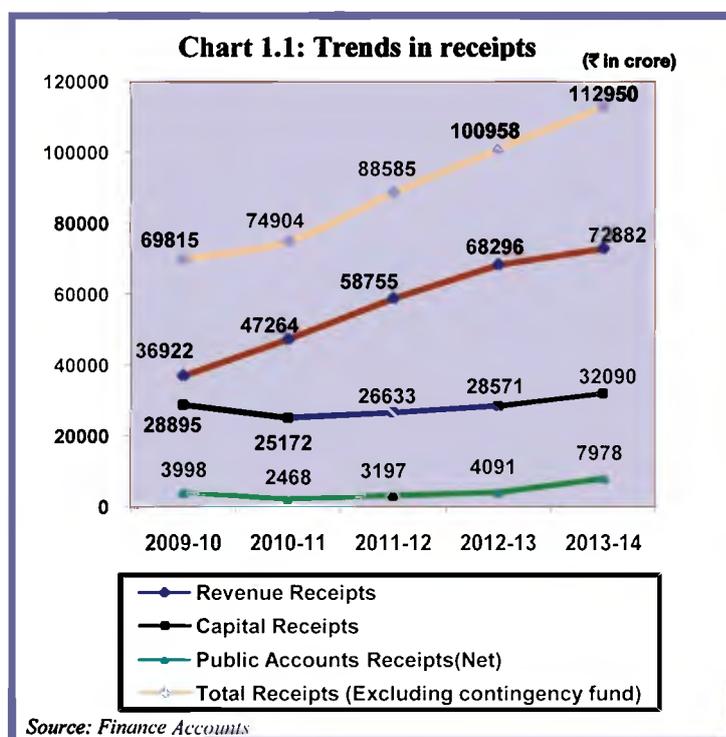
Shortfall in actual receipts under tax revenue over the budgetary estimates by ₹ 3953 crore (10 *per cent*) was primarily due to short collections in taxes on Land Revenue (by ₹ 1689 crore), Goods and Passengers (by ₹ 438 crore), Stamps and Registration fees (by ₹ 447 crore). Non-tax revenue was, however, higher (by 15 *per cent*) compared to the BE, mainly because of interest realized on investment under Treasury Bills (₹ 228 crore) and receipt of guarantee fee.

Capital outlay fell short of the budgetary estimates by 26 *per cent* due to shortfalls in allocation for Irrigation and Flood Control (by 71 *per cent*) followed by Agriculture and Allied Activities (by 21 *per cent*) under economic services.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenue, non-tax revenue, State's share of union taxes and duties and grants received from the Government of India (GoI). Capital Receipts comprise debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks), loans and advances from GoI and miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.1** depicts the trends in various components of the receipts of the State during the years 2009-14.



Total receipts (including net Public Accounts receipts) of the State grew at a CAGR of 12.78 per cent during the period 2009-10 to 2013-14. Increase of receipts in 2013-14 over the previous year was ₹ 11992 crore (12 per cent excluding contingency fund receipts).

Revenue receipts grew at a CAGR of 18.53 per cent while capital receipts grew at a CAGR of 2.66 per cent during 2009-10 to 2013-14. The share of revenue receipts in total receipts varied between 53 per cent and 68 per cent during 2009-14 and stood at 65 per cent during 2013-14. The share of capital receipts in total receipts fluctuated during the last five years and accounted for around 28 per cent of total receipts during 2013-14.

1.2.2 Funds transferred by Central Government to State Implementing Agencies outside the State Budget

GoI has been transferring a sizeable quantum of funds directly to the State implementing agencies⁷ for implementation of various schemes/programmes in social and economic sectors, which are recognised as critical. Under the existing mechanism, these funds are not routed through the State Budget/State Treasury System and hence the flows of these funds are not captured in the Finance Accounts of the State. The total funds directly transferred to State Implementing Agencies are presented in Table 1.5.

Table 1.5: Overall position of release of funds by GoI Ministries

Type of Schemes → Recipient agency ↓	Assistance to State Plan	Central Sector	Centrally sponsored	Amount released during 2013-14	Amount released during 2012-13
(₹ in crore)					
State PSUs	—	75	5	80	48
Statutory bodies	—	291	14	305	573
Local bodies	326	6	—	332	296
Government Autonomous bodies	—	1280	7227	8507	9162
State Government institutions	—	16	64	80	71
NGOs	1	103	—	104	68
Others ⁸	—	59	2	61	65
Total direct transfer	327	1830	7312	9469	10283

Source: Website of CGA

⁷ State implementing agencies include any organisation/institution including Non-Governmental organisation which is authorised by the State Government to receive funds from GoI for implementing specific programmes in the State.

⁸ Others include private sector companies, trusts and individuals.

The funds transferred directly to the State Implementing Agencies by various GoI Ministries outside the State budget are captured in the Central Plan Scheme Monitoring System (CPSMS) portal of the website of Controller General of Accounts (CGA). During 2013-14, ₹ 9469 crore was transferred by the Central Government to the State implementing agencies outside the State budget, while the total grants received by the State Government from the Centre within their budget stood at ₹ 11853 crore during the year. **Table 1.5** shows that there has been eight *per cent* decrease in direct transfer of funds in 2013-14 compared to previous year.

The major centrally sponsored schemes where funds were directly transferred by the Central Government is presented in **Table 1.6**:

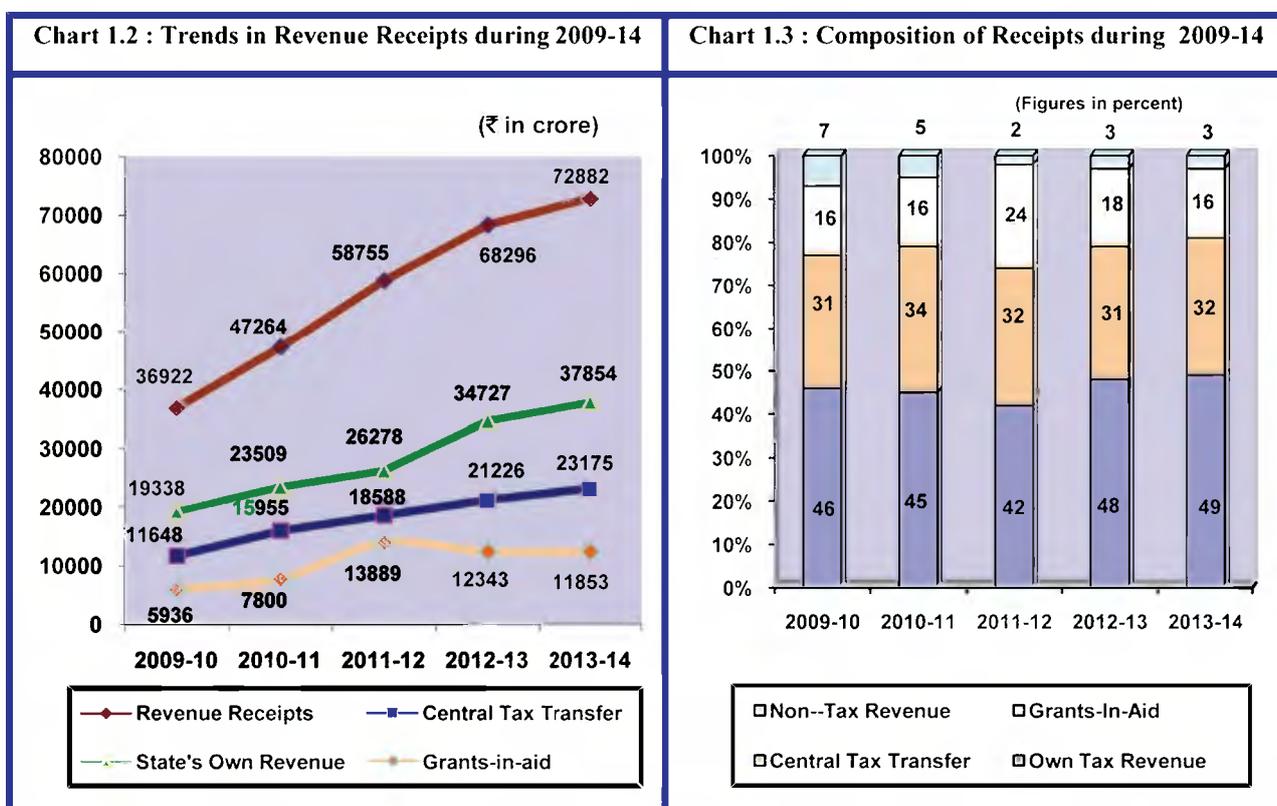
Table 1.6: Funds transferred directly to State Implementing Agencies

Programme/Scheme	Implementing Agency in the State	Funds transferred directly by GoI during 2013-14 (₹ in crore)
Mahatma Gandhi National Rural Employment Guarantee Scheme	State Employment Guarantee Funds (WB)	2894
Sarva Shiksha Abhiyan (SSA)	Paschim Banga Sarva Shiksha Mission (PBSSM)	1532
Rural Housing -IAY	District Rural Development Agencies (DRDAs)	866
National Rural Health Mission (NRHM) Centrally Sponsored	West Bengal State Health & Family Welfare Samiti	720
National Rural Drinking Water Programme	State Water and Sanitation Mission, West Bengal	486
MPs Local Area Development Scheme (MPLADS)	Commissioner, Kolkata Municipal Corporation & Others	326
Pradhan Mantri Gram Sadak Yojana (PMGSY)	West Bengal State Rural Development Agency, Kolkata	306
Support to Indian Institute of Technology (IITs)	Indian Institute of Technology, Kharagpur	260
Museums	National Council of Science Museum	194
National Food Security Mission (NFSM)	State Food Security Agency	60
Total		7644

Source: Finance Accounts

1.3 Revenue Receipts

The trends and composition of revenue receipts over the period 2009-14 are presented in **Appendix 1.7** and also depicted in **Chart 1.2** and **1.3** respectively.



Source : Finance Accounts

Revenue Receipts have shown progressive increases during 2009-14 despite reduction in grants-in-aid for the last two consecutive years. Grants-in-aid reduced from 24 *per cent* of the revenue receipts in 2011-12 to 16 *per cent* in 2013-14. The increase in revenue receipts during 2013-14 (6.71 *per cent*) as compared to previous year was due to the net effect of increase in tax revenue by nine *per cent* (₹ 3022 crore), State's share of Union Excise and Duties by nine *per cent* (₹ 1949 crore), non-tax revenue by five *per cent* (₹ 105 crore) and was partly offset by decrease in Grants from GoI by four *per cent* (₹ 490 crore).

The trend in revenue receipts relative to GSDP is presented in Table 1.7:

Table 1.7: Trends in Revenue Receipts relative to GSDP

	2009-10	2010-11	2011-12	2012-13	2013-14
Revenue Receipts (RR) (₹ in crore)	36922	47264	58755	68296	72882
Rate of growth of RR (<i>per cent</i>)	0.05	28.01	24.31	16.24	6.71
State's Own Tax Revenue (₹ in crore)	16900	21129	24938	32809	35831
Rate of growth of States Own Tax Revenue (<i>per cent</i>)	7.21	25.02	18.03	31.56	9.21
RR/GSDP (<i>per cent</i>)	9.26	10.25	11.12	11.15	10.41
Buoyancy Ratios					
Revenue Receipts Buoyancy <i>w.r.t.</i> GSDP	0.00	1.80	1.66	1.02	0.47
State's Own Tax Buoyancy <i>w.r.t.</i> GSDP	1.03	1.61	.23	1.98	0.65
Revenue Receipts Buoyancy <i>w.r.t.</i> State's own taxes	0.00	1.12	1.35	0.51	0.73

Source: Finance Accounts

The growth rate of revenue (6.71 *per cent*) during the current year, however, was lower than the growth rate during 2012-13 (16.24 *per cent*), primarily due to slow growth rate of State's own tax revenue from 32 *per cent* in 2012-13 to only nine *per cent* growth rate in 2013-14.

The ratio of revenue receipts to GSDP has remained between nine to 11 *per cent* during these five years.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of central tax receipts, central assistance for plan schemes, etc., the State's performance in mobilization of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as collection under non-tax receipts are given in *Appendix 1.7*.

The State's actual tax and non-tax receipts for the year 2013-14 *vis-à-vis* assessment made by 13th FC and MTFPS (2013-14) is given in **Table 1.8**:

Table 1.8: Actual tax and Non-Tax Revenue *vis-à-vis* projections

(₹ in crore)

	13th FC projection	Budget estimates	MTFP projection ⁹	Actual
Own Tax Revenue	41432	39784	39100	35831
Non-Tax Revenue	3958	1756	1895	2023

(Source: 13th FC Report, Budget Publication 2013-14, MTFPS and Finance Accounts)

Table 1.8 shows that the actual realization of tax revenue was lower than the normative assessment of the 13th FC (by 14 *per cent*) followed by Budget (10 *per cent*) and MTFP Projection (by eight *per cent*). The non-tax revenue of the Government was lower than the normative assessment of the 13th FC (by 49 *per cent*) but higher than the budget (by 15 *per cent*) and MTFP projection (by seven *per cent*).

1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties for the period 2009-14 is given in **Table 1.9**.

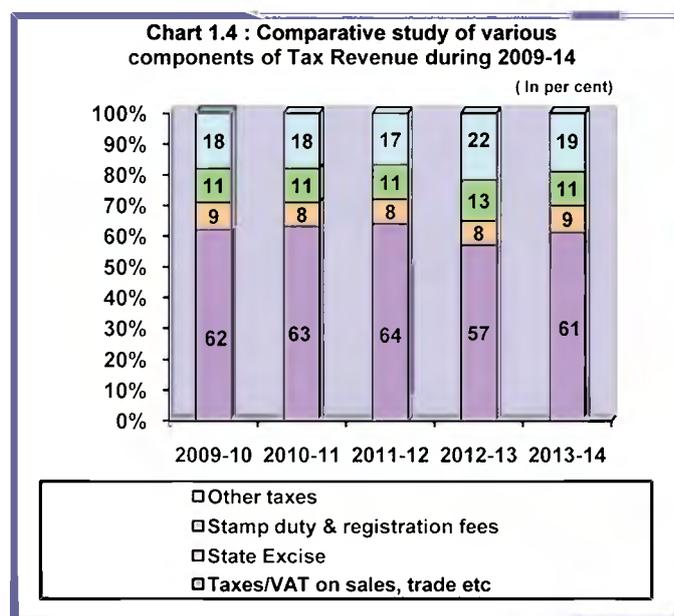
⁹In the MTFPS, RE figures for 2013-14 were mentioned

Table 1.9: Components of State's own tax revenue

(₹ in crore)						
Revenue Fund	2009-10	2010-11	2011-12	2012-13	2013-14	CAGR
Taxes/VAT on Sales, Trade etc	10510	13276	15888	18555	21931	20.19
Stamp Duty and Registration fees	1814	2265	2732	4357	4053	22.26
State Excise	1444	1783	2117	2621	3018	20.24
Land Revenue	929	1254	1872	2024	2254	24.81
Taxes on Vehicles	774	936	1007	1222	1351	14.94
Taxes on Goods and Passengers	-	-	(-)	1284	1000	-
Taxes and Duties on Electricity	665	769	408	1837	1213	16.21
Other taxes	764	846	915	909	1011	7.25
Total	16900	21129	24938	32809	35831	20.67

Source: Finance Accounts

CAGR of State's own tax revenue collection during 2009-14 was 20.67 per cent. The overall increase of tax revenue by ₹ 3022 crore (nine per cent) over the previous year was mainly due to increase in revenue collection under (a) taxes/VAT on sales, trades, etc by ₹ 3376 crore (18 per cent) due to increase in rates of taxes of some items under WBVAT Act, 2003, (b) state excise by ₹ 397 crore (15 per cent) and (c) land revenue by ₹ 230 crore (11 per cent) mainly due to Misc. receipts not connected with Government estates and recoveries on account of Land Acquisition Establishment set off by decrease under (i) taxes and duties on electricity by ₹ 624 crore (34 per cent) due to waiving of duty under West Bengal Incentive Scheme, 1993 and waiving of duty to low and medium voltage consumers upto a specific quantum of consumptions, (ii) stamp duty and registration fees by ₹ 304 crore (seven per cent) due to lower receipt on stamp duty collection and (iii) taxes on goods and passengers by ₹ 284 crore (22 per cent) due to exemption of entry tax on some goods.



Source: Finance Accounts

Note-Other taxes also includes Land revenue, taxes on vehicles, goods and passenger and, Taxes and duties on electricity

During the period 2009-14, tax/ VAT on sales, trade, etc. (57 to 64 per cent) was the major component of State's own tax revenue. There were no significant variations among relative shares of the major components of tax revenue in 2013-14 compared to 2009-10. While contribution of sales tax to total revenue declined from 62 per cent in 2009-10 to 61 per cent in 2013-14, the share of other taxes increased from 18 per cent to 19 per cent during the aforesaid period.

1.3.1.2 Non Tax Revenue

Table 1.10: Components of Non Tax Revenue

Revenue Head						(₹ in crore)
	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage increase over previous year
Interest receipts	363(14.89)	717(30.13)	292(21.79)	934(48.70)	986(48.74)	5.57
Dividends and Profit	1(0.04)	1(0.04)	1(0.07)	2(0.10)	8(0.40)	300.00
Other non-tax receipts	2074(85.07)	1662(69.83)	1047(78.14)	982(51.20)	1029(50.86)	4.79
Total	2438	2380	1340	1918	2023	

Source: Finance Accounts

Figures in brackets indicate the share of the components.

Non-tax revenue was three *per cent* of the revenue receipts during 2013-14 and mainly comprised interest realized on investment under treasury bills (₹ 228 crore), 13th FC benefit on interest relief on NSSF (₹ 404.53 crore) and interest received from Public Sector and other Undertakings (₹ 165.49 crore).

1.3.2 Grants-in-aid from Government of India

The trends of release of grants-in-aid by GoI under Non-Plan, State Plan, Centrally Sponsored and Central Plan Schemes is shown in Table 1.11.

Table 1.11: Components of Grants-in-aid

Particulars						(₹ in crore)
	2009-10	2010-11	2011-12	2012-13	2013-14	
Non-Plan Grants	1395	2536	3537	4032	3790	
Grants for State Plan Schemes	2734	3127	6529	5004	4149	
Grants for Central Plan Schemes	89	163	203	150	187	
Grants for Centrally Sponsored Schemes	1718	1974	3620	3157	3727	
Grants for Special Plan Schemes	-	-	-	-	-	
Total	5936	7800	13889	12343	11853	
Percentage of increase over previous year	(-) 4.21	31.42	78.06	(-) 11.13	(-) 3.97	
Total grants as a percentage of Revenue Receipts	16.07	16.50	23.64	18.07	16.26	

Source: Finance Accounts

During 2013-14, grants-in aid from GoI reduced by ₹ 490 crore (four *per cent*) mainly due to decrease in Non-Plan grants by six *per cent* (₹ 242 crore) and grants for State plan schemes by 17 *per cent* (₹ 855 crore) which was partly *offset* by rise in grants for Centrally Sponsored Schemes by 18 *per cent* (₹ 570 crore). Under non-plan grants decrease was mainly in Subsidy to West Bengal for distribution of Rice under Targeted Public Distribution System to BPL families by 26 *per cent* (₹ 466 crore) and under State Plan Schemes the decrease was in Special Central Assistance for Integrated Action Plan under BRGF (State component) for State Annual Plan by 57 *per cent* (₹ 848 crore) followed by

Additional Central Assistance (ACA) grants under Stream II of the Rashtriya Krishi Vikash Yojana by 28 per cent (₹ 105 crore) due to, *inter alia*, non-submission of UCs for previously released grants, failure to submit action plans, etc.

1.3.3 Central Tax Transfers

Under recommendations of the 13th FC, all States' share of central taxes was increased to 32 per cent from 30.50 per cent as recommended by Twelfth Finance Commission. The State's share in the net proceeds of central tax (excluding Service Tax) and net proceeds of Service Tax has been fixed at 7.26 and 7.38 per cent respectively.

During 2013-14, central tax transfers stood at ₹ 23175 crore with an increase of nine per cent over the previous year and constituted 32 per cent of revenue receipts. The increase was mainly under Service Tax by 22 per cent (₹ 676 crore) and Taxes on Income other than Corporation Tax by 12 per cent (₹ 567 crore).

1.3.4 Optimisation of the 13th FC grants

The status on utilisation of 13th FC grants allocated upto the year 2013-14 is depicted below.

Table 1.12: Status on utilisation of 13th FC grants

(₹ in crore)

Sl. No.	Transfer	Recommendation of the FC (Allocation upto 2013-14)	Actual release by GoI	Expenditure ¹⁰	Unutilised amount ¹¹
	Local Bodies	4057	2578	2578	-
	Grants to PRIs	2922	2000	2000	-
1	General performance grants to PRIs	935	401	401	-
	Grants to ULBs	1135	579	579	-
	General performance grants to ULBs	365	138	138	-
2	Disaster Relief	1005	1000	1000	-
3	Improving outcome grants	380	100	12 ¹²	88
4	Environment related grants	281	133	127	6
5	Elementary education	1799	1799	1251	548
6	Roads and bridges	482	482	431	51
7	State specific grants	1277	932	584	348
	Total	14638	10142	9101	1041

Source: 13th FC Report and departmental figures

¹⁰ As per UCs received

¹¹ As deduced from UCs not received

¹² Figure has been revised by Finance Department owing to non-submission of UC in prescribed format by Judicial Department.

1.3.4.1 Failure to avail 13th FC grants

Audit scrutiny (August 2014) of records of Finance department revealed that various departments of GoWB could not avail the 13th FC grants amounting to ₹ 1898.29 crore allocated by the GoI for the various sector/components for the period 2013-14 as detailed in **Appendix 1.8** due to non-compliance with the conditions / prerequisites imposed by 13th FC and suitably adopted by GoI. Had the departments paid due attention to the requirements of submission of annual action plan/ timely submission of utilisation certificate for funds released in previous years, the situation could have been avoided. Some of these are enumerated below:

- As per status report submitted by Municipal Affairs (MA) Department, progress of expenditure of previously released (pertaining to 2012-13) performance grant and basic grant were only 54 per cent and 66 per cent respectively as of January 2014.
- In pursuance to the order of Ministry of Finance, GoI (April 2011), release of grant for Water Sector Management is incumbent upon setting up a Water Regulatory Authority (WRA) by March 2012. The Authority is yet to be formed (August 2014).
- For improvement of statistical systems, 13th FC allocated ₹ 15.20 crore for 2010-14 (₹ 3.80 crore annually) for Statistics & Programme Implementation Department. Though the first instalment of ₹ 3.80 crore was released by GoI in 2010-11, the department utilised only ₹ 1.70 crore as of August 2014 and is yet to furnish the UCs even for the said amount.
- As per recommendation of 13th FC GoI was to release grants amounting to ₹ 19 crore in two instalments to Planning Department towards District Innovation fund. The first instalment of ₹ 9.50 crore was received by Planning department in 2011-12, but it failed to submit UC in prescribed format inspite of repeated pursuance by Finance Department, GoWB. It ultimately submitted UC in prescribed *pro forma* only in April 2014 resulting in non receipt of the balance amount from GoI.
- Home (Political) Department received ₹ 20.84 crore in 2010-11 (out of ₹ 166.72 crore receivable during 2010-14) for Unique Identification programme. The Department, however, after a lapse of three years intimated the State's High Level Monitoring Committee (August 2014) that no funds could be utilized due to complexities involved in beneficiary selection. Consequently funds amounting to ₹ 20.84 crore remained idle since 2010-11 and balance of the Grant amounting to ₹ 145.88 crore could not be availed by the Department.
- Under the programme Improvement of Justice and Delivery, 13th FC recommended grants of ₹ 168.72 crore receivable by the State during 2010-14 in four equal instalments of ₹ 42.18 crore each. GoI released ₹ 63.27 crore against the total amount (₹ 42.18 crore in 2010-11 and ₹ 21.09 crore in 2011-12), against which ₹ 38.06 crore (60 per cent) was

utilized by Judicial Department as of August 2014. Further even for the amount utilised, the Department had not submitted UC in prescribed format as of August 2014.

1.3.4.2 Short release of State specific grants

Out of ₹ 1277.25 crore allocated by the GoI for State specific grants under 13th FC during 2011-12 to 2013-14 to seven departments¹³ for construction, upgradation and maintenance purposes, GoWB could avail only ₹ 931.70 crore indicating a shortfall of ₹ 345.55 crore upto March 2014 due to *inter alia* non-fulfillment of preconditions and delayed submission of UC for the initial installments released by GoI as detailed in *Appendix 1.9*.

1.4 Capital Receipts

The trends in growth and composition of capital receipts for the period 2009-14 are depicted in *Table 1.13*.

Table 1.13: Trends in growth and composition of capital receipts

	(₹ in crore)				
Sources of State's Receipts	2009-10	2010-11	2011-12	2012-13	2013-14
Capital Receipts (CR)	28895	24566	26633	28571	32090
Recovery of Loans and Advances	387	372	78	280	1158
Public Debt Receipts ¹⁴	28508	24194	26555	28291	30932
<i>of which Market Loans</i>	18353	10556	23591	23006	24676
Rate of growth of Public Debt	78.28	(-) 15.13	9.76	6.54	9.34
Rate of growth of GSDP	16.65	15.56	14.61	15.97	14.27

Source: Finance Accounts

During 2013-14, capital receipts increased by 12 *per cent* over the previous year. This was mainly due to increase in public debt receipts by ₹ 2641 crore and recovery of loans and advances by ₹ 878 crore. Increase in public debt receipts was mainly on account of seven *per cent* growth in Market Loans (₹ 1670 crore) and 45 *per cent* growth in Special Securities issued to NSSF of the GoI (₹ 1329 crore) which was partly *offset* by decrease in GoI loans by ₹ 760 crore (51 *per cent*). Increase in recovery of loans and advances was owing to substantial repayment of the Power Project loans (₹ 1067 crore) during the current year.

1.5 Public Accounts Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The net accrual to the Public Account is available with the Government for financing the fiscal deficit. The trends and composition in net Public Accounts receipts for the period 2009-14 is depicted in *Table 1.14*.

¹³ Home (Police), Irrigation and Waterways, Fire & Emergency Services, Health & Family Welfare, Women & Child Development & Social Welfare Department, Home (Political), Information & Cultural Affairs.

¹⁴ Excluding Ways and means advances from RBI

Table 1.14: Trends in growth and composition of Net Public Accounts Receipts

(₹ in crore)

Resources under various heads	2009-10	2010-11	2011-12	2012-13	2013-14
Public Accounts Receipts					
a. Small Savings, Provident Fund, etc.	738	1129	1032	945	841
b. Reserve Fund	676	1192	1296	533	1189
c. Deposits and Advances	1364	870	1367	2944	2627
d. Suspense and Miscellaneous	1162	-458	-823	-559	2928
e. Remittances	58	-265	325	228	393
Total	3998	2468	3197	4091	7978

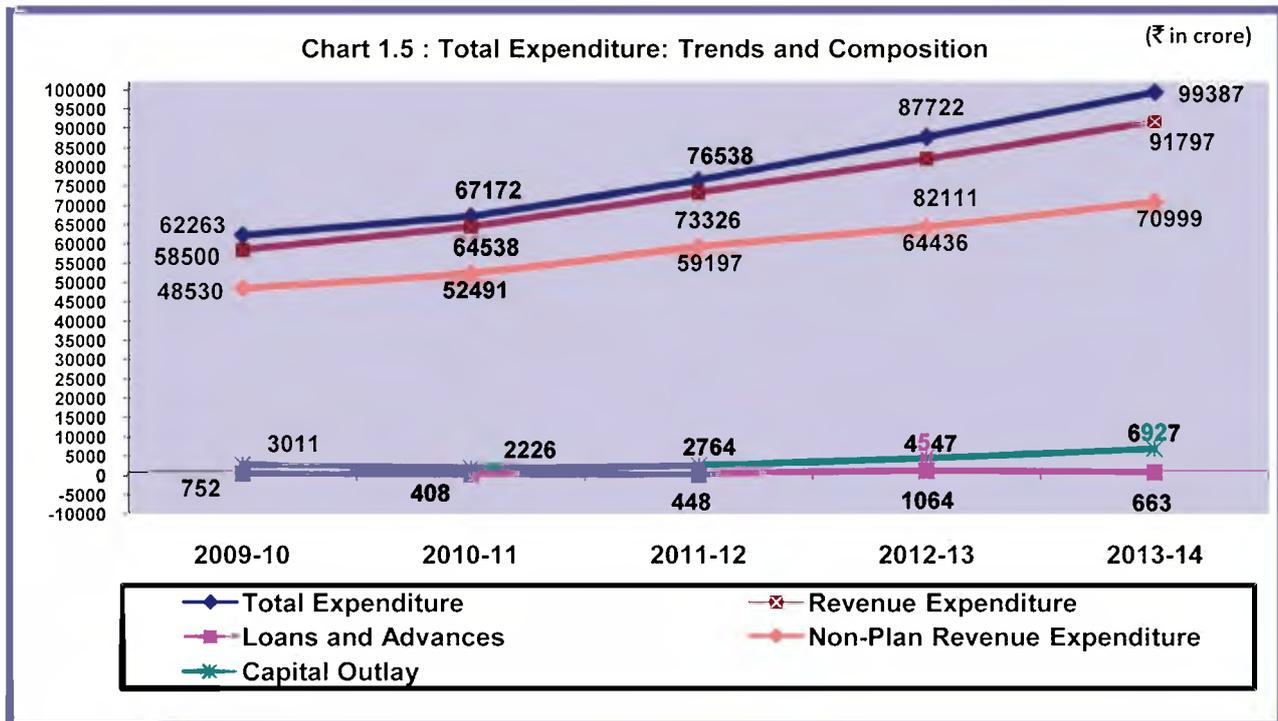
Source: Finance Accounts

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

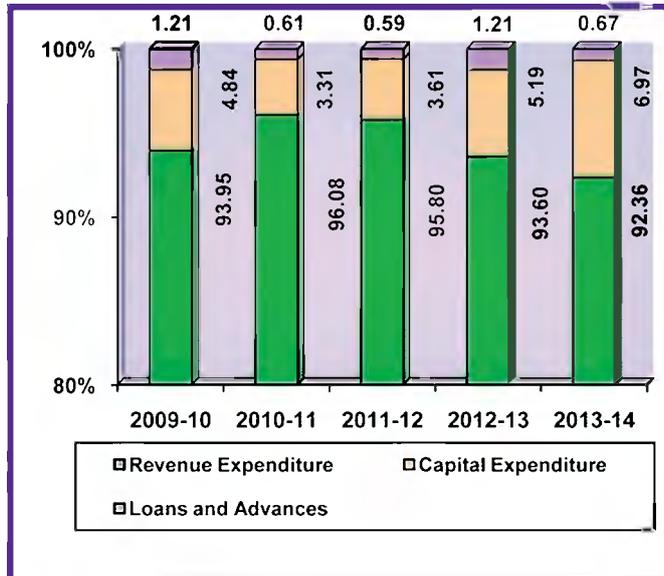
1.6.1 Growth and composition of expenditure

Chart 1.5 presents the trends in total expenditure over the period 2009-14. The composition of total and sectorial expenditure are depicted in Charts 1.6 and 1.7 respectively.



Source: Finance Accounts

Chart 1.6 : Total Expenditure: Trends in share of its components (in percent)

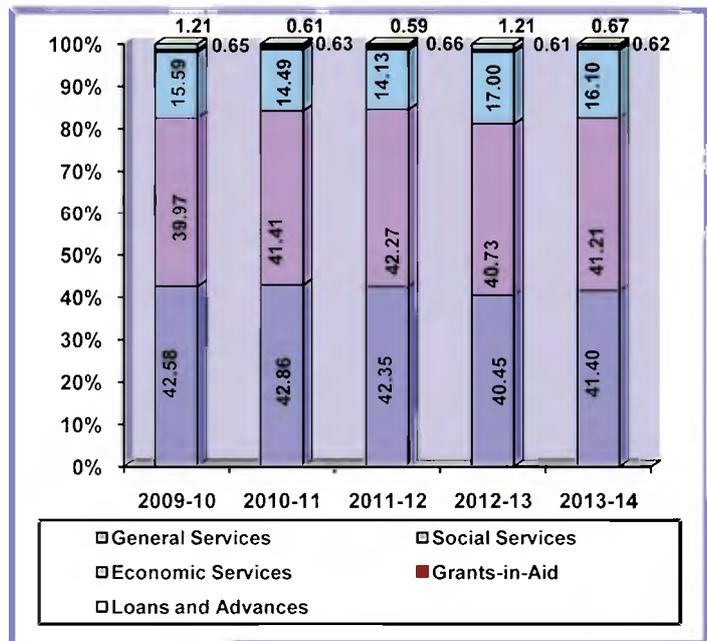


Source: Finance Accounts

Total expenditure during 2013-14 increased by ₹ 11665 crore (13.30 per cent) over the previous year mainly due to increases in revenue expenditure (₹ 9686 crore) and capital outlay (₹ 2380 crore) offset by reduction in loans and advances disbursed (₹ 401 crore). Revenue expenditure constituted 92.36 per cent while Capital outlay constituted only 6.97 per cent of the total expenditure during 2013-14.¹⁵

In terms of activities, total expenditure is composed of expenditure on general services (which includes interest payments and payment of pensions and other retirement benefits as its major components), social and economic services, grants-in-aid and loans and advances. The structure of expenditure in terms of the relative share of these components has remained more or less similar in the last five years.

Chart 1.7 : Total Expenditure : Trends by activities(in percent)



Source: Finance Accounts

Significant Capital Outlays

During 2013-14, plan capital outlay mainly consisted of expenditure on Roads and Bridges (₹ 1473 crore), equity participation in power projects (₹ 692 crore), Housing schemes¹⁶ (₹ 620 crore), infrastructure on Education sector (₹ 617 crore), infrastructure in Medical and Public Health (₹ 573 crore), Flood control projects (₹ 538 crore). Of these the expenditure of ₹ 597 crore (widening and strengthening of roads) and ₹ 300 crore (construction of sub-divisional and other hospitals) was incurred under Backward Region Grant Fund (BRGF).

¹⁵ Total expenditure shown here does not include repayment of public debt.

¹⁶ These include funds allocated for Economically weaker sections of the community- ₹ 434 crore; Scheduled Castes- ₹ 84 crore; Scheduled Tribes- ₹ 41 crore

1.6.2 Revenue Expenditure

During the period 2009-10 to 2013-14, revenue expenditure increased at a CAGR of 11.92 per cent. Non-Plan Revenue Expenditure (NPRE) (₹ 70999 crore) constituted 77 per cent of the total revenue expenditure during 2013-14 and was substantially higher (by 28 per cent) than the normative projections of 13th FC (₹ 55298 crore). Major areas of increased expenditure are discussed in the succeeding paragraphs.

1.6.3 Committed Expenditure

Committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. Table 1.15 presents the trends in the expenditure on these components during 2009-14.

Table-1.15 : Components of Committed Expenditure

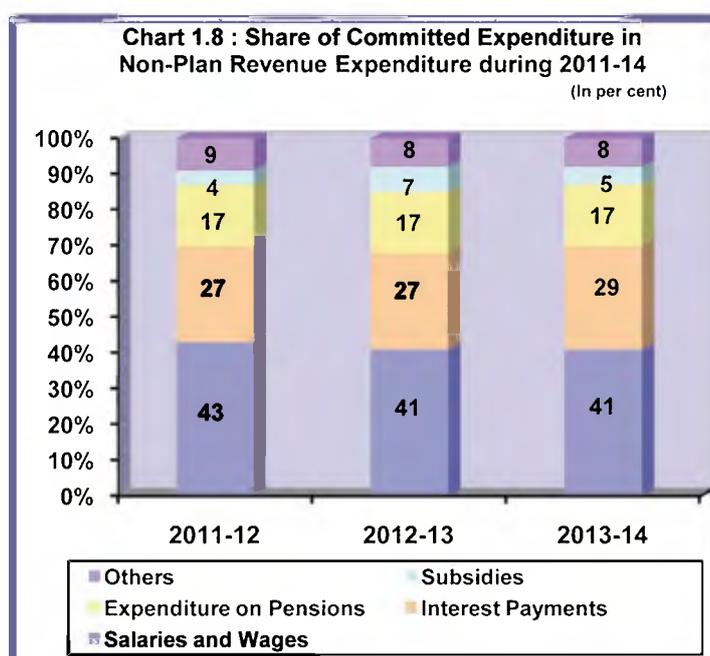
(₹ in crore)

Components of Committed Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actuals
Salaries* & Wages, Of which	21903(59)	24954(53)	27031(46)	28342(41)	32773	29309(40)
Non-Plan Head	20849	23728	25537	26685		27678
Plan Head**	1054	1226	1494	1657		1631
Interest Payments	13305(36)	13817(29)	15896(27)	17571(26)	19492	20757(28)
Expenditure on Pensions	6511(18)	8078(17)	10066(17)	11036(16)	10487	11638(16)
Subsidies	2556(7)	2093 (4)	2564(4)	4404(6)	2172	3437(5)
Total	44275	48942	55557	61353		65141

Source: Finance Accounts, Voucher Level Computerisation (VLC) done by Pr. A.G. (A&E) and Budget Publications
Figures in the parentheses indicate percentage to revenue receipts.

* It also includes the salaries paid out of grants-in-aid.

**Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes



Source: Finance Accounts

Committed expenditure of the State grew at a CAGR of 10.13 per cent during 2009-14. Proportion of committed expenditure with respect to revenue expenditure hovered between 71 and 76 per cent during 2009-14 indicating little improvement in terms of flexibility enjoyed by the State in managing the resources. The share of committed expenditure in NPRE during 2011-14 is depicted in Chart 1.8. During the period 2011-14, expenditure under salary and wages constituted the major share of NPRE followed by interest payments and expenditure on pensions.

Expenditure on salaries and wages :

Expenditure on salaries and wages (₹ 29309 crore) grew at a CAGR of 7.55 per cent during 2009-14. During 2013-14, salary expenditure was lower than the budgetary estimates (₹ 32773 crore) by ₹ 3464 crore (11 per cent). Expenditure on salaries constituted 40.21 per cent of the revenue receipts during the current year.

Pension payments :

Expenditure on Pensions (₹ 11638 crore) grew at a CAGR of 15.63 per cent during 2009-14. It surpassed the budgetary estimates (₹ 10487 crore) by ₹ 1151 crore (11 per cent) in 2013-14. Expenditure on pensions constituted 15.97 per cent of the revenue receipts and 16.39 per cent of the NPRES during the current year.

The expenditure on pension during 2013-14 surpassed the 13th FC projection (₹ 7830 crore) by 48.63 per cent.

Contributory Pension Scheme for All India Service officers :

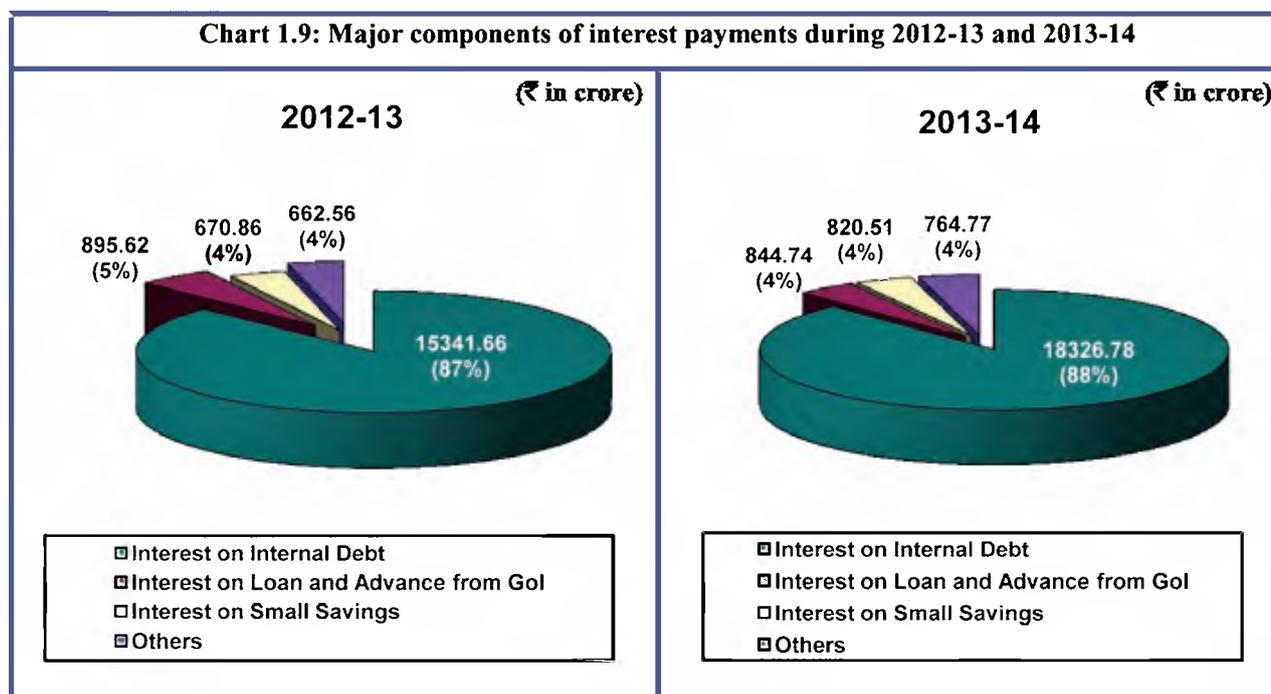
All India Service (AIS) officers recruited on or after 1 January 2004 are covered under the New Pension Scheme (NPS), which is a defined contributory pension scheme. In terms of the scheme, the employee contributes 10 per cent of his basic pay and dearness allowances, which is matched by the State Government and the entire fund is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee bank. The amount of employees' and Government's contributions receivable in the scheme since inception was not estimated. During 2013-14, the State Government transferred ₹ 1.10 crore to NSDL/Trustee bank, which included ₹ 0.47 crore towards employees' contribution and ₹ 0.63 crore towards Government's contribution, leaving a balance of ₹ 0.17 crore (₹ 0.06 crore Government's contribution and ₹ 0.11 crore employees' contribution) as on March 2014 remaining to be transferred to NSDL/Trustee bank. Uncollected, unmatched and un-transferred amounts, with accrued interest, represented outstanding liabilities under the scheme.

GoWB is yet to migrate to the NPS for other employees of the State Government despite recommendation of the 13th FC.

Interest payments :

Expenditure on Interest Payments grew at a CAGR of 11.76 per cent during 2009-14. It constituted 28 per cent of the revenue receipts and 29 per cent of NPRES during 2013-14. As depicted in **Chart 1.9** interest on internal debt comprised major share of interest payments being 88 per cent in 2013-14. In Internal Debt, interest on market loans and interest on special securities issued to NSSF constituted 50 per cent and 36 per cent respectively of the interest payments during 2013-14.

Against the 13th FC projection of ₹ 17911 crore during 2013-14, actual expenditure incurred on interest payment was higher by 16 per cent.



Source: Finance Accounts;

"Others" include interest on Loans from the Govt. of Japan, Asian Development Bank, Reserve Funds and interest on Deposits.

Interest payment on market loans as percentage of revenue receipts is depicted in **Table 1.16** :

Table 1.16: Interest payment as percentage of Revenue Receipts

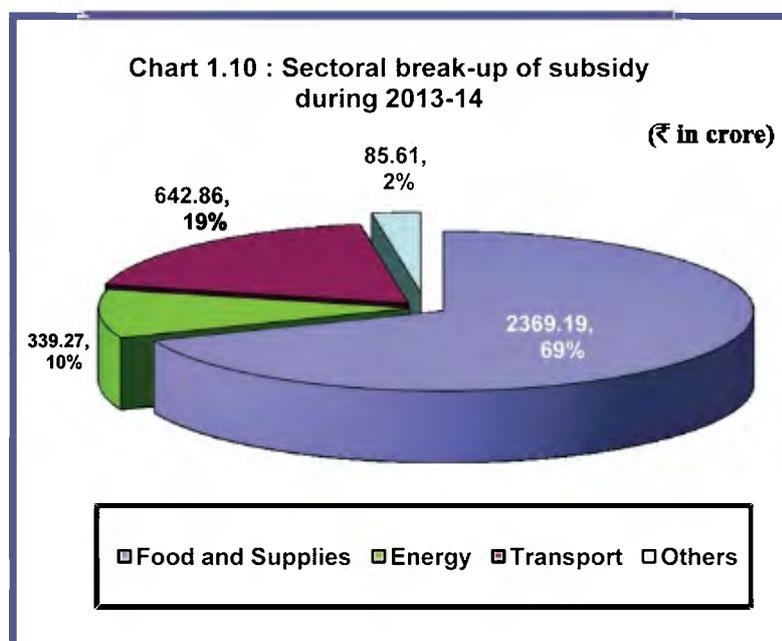
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Interest payment on market loans (₹ in crore)	3831	4899	5839	7455	10345
Percentage of Revenue Receipts	10	10	10	11	14

Source: Finance Accounts

Payment of interest on market loans grew at a CAGR of 28.19 per cent during 2009-14. Of the total interest paid during 2013-14, market loans alone accounted for 50 per cent. Interest payment increased by 28 per cent (₹ 1616 crore) during 2012-13 and again by 39 per cent (₹ 2890 crore) during 2013-14 over the respective previous years.

Payment of subsidies

Expenditure on subsidies grew at a CAGR of 7.68 per cent during the period 2009-14. The sectoral segregation of subsidies is depicted in **Chart 1.10**.



Source: Finance Accounts

Payment of subsidy reduced by ₹ 967 crore (22 per cent) over the previous year. Maximum reduction took place in the Power sector by ₹ 772 crore (69 per cent) owing to reduction of subsidy to WBSEDCL for subsidization of power tariff to its consumers. In Food & Supply segment, cut was ₹ 417 crore (15 per cent) due to lower subsidy in supply of rice to the APL/BPL families in the TPDS. However, in Transport sector, increase was 40 per cent mainly due to ₹ 133 crore¹⁷ assistance to the State Transport Corporations for implementation of the Voluntary Retirement Scheme.

Implicit subsidy

State Government incurred an expenditure of ₹ 320.46 crore which was booked as Grants-in-Aid/Other charges. These includes:

- ₹ 167.52 crore assistance to mitigate the financial losses of the depositors of Sharada chit fund in the shape of Government assistance towards compensation under 'West Bengal Compensation scheme for affected persons under the Sharada Scam 2013' following notification of the GoWB (September 2013).
- Payment of electricity charges to WBSEDCL on account of minor irrigation schemes (₹ 122.51 crore).

Significant policies, projects entailing committed expenditure on the State

Major policy decisions during the year 2013-14 on new schemes proposed in the budget had implications for annual revenue expenditure. During 2013-14, GoWB launched following two social sector schemes-

- 'Kanyashree', a GoWB sponsored incentive scheme for unmarried girls having annual family income less than ₹ 1.2 lakh per annum, targeting the economically weaker sections aiming to prevent child marriage, trafficking and school dropout including improvement of maternal and child health through prevention of early pregnancies. During 2013-14, ₹ 272.86 crore was spent against a budgetary provision of ₹ 192.86 crore.
- 'Yuba Utsaha Prakalpa', a scheme meant for extending monthly (₹ 1500) financial support to the unemployed youth in the age group of 18-45 years and have passed Standard-VIII who are registered with Employment Bank. During 2013-14 against a budgetary provision of ₹ 26.38 crore, expenditure incurred was ₹ 100.61 crore.

¹⁷ North Bengal Transport Corporation: ₹ 95 crore; South Bengal State Transport Corporation: ₹ 16 crore; Calcutta Tramways Company: ₹ 11 crore; Calcutta State Transport Corporation : ₹ 11 crore

1.6.4 Financial assistance by State Government to local bodies and other institutions

Introduction to Local Bodies

The West Bengal Panchayat Act, 1973 was enacted, *inter alia* to reorganize Panchayats in rural areas of West Bengal. The Act depicted the broad aspects of duties, powers and functions of three tier Panchayati Raj Institutions (PRIs) in West Bengal. Municipal Bodies have been accorded constitutional status in the 74th Constitutional Amendment Act of 1992. The Urban Local Bodies (ULBs) in West Bengal are governed by the West Bengal Municipal Act, 1993. With effect from November 2008, all municipal corporations (except Kolkata and Howrah) have been brought under the West Bengal Municipal Corporation Act, 2006. The PRIs and ULBs were entrusted with the implementation of key socio-economic development programmes through devolution of funds and functions as per recommendations of the successive Central/ State Finance Commissions.

In exercise of the powers conferred by the above stated Panchayat Act and Municipal Acts of the State, the Examiner of Local Accounts (ELA), West Bengal was appointed as the Auditor entrusted with the responsibility to audit the PRIs and ULBs. The Panchayat Act stipulates that the report of the ELA on PRIs shall be laid before the State Legislature and in terms of the Rules of Procedure and Conduct of Business in the WBLA, matters relating to scrutinising the Report have been entrusted to the Standing Committee on Panchayats and Rural Development (P & RD), Land & Land Reforms and Sundarban Development, WBLA. The Municipal Acts envisage that the Auditor shall prepare a report on the accounts examined and send it to the Chairman / Mayor and a copy thereof to the Director of Local Bodies. For examining Audit Reports on ULBs, a State Level Audit Committee¹⁸ (SLAC) was constituted in February 2006.

Financial Assistance to Local Bodies and others

The quantum of assistance provided by way of grants-in-aid to local bodies and others during the current year relative to the previous years is presented below:

Table 1.17: Financial Assistance to Local Bodies/Institutions, etc

Financial Assistance to Local Bodies/Institutions	2009-10	2010-11	2011-12	2012-13	2013-14
	(₹ in crore)				
Panchayati Raj Institutions (PRIs)	2180	2192	2670	5623	5672
Urban Local Bodies(ULBs)	2105	2435	2365	2500	2808
Public Sector Undertakings	86	66	67	89	97
Autonomous Bodies(ABs)	1712	2028	2332	2310	2772
Others	13508	16935	19334	17611	21817
Total	19591	23656	26768	28133	33166
Assistance as per percentage of Revenue Expenditure	33	37	37	34	36

Source: Finance Accounts

¹⁸ Comprising the Chief Secretary (Chairman), Principal Secretary / Secretary of the P & RD Department (Member), Principal Secretary / Secretary of the Municipal Affairs Department (Member), Principal Secretary of the Finance Department (Member), Pr. Accountant General, West Bengal (Member) and Principal Secretary of the Finance (IA) Department (Member-Secretary)- Notification No. 4010-F.B. dated 23 February 2006 of the Finance Department, Government of West Bengal.

Table 1.17 indicates that during 2013-14 financial assistance to Local Bodies/Institutions over the previous year increased by ₹ 5033 crore (18 per cent). In respect of assistance to Others during the year, major increase of ₹ 1418 crore (172 per cent) over the previous year was recorded under the National Old Age Pension scheme (₹ 2240 crore¹⁹).

Besides, grants for creation of capital assets of ₹ 2562 crore were paid to PRIs, ULBs, ABs and other institutions during 2013-14 as against ₹ 2884 crore paid during 2012-13.

1.7 Quality of Expenditure

The availability of good social and physical infrastructure in the State generally reflects the quality of its expenditure. Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of the expenditure (*i.e.* adequate provisions for providing public services); efficiency of expenditure use and the effectiveness of the expenditure incurred (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

Enhancing human development levels require the States to step up their expenditure on key social services like education, health, etc. **Table 1.18** analyses fiscal priority of the State Government with regard to Development Expenditure (DE), Social Sector Expenditure (SSE), Capital Expenditure (CE) and expenditure under Education²⁰ and Health²¹ sectors during 2010-11 and 2013-14.

Table-1.18: Fiscal priority of the State for 2010-11 and 2013-14

		(in per cent)					
		AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	Expenditure on Education/AE	Expenditure on Health/AE
2010-11	*General category States' Average (Ratio)	15.78	61.75	36.88	13.49	17.48	4.37
	West Bengal's figure (Ratio)	14.57	56.51	41.62	3.31	21.43	5.21
2013-14	*General category States' Average (Ratio)	15.92	62.77	37.57	13.62	17.20	4.51
	West Bengal's figure (Ratio)	14.20	57.98	41.28	6.97	18.83	4.88

* States other than 11 states termed as Special Category States (Arunachal Pradesh, Assam, Jammu and Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand). All India average of General Category States has been calculated on the basis of figures provided by 16 General Category States excluding Delhi, Goa and Puducherry.

[#]Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Development Loans and Advances disbursed

Source: Ratios relating to West Bengal were arrived at on the basis of Finance Accounts figures

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure

Source: For GSDP, Central Statistics office of Ministry of Statistics and Programme Implementation.

¹⁹ Central Share - ₹ 1129 crore; State Share - ₹ 1111 crore

²⁰ Education, Sports, Art and Culture sector

²¹ Health and Family Welfare sector

- The above table shows that during both the years, the **ratio of aggregate expenditure to the GSDP** for West Bengal was lower compared to that of all general category States.
- Expenditure incurred on social and economic sectors taken together is considered as **Developmental Expenditure**. The proportion of expenditure in these sectors was lower compared to corresponding all general category States' averages in both these years. However, the State incurred higher percentage of expenditure on Health and Education sectors, as compared to what the general category States were spending on average during 2013-14. Consequently, in the **Social Sector**, level of expenditure has been higher than the average of all general category States' expenditure in 2013-14.
- Proportion of capital expenditure in aggregate expenditure (3.31 per cent and 6.97 per cent) was significantly lower compared to general category States' average of 13.49 and 13.62 per cent during 2010-11 and 2013-14 respectively, which is a matter of concern.

Table 1.19 and **Chart 1.11** present the trends in various components of development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* that budgeted and of the previous years.

Table-1.19: Development Expenditure

(₹ in crore)

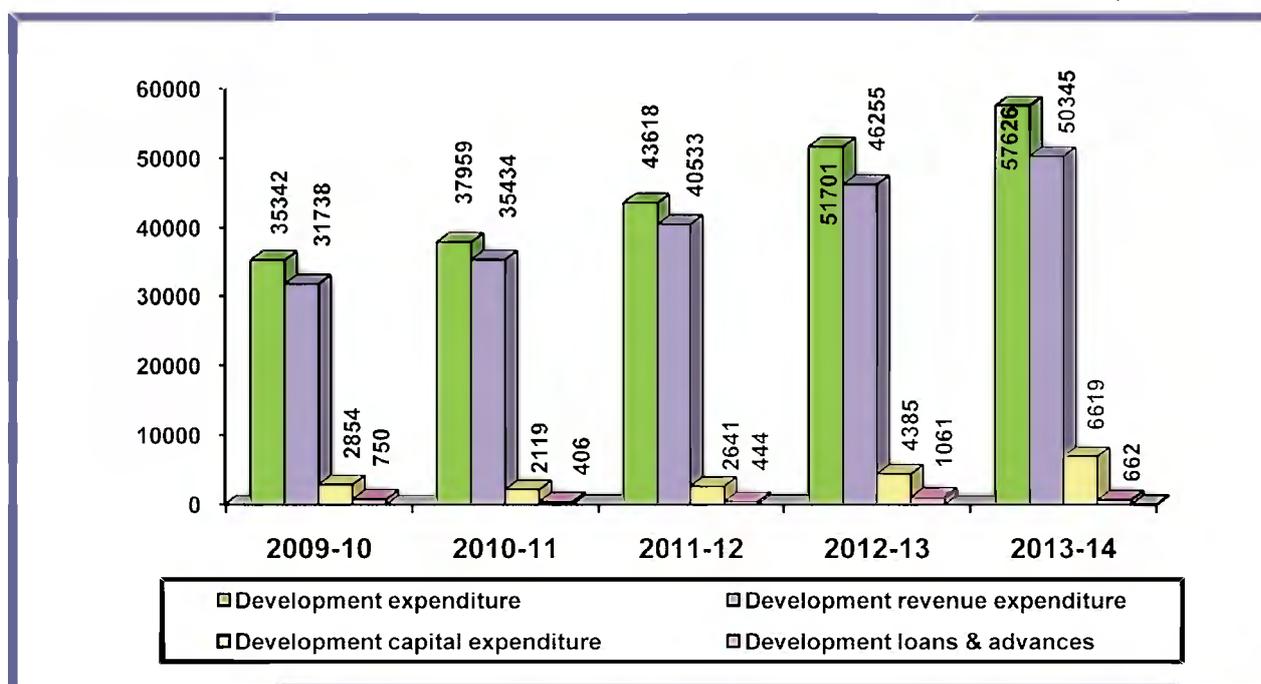
Components of Development Expenditure	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actuals
Revenue Expenditure	58500 (94)	64538 (96)	73326 (96)	82111 (94)	91892	91797
Development Revenue Expenditure	31738 (51)	35434 (53)	40533 (53)	46255 (53)	53487	50345
Capital Expenditure	3011 (5)	2226 (3)	2764 (4)	4547 (5)	9319	6927
Development Capital Expenditure	2854 (5)	2119 (3)	2641 (3)	4385 (5)	8925	6619
Loans and Advances	752 (1)	408 (1)	448 (1)	1064 (1)	768	663
Development Loans and Advances	750 (1)	406 (1)	444 (1)	1061 (1)	762	662
Development Expenditure	35342 (57)	37959 (57)	43618 (57)	51701 (59)	63174	57626
Aggregate Expenditure	62263	67172	76538	87722	101979	99387
Planned Expenditure	13926	14616	17216	22491	31930	28160
Non-planned Expenditure	48337	52556	59322	65231	70049	71227

Source: Finance Accounts and Budget Publications

Figures in parentheses indicate percentage to aggregate expenditure

As depicted in **Table 1.19**, development capital expenditure fell significantly short of the budgetary estimates by 26 per cent during 2013-14. As a whole, development expenditure during 2013-14 fell short of the budgetary estimates by ₹ 5548 crore (nine per cent). Shortfall in development capital expenditure was mainly due to significantly lower capital expenditure on Water Supply, Sanitation, Housing, Urban Development, Social Welfare and Nutrition in social sector and Irrigation, Flood Control and Special Areas Programme in economic sector.

Chart 1.11: Trend in Development Expenditure during 2009-14 (₹ in crore)



Source: Finance Accounts

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods²². Apart from improving the allocation towards development expenditure, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. Table 1.20 presents the efficiency of expenditure in selected social and economic services.

²²Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

Table 1.20: Efficiency of Expenditure Use in Selected Social and Economic Services

Social/Economic Infrastructure	2012-13			2013-14		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S&W	O&M**		S&W	O&M**
(In per cent)						
Social Services (SS)						
Education, Sports, Art and Culture	1.78	79.57	0.01	3.30	78.15	0.01
Health and Family Welfare	2.93	71.65	0.32	11.82	66.98	0.34
WS, Sanitation, & HUD	14.61	29.35	3.19	17.24	26.13	5.78
Total (SS)	4.23	56.05	0.50	6.58	51.73	0.88
Economic Services (ES)						
Agriculture & Allied Activities	7.64	57.42	0.48	19.21	59.92	0.53
Irrigation and Flood Control	42.27	67.12	12.90	42.25	57.95	15.20
Power & Energy	5.71	0.08	-	35.07	0.19	-
Transport	43.50	15.19	30.98	49.38	13.75	29.52
Total (ES)	18.09	30.00	3.72	23.61	30.00	4.14
Total (SS+ES)	8.48	49.26	1.34	11.49	46.52	1.66

Source: Finance Accounts and VLC

TE: Total Expenditure; CE: Capital Expenditure (excluding loans and advances); RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance ** As could be identified, may not reflect the complete picture

As would be evident from above, the quality of expenditure improved both under social and economic services over the previous year except minor reduction in capital outlay in Irrigation and Flood Control under economic services.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-WBFRBM framework, the State is expected to keep its Fiscal Deficit (and borrowings) at low levels. In addition, the State Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation Works

Works in Irrigation department are classified²³ as productive or unproductive according to whether the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction covers or does not cover the prescribed annual interest charges on the capital invested. Going by this defined criterion, there was no productive work in the State at the end of 2013-14. Revenue realised from 15 schemes during 2013-14 was only ₹ 5.70 crore (0.25 per cent of the capital outlay of ₹ 2275.10 crore). The revenue receipts of none of these schemes were sufficient to cover even the direct working expenses. After meeting the working expenses and interest charges, the 15 schemes suffered a net loss of ₹ 213.51 crore

²³ If a work classed as unproductive succeeds in yielding for three successive years the prescribed return, it is transferred to the productive class. Similarly, if a work classed as productive fails to yield the prescribed return for three successive years, it is transferred to the Unproductive class.

(9.38 per cent of the capital outlay). The major loss making projects were Damodar Valley Project (₹ 67.70 crore), Kangsabati Reservoir Project (₹ 57.29 crore), Teesta Barrage Project (₹ 44.28 crore) and Mayurakshi Reservoir Project (₹ 28.51 crore).

1.8.2 Incomplete projects

As of March 2014, there were 798 incomplete capital works²⁴. A total of ₹ 2293 crore was invested in these projects by the Government.

Table 1.21: Work-wise Profile of Incomplete Projects

(₹ in crore)

Types of Works	Number	Estimated cost of works	Expenditure upto March 2014	Cases for which revised estimates were available		
				Number	Original estimates	Revised estimates
Roads	222	2495	967	11	318	462
Buildings	16	43	24	2	9	12
Canal	33	260	77	-	-	-
Irrigation	134	2138	567	4	78	97
Sundarban Affairs	393	1840	658	15	73	69
Total	798	6776	2293	32	478	640

Source: Finance Accounts

There have been cost over-runs, since initial budgeted costs have been scaled up in the cases of time over-run. In 32 out of 798 cases, for which original as well as revised estimates were available, there were escalation of ₹ 162 crore (34 per cent) over the estimated cost. Non-completion of these projects/ works within the stipulated period not only resulted in increase of cost, but also deprived the State of the intended benefits for prolonged periods.

1.8.3 Investment and returns

As on 31 March 2014, Government invested ₹ 12358 crore in Statutory Corporations, banks, Government companies, joint stock companies and co operatives (Table 1.22). The average return on this investment was negligible.

Table-1.22 : Return on Investment

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14
Investment at the end of the year (₹ in crore)	10676	10850	11156	11521	12358
Return (₹ in crore)	-	1	1	2	9
Return (per cent)	-	0.01	0.01	0.02	0.07
Average rate of interest on Government borrowing (per cent)	8.51	7.78	8.05	8.03	8.62
Difference between interest rate and return (per cent)	8.51	7.77	8.04	8.01	8.55

Source: Finance Accounts

²⁴ Works costing ₹ one crore and above have only been included. Works with incomplete information, works which have not been commenced and works clubbed under broad scheme names were excluded.

During 2013-14, Government earned dividend of rupees nine crore only (0.07 per cent) on its investment of ₹ 12358 crore. No dividend was received from Banks and Statutory Corporations. Also, there was no case of disinvestment during the year. Further scrutiny showed that in many cases the companies having Government investment have suffered substantial losses leading to erosion of their net worth. *Appendix 1.10* shows an illustrative list of some such companies. Of these, in four non-working Government companies, accumulated losses amounted to ₹ 633 crore as per the latest accounts received. The negative net worth of these companies amounted to ₹ 607 crore.

The possibility of any return on Government investments made in these companies is remote.

1.8.4 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government also provided loans and advances to many of these institutions/organisations. **Table 1.23** presents the outstanding loans and advances, interest receipts *vis-à-vis* interest payments during the last five years.

Table-1.23: Average interest received on loans given by the State

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2009-10	2010-11	2011-12	2012-13	2013-14	
					BE	Actuals
Opening Balance	13582	13947	13982	14352		15136
Amount advanced during the year	752	408	448	1064	768	663
Amount repaid during the year	387	373	78	280	161	1158
Closing Balance	13947	13982	14352	15136		14641
<i>Of which</i>						
Outstanding balance for which terms and conditions have not been settled	1435	1300	1303	1302		1347
Net addition to outstanding loans and advances during the year	365	35	370	784		(-) 495
Interest receipts from loans and advances	234	580	163	516		274

Source: Finance Accounts

During 2013-14, major portion of the loan went to West Bengal Power Distribution Corporation Limited (₹ 219.88 crore) and Transport services (₹ 111.06 crore) in economic sector, while in social sector, major portion went to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (₹ 54.70 crore). Recovery of loans and advances increased by ₹ 878 crore (314 per cent) over the previous year mainly on account of recoveries from power projects (₹ 1067.48 crore) under economic sector. Interest receipts significantly fell by ₹ 241.82 crore (47 per cent) over the previous year. At the end of the year, arrears of ₹ 4750.63 crore on account of principal and ₹ 7321.20 crore on account of interest were overdue for realisation. No irrecoverable loans were, however, written off during the year.

Only 16 out of 167 loanees confirmed the loan balances. Confirmation/acceptance of the outstanding balance of loans advanced (₹ 12578.23 crore) as at the end of March 2014, was not available. Such non-confirmation/acceptance served as a hindrance to the authentic depiction of loan balances.

Scrutiny revealed that loans amounting to ₹ 896.74 crore relating to 17 departments remained unaltered for long periods, the oldest item being 47 years' old. Fifteen of these departments had outstanding loans worth more than ₹ 1 crore, as shown in Table 1.24. In addition, 6977 Government loans aggregating to ₹ 4789.11 crore were sanctioned to 38 Autonomous Bodies/Authorities, etc. by nine departments by the end of 2013-14, though no repayments were made in respect of previous loans by the concerned loanees.

Table 1.24: Cases of old loans without any recovery

	Name of the Department	Loans with no recovery	Period of drawal
		Amount (₹ in crore)	
1	Industrial Reconstruction	259.62	1976-77 to 2008-09
2	Public Enterprise	192.50	1975-76 to 2005-06
3	Power and Non-Conventional Energy Sources	150.51	1995-96 to 2004-05
4	Commerce and Industries	122.55	1974-75 to 2004-05
5	Urban Development	69.26	1966-67 to 2008-09
6	Micro and Small Enterprises & Textile	37.90	1974-75 to 1998-99
7	Agriculture	27.50	1984-85 to 1992-93
8	Water Resources Investigation & Development	15.23	1984-85 to 1990-91
9	Transport	8.91	1982-83 to 1989-90
10	Public Health Engineering	2.44	1983-84 to 1997-98
11	Municipal Affairs	2.23	1966-67 to 1969-70
12	Food Processing Industries and Horticulture	2.21	1988-89 to 1998-99
13	Panchayat and Rural Development	2.14	1968-69
14	Fisheries	1.73	1977-78 to 1993-94
15	Tourism	1.11	1975-76 to 1992-93
16	Housing	0.47	1965-66 to 1976-77
17	Animal Resources Development	0.43	1974-75 to 1978-79
	Total	896.74	

Source: Finance Accounts

1.8.5 Cash Balances and investment of Cash Balances

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a daily minimum balance of ₹ 2.48 crore with effect from 1 May 2000. If the balance falls below the agreed minimum limit on any day, the deficiency is made good by taking special or normal ways and means advance/overdraft from the bank. During the year 2013-14, the State Government had to resort to special and normal ways & means advances and overdrafts for 132, 21 and 11 days respectively (total 164 days). During 2013-14, the quantum of such advances was ₹ 20017.60 crore. The State had to pay ₹ 19.24 crore as interest on ways and means advances and overdrafts. Treasury bills amounting to ₹ 34914.48 crore and ₹ 34280.52 crore respectively were purchased and sold during the period 2013-14. An amount of ₹ 228.46 crore was received as interest on investment under treasury bills during the year. The investment made out of general cash balance and earmarked funds up to end of March 2014 is given in Table 1.25.

Table-1.25: Cash Balances and Investment of Cash Balances

(₹ in crore)

	As on 1st April 2013	As on 31 March 2014	Increase/ Decrease
(a) General Cash Balance			
Cash in Treasuries	0.42	0.26	(-) 0.16
Deposits with Reserve Bank of India	404.90	(-) 23.01	(-) 427.91
Deposits with other Banks (B)	-	-	-
Remittances in transit - Local	-	-	-
Total	405.32	(-) 22.75	(-) 428.07
Investments held in Cash Balance investment account	4464.27	5098.23	633.96
Total (a)	4869.59	5075.48	205.89
(b) Other Cash Balances and Investments			
Cash with departmental officers viz. Public Works, Department Officers, Forest Department Officers, District Collectors	34.21	19.10	(-) 15.11
Permanent advances for contingent expenditure with departmental officers	1.81	1.87	0.06
Investment of earmarked funds	6612.34	7181.11	568.77
Total (b)	6648.36	7202.08	553.72
Grand total (a) + (b)	11517.95	12277.56	759.61

Source: Finance Accounts

1.9 Assets and Liabilities

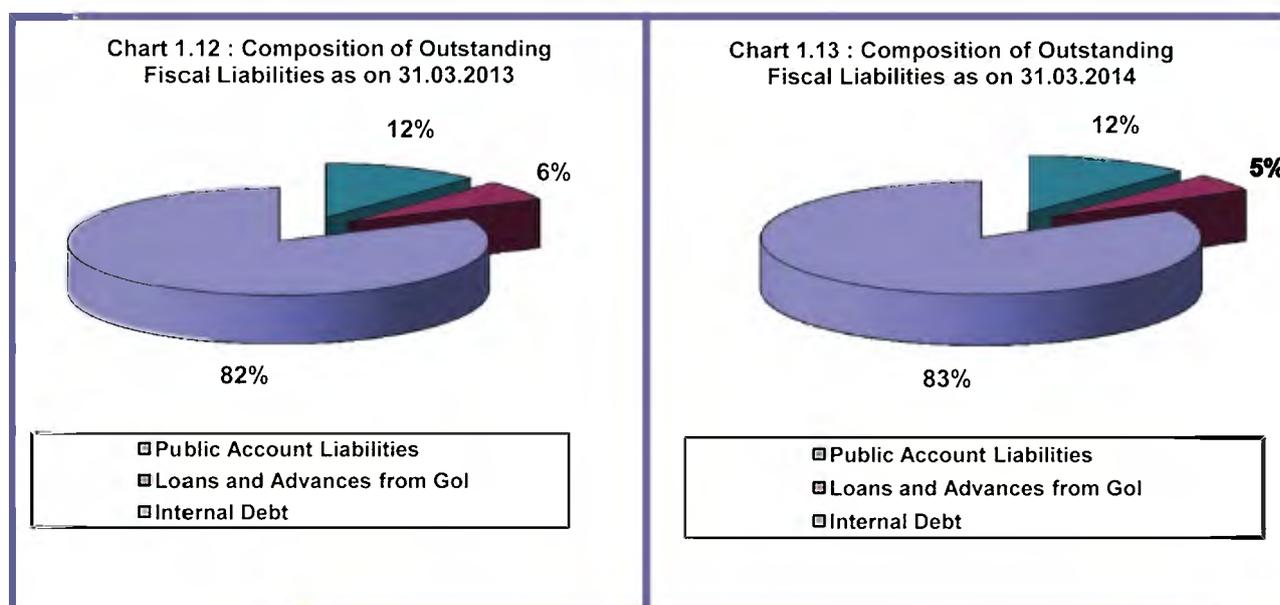
1.9.1 Growth and composition of Assets and Liabilities

Government accounts capture the financial liabilities of the Government and assets created out of the expenditure incurred. *Appendix 1.4* gives an abstract of such Assets and Liabilities as on 31 March 2014 compared with the corresponding position on 31 March 2013. While the liabilities consist mainly of internal borrowings, loans and advances from the GoI, receipts from the Public Account and Reserve Funds, assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances. During 2009-14, assets-liability ratio hovered around 0.26 to 0.27 and stood at 0.27 in 2013-14.

1.9.2 Fiscal Liabilities

There are two sets of liabilities namely, public debt and other liabilities. Public debt consists of internal debt of the State and is reported under the Consolidated Fund - Capital Accounts. It includes market loans including loans from financial institutions and loans and advances from the Central Government. Other liabilities, which are part of Public Account, include net accruals under small savings, provident funds and other accounts, reserve funds as well as deposits & advances heads.

The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.7*. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year almost remained the same as depicted in **Charts 1.12** and **1.13**.



Source: Finance Accounts

Fiscal Liabilities of the State, their rate of growth, ratio of these liabilities to GSDP, revenue receipts and own resources are brought out in Table 1.26.

Table-1.26: Trend in Fiscal Liabilities of the State

(₹ in crore and ratios in percentage)

	2009-10	2010-11	2011-12	2012-13	2013-14
Fiscal Liabilities	167682	187387	207702	229779	251997
Rate of growth	15.58	11.75	10.84	10.63	9.67
Ratio of Fiscal Liabilities to					
GSDP	42.04	40.65	39.31	37.50	35.99
Revenue Receipts	454.15	396.47	353.51	336.45	345.76
Own resources	867.11	797.09	790.40	661.67	665.71

Source: Finance Accounts

The overall fiscal liabilities of the State show an increasing trend, growing at a CAGR of 10.72 per cent during the period 2009-10 to 2013-14. The ratio of fiscal liabilities to GSDP was above the target stipulated in WBFRBM (Amendment) Act, 2011 (35.90 per cent), though it has been showing a declining trend during 2009-14.

1.9.3 Transactions under Reserve Funds

There were 40 Reserve Funds earmarked for specific purposes, out of which 17 funds were active and 23 were inactive for more than five years. As of 31 March 2014, the total accumulated credit balance in these funds was ₹ 8470.90 crore²⁵. Investment out of this balance was ₹ 7181.11 crore (84.77 per cent). During the year, an amount of ₹ 2280.71 crore was transferred as annual contribution in various reserve funds.

²⁵ Of which ₹ 8449.82 crore (credit) was in active funds, ₹ 21.08 crore (credit) and ₹ 0.60 crore (debit) in the inoperative ones.

State Disaster Response Fund

On the recommendation of the 13th FC, the State Disaster Response Fund (SDRF) was constituted in June 2011 with the corpus of contribution by Centre (75 per cent) and State (25 per cent). During the year 2013-14, an amount of ₹ 352.87 crore²⁶ was transferred to SDRF. An expenditure of ₹ 367.29 crore incurred on natural calamities was met from this fund. In 2013-14, only ₹ 29.67 crore²⁷ was invested leaving an amount of ₹ 327.87 crore lying in the fund without investment as of March 2014.

Consolidated Sinking Fund

As per reports of the 12th FC and reports of the Technical Group (RBI) on borrowings by States, GoWB has set up a revised model scheme for Consolidated Sinking Fund (CSF) from the financial year 2008-09. The fund was to be utilised as an amortisation fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2013-14. The corpus of the fund was to consist of periodic contributions as well as income accruing to the fund. The contribution was to be on a modest scale of at least 0.5 per cent of the outstanding liabilities (addition of internal debt and public account) as at the end of the previous year. Accordingly, the State Government was to contribute ₹ 1148.89 crore²⁸ during 2013-14. However, during 2013-14 there was a contribution of only ₹ 100 crore to the fund.

The balance in the fund as of March 2014 stood at ₹ 7100.68 crore after the accrued interest (₹ 439.10 crore) was reinvested in the fund during the year.

Guarantee Redemption Fund

12th Finance Commission recommended opening of the Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it. As per the guidelines of the RBI (the administering authority of the fund) the State Government was required to make minimum annual contributions to the Fund at the rate of one per cent in the first and at the rate of 0.5 per cent of the outstanding guarantees at the end of the previous year. However, the State Government had not constituted the fund so far.

1.9.4 Contingent liabilities**Status of Guarantees**

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower to whom the guarantee has been extended. The West Bengal Ceiling on Government Guarantees Act, 2001 stipulated that the total outstanding Government guarantees as on the first day of April of any year shall not exceed 90 per cent of the State revenue receipts of the second preceding year. Finance department acts as the tracking authority in respect of guarantees.

²⁶ Central share: ₹ 264.65 crore and State share: ₹ 88.22 crore

²⁷ Including re-investment of interest earned from investment deposits of ₹ 4.67 crore

²⁸ Outstanding liabilities as at the end of the year 2012-13 was ₹ 229778.76 crore

As per Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last five years is given in Table 1.27.

Table-1.27: Guarantees given by the Government of West Bengal

	(₹ in crore)				
	1 April 2010	1 April 2011	1 April 2012	1 April 2013	1 April 2014
Maximum amount guaranteed	20298	19860	20106	18981	14818
Outstanding amount of guarantees	10355	11943	10192	8821	4550
Ceiling fixed by State Government Act (90 per cent of Revenue Receipt of the second preceding year)	33214	33230	42538	52880	61466
Percentage of outstanding amount guaranteed to Revenue Receipts of the second preceding year	28	32	22	15	7

Source: Finance Accounts

The outstanding Government guarantees during 2009-14 were well within the limits prescribed under the West Bengal Ceiling on Government Guarantees Act, 2001. Out of total 586 guarantees outstanding as on 31 March 2014, Power sector alone accounted for 402 guarantees (69 per cent). No guarantee, however, has been invoked during 2013-14.

Further, in terms of Section 10 of West Bengal Finance Act of 2002, the loanee for whom the State Government has provided guarantee to the financial institutions was required to pay guarantee fee at the rate of one per cent (minimum) on the total amount guaranteed. Accordingly, during 2013-14, the State Government was to receive fee of ₹ 27.16 crore against which ₹ 19.46 crore only was received. Out of the balance of ₹ 7.70 crore receivable, Roads and Transport sector alone accounted for ₹ 4.17 crore (54 per cent).

Sums paid by the Government in the event of invocation of guarantees are charged to the Consolidated Fund of the State under the concerned loan head and irrecoverable sums are adjusted under the concerned revenue expenditure heads, where the Guarantee Redemption Fund does not exist and to the Guarantee Redemption Fund, where it exists. In the FPSS for 2014-15, it was stated that State Government has not created "Guarantee Redemption Fund"; instead contribution to Consolidated Sinking Fund has been increased. However it was found that the contribution to the Consolidated Sinking Fund fell significantly short of the prescribed norms during 2013-14 as discussed in para 1.9.3. Even in 2012-13 the contribution to the fund was only ₹ 50 crore.

1.9.5 Analysis of Borrowings of Government

As in the previous years, market loans comprised the major source of borrowing by the State Government during 2013-14. During the year the State Government raised an amount of ₹ 21000 crore as market loan bearing interest rates ranging between 7.63 per cent and 9.94 per cent. During 2013-14, market loans amounting to ₹ 3901 crore were repaid leaving an outstanding balance of ₹ 123064.08 crore.

Besides, ways and means advances for ₹ 20017.60 crore was taken from the RBI which was repaid in full during the year and an amount of ₹ 19.24 crore was paid as interest on this advance. The State also borrowed an amount of ₹ 4307.20 crore as special securities issued to NSSF followed by loans taken from GoI (₹ 729.02 crore), Other Institutions (₹ 1200 crore) and National Co-operative Development Corporation (₹ 19.94 crore).

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability²⁹ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation³⁰, net debt utilised, burden of interest payments (measured by ratio of interest payments to revenue receipts) and maturity profile of State Government securities. **Table 1.28** analyses the debt sustainability of the State according to these indicators during the five year period 2009-14.

Table 1.28: Debt Sustainability: Indicators and Trends

Sustainability Indicators of Debt	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Debt Stabilisation (Quantum Spread + Primary Deficit)	1080 {12729+ (-) 11649}	8093 {13812+ (-)5719}	11170 {12979+ (-)1809}	15793 {17368+ (-)1575}	9020 {13610+ (-)4590}
Debt-GSDP ratio	0.42	0.41	0.39	0.38	0.36
Net debt utilised ³¹	8104	5099	2100	1129	(-) 547
Ratio of Net Debt utilised to Total Debt Received (<i>per cent</i>)	28.43	20.56	7.91	3.99	(-) 1.77
Burden of Interest Payments (IP/RR Ratio)	0.36	0.29	0.27	0.26	0.28

Source: Figures from Finance Accounts

Changes in figures of previous years are due to changes in GSDP figures

The sum of quantum spread and primary deficit was positive during all five years resulting in declining trend in debt-GSDP ratio from 42.04 *per cent* in 2009-10 to 35.99 *per cent* in 2013-14. These trends indicate that the State is moving towards debt stabilisation. Interest payments with respect to revenue receipts depicted a healthy trend from 2009-10 to 2012-13 as the ratio declined from 36 *per cent* to 26 *per cent* in this period, but in 2013-14 it rose to 28 *per cent*. There was, however, noticeable decline in the ratio of net debt utilised to total debt received during the last five years, indicating increasing non-availability of borrowed funds for purposes other than debt repayment. In 2013-14, this ratio was negative indicating inadequacy of the borrowed funds to meet the debt service obligations.

²⁹ See glossary at page 138

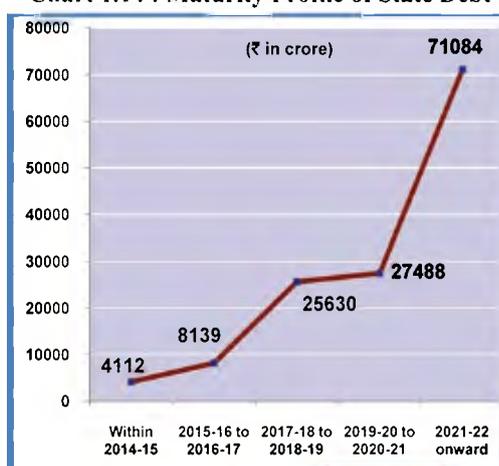
³⁰ See glossary at page 137

³¹ Total public debt received less debt repayment including interest less net disbursement of loans and advances by the State

Maturity profile of the State Debt

The maturity profile of the State debt as depicted in Table 1.29 and Chart 1.14 indicates that the liability of the State to repay the debt would be on the rise in coming years which would put a strain on the State finances during those periods. The State will have to borrow further to repay those loans and an appropriate debt repayment strategy will have to be worked out by the Government to ensure that no additional borrowings, which mature in these critical years, are made. Non-availability of maturity profile of ₹ 84524 crore (38.25 per cent) of the State debt would seriously affect the planning and preparedness of the State in repaying its debt.

Chart 1.14 : Maturity Profile of State Debt



Source : Finance Accounts

Table 1.29 : Maturity Profile of State Debt

Period	Maturity amount of State debt (₹ in crore)	Maturity amount of Market loans (₹ in crore)	Maturity amount as % of total outstanding market loans
Details of Maturity year not available	84524	Nil	-
Within 2014-15	4112	3296	2.68
2015-16 to 2016-17	8139	6250	5.08
2017-18 to 2018-19	25630	24004	19.50
2019-20 to 2020-21	27488	25827	20.99
2021-22 onwards	71084	63691	51.75
Total redeemable debt	220977	123068	

Source : Finance Accounts

1.10.1 Debt consolidation and relief facility

NSSF loan contracted till 2006-07 and outstanding at the end of 2009-10 was to be reset at a common interest rate of nine per cent in place of 10.5 per cent or 9.5 per cent. In terms of the recommendation of the 13th FC, benefit in respect of interest relief on loans availed from NSSF would be made available to the States on bringing the necessary amendments/enactments of FRBM Acts. The interest relief recommended by 13th FC was ₹ 1669.43 crore³² during 2010-14 against which GoWB received ₹ 678.58 crore³³ as arrear amount of relief under "Debt Relief to States - Reset of NSSF Interest Rates" upto March 2014. The shortfall in receipt of interest relief as on 31 March 2014 worked out to ₹ 990.85 crore during 2010-14. Shortfall in receipt of relief was attributable to the delay in amendment/enactment of FRBM Act.

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalance in Government finances. Deficit in Government accounts represents the gap between receipts and expenditure. Nature of deficit is an indicator of prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature,

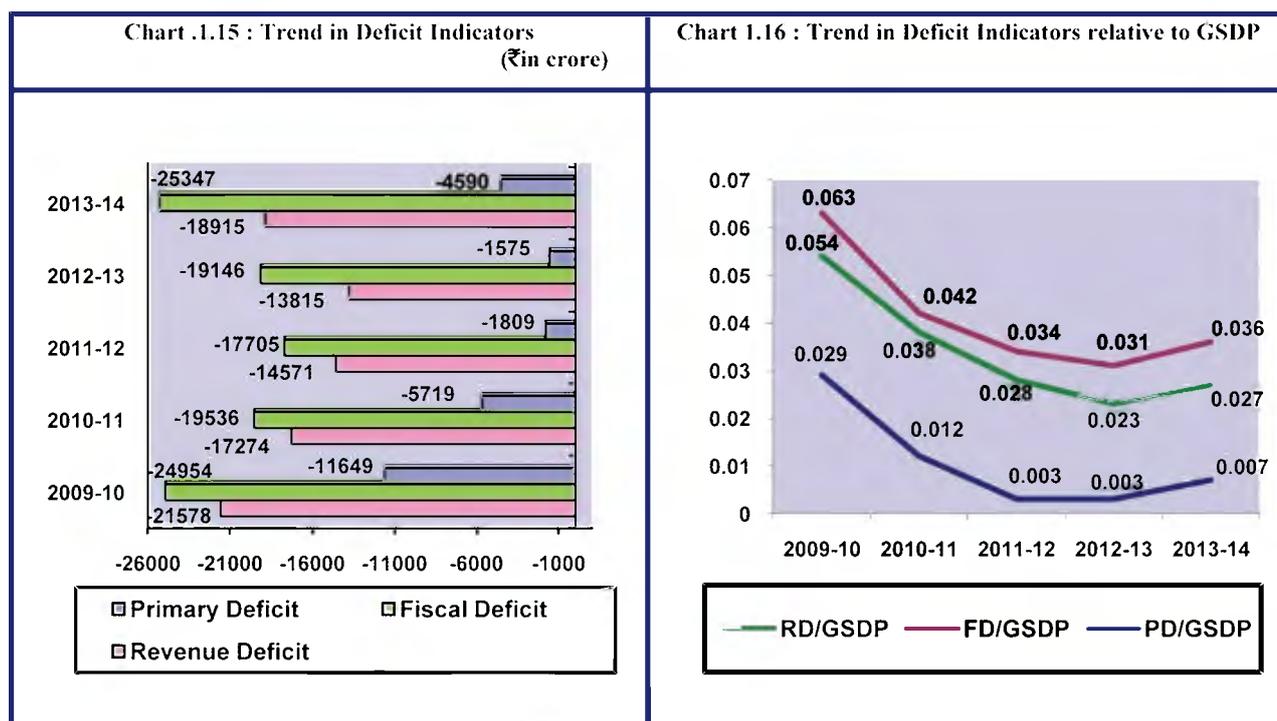
³² 2010-2011 - ₹ 455.85 crore; 2011-2012 - ₹ 431.28 crore; 2012-2013 - ₹ 404.53 crore & 2013-14 - ₹ 377.77 crore

³³ 2012-13 - ₹ 274.05 crore and 2013-2014 - ₹ 404.53 crore

magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits for the financial year 2013-14.

1.11.1 Trends in Deficits

Charts 1.15 and 1.16 present trends in deficit indicators over the period 2009-10 to 2013-14:



Source: Finance Accounts and data furnished by Ministry of Statistics and Programme Implementation for GSDP

Increase in revenue deficit (by ₹ 5100 crore) in 2013-14 over the year 2012-13, was attributable to seven *per cent* increase in revenue receipts compared to 12 *per cent* increase in revenue expenditure over the previous year. The increase in fiscal deficit (by ₹ 6201 crore) was attributable to significant increase in capital outlay (by 52 *per cent*).

1.11.2 Components of Fiscal Deficit and its financing pattern

Fiscal Deficit is the total borrowing requirement of the State and is the excess of revenue expenditure and capital expenditure including loans and advances over revenue and non-debt capital receipts. Decomposition of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above revenue and non-debt receipts as reflected in Table 1.30.

Table 1.30: Components of Fiscal Deficit and its Financing Pattern

	(₹ in crore)				
Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Decomposition of Fiscal Deficit (1 to 3) (a)	24954	19536	17705	19146	25347
	(6.26)	(4.24)	(3.35)	(3.12)	(3.62)
1 Revenue Deficit	21578	17274	14571	13815	18915
	(5.41)	(3.75)	(2.76)	(2.25)	(2.70)
2 Capital Outlay	3011	2226	2764	4547	6927
3 Net Loans and Advances	365	36	370	784	(-) 495

	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14		
						Net disbursements/outflows		Receipts
1	Market Borrowings	15605	8445	20800	17993	24675	7577	17098
2	Loans from GoI	(-)1009	(-) 249	(-)91	858	729	670	59
3	Special Securities Issued to NSSF	6431	10089	(-)989	(-) 49	4307	3156	1151
4	Loans from Financial Institutions and Bonds	(-)191	(-) 936	(-)1859	(-) 653	1220	1399	-179
5	Ways and Means	-	606	(-) 606	-	20018	20018	-
6	Small Savings, PF, etc.	738	1129	1032	945	3138	2297	841
7	Reserve Fund	676	1192	1296	533	2281	1092	1189
8	Deposits and Advances	1364	870	1367	2944	40879	38252	2627
9	Suspense and Miscellaneous	1162	(-) 458	(-) 823	(-) 559	60795	57867	2928
10	Remittances	58	(-) 265	325	228	9086	8693	393
11	Contingency Fund	(-) 1	3	-	1	-	-	-
12	Appropriation to/from Contingency Fund	-	-	-	-	-	-	-
13	Total (1 to 12)	24833	20426	20452	22241			26107
14	Increase (-) / Decrease (+) in Cash Balance	(+) 121	(-) 890	(-) 2747	(-) 3095			(-) 760
15	Overall Surplus/Deficit (13 +14)	24954	19536	17705	19146			25347

Figures in brackets indicate the per cent to GSDP
Differences with Finance Accounts are due to rounding
Source: Finance Accounts

It is seen from **Table 1.30** that during 2013-14, market borrowings financed the major portion of the fiscal deficit (67.46 per cent).

1.11.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) indicate the quality of deficit. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. The bifurcation of primary deficit (**Table 1.31**) indicates the extent to which deficit has been on account of enhancement in capital expenditure which is desirable for improvement of the productive capacity of the State's economy.

Table 1.31: Analysis of Primary Deficit/Surplus

(₹ in crore)

Period	Primary Revenue Deficit (-) / Surplus (+)	Capital Outlay	Loans and Advances	Primary Deficit (-) / Surplus (+)
2009-10	(-) 7886	3011	752	(-) 11649
2010-11	(-) 3085	2226	408	(-) 5719
2011-12	(+) 1403	2764	448	(-) 1809
2012-13	(+) 4036	4547	1064	(-) 1575
2013-14	(+) 3000	6927	663	(-) 4590

Source: Finance Accounts

It can be seen that the State generated revenue surplus in the primary account only in three years (2011-14) during the period 2009-14 as depicted in **Table 1.31**.

1.12 Conclusion

The State failed to achieve the FRBMA targets of revenue deficit and fiscal deficit during 2013-14. The Government is yet to work out its liability on account of its contribution (as also that of the employees) to the Contributory Pension Fund Scheme for All India Service Officers from the inception of the scheme. The interest payable on the amounts that have been lying in the Fund without transfer to NSDL/Trustee Bank has also not been estimated and accounted for.

The increase in Revenue receipt in the current year was less than the increase in revenue expenditure resulting in increase in the revenue deficit by 37 per cent over the previous year. Fiscal deficit too increased by 32 per cent over the previous year. The committed expenditure, which mainly consisted of payment of salaries and wages, pensions and interest, constituted around 71 per cent of the Revenue expenditure leaving little flexibility for reduction of the revenue expenditure.

As far as capital expenditure is concerned, though there was an increase of 52 per cent in the capital outlay in the current year, its ratio to Aggregate expenditure of the State was only 6.97 per cent against the all India General category's State average of 13.62. Interest payment on Market loan has increased from 11 per cent of the revenue receipts in 2012-13 to 14 per cent in 2013-14. Direct subsidy reduced from seven per cent of the total committed expenditure in 2012-13 to five per cent in 2013-14. The subsidy, however, did not include expenditure of ₹ 320.46 crore which was in the nature of subsidy but booked under grants- in aid/other charges.

Ratio of outstanding debt of the Government to GSDP has reduced from 36.93 per cent in 2012-13 to 35.99 per cent in 2013-14.

Government is getting meagre return from its capital outlay on irrigation works. Return on investment in Statutory Corporations, rural banks, etc. was less than one per cent.

Recommendations

- *Government may consider that action needs to be taken to close the inoperative reserve funds and remit the balances into the Consolidated Fund of the State.*
- *Government may consider issuing instructions to all the departments for timely submission of annual action plan, utilisation certificate and forming of Water Regulatory Authority, etc., to enable availment of full amount of 13th FC grants allocated by the GoI.*

CHAPTER 2

Financial Management and Budgetary Control

Chapter 2

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of expenditure, voted and charged, of the Government for each financial year as compared with amounts of voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These accounts list original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provisions and are therefore complementary to Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2013-14 against 64 grants/appropriations is given in **Table 2.1**:

Table 2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original / Supplementary provisions

(₹ in crore)						
	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	75641.37	4923.56	80564.93	72795.28	(-) 7769.65
	II Capital	10074.72	2518.11	12592.83	7366.05	(-) 5226.78
	III Loans and Advances	768.46	143.00	911.46	663.31	(-) 248.15
Total Voted		86484.55	7584.67	94069.22	80824.64	(-) 13244.58
Charged	IV Revenue	19721.41	652.50	20373.91	20989.89	(+) 615.98
	V Capital	5.26	1.31	6.57	0.79	(-) 5.78
	VI Public Debt- Repayment	28826.82	11113.63	39940.45	32819.45	(-) 7121.00
Total Charged		48553.49	11767.44	60320.93	53810.13	(-) 6510.80
Grand Total		135038.04	19352.11	154390.15	134634.77	(-) 19755.38

Source: Appropriation Accounts; Difference w.r.t. Appropriation Accounts is due to rounding.

Note: The expenditure excludes the recoveries adjusted as reduction of expenditure under revenue expenditure ₹ 1987.89 crore (Voted ₹ 1985.97 crore and Charged ₹ 1.92 crore) and capital expenditure ₹ 439.91 crore (Voted).

The overall saving of ₹ 19755.38 crore was the result of saving of ₹ 21259.75 crore in 55 grants and 22 appropriations under revenue section and 48 grants and 12 appropriations under capital section, *offset* by excess of ₹ 1504.37 crore in eight grants and four appropriations under revenue section and five grants and six appropriations under capital section.

The savings/excesses (Detailed Appropriation Accounts) were intimated to the Departmental Controlling Officers (DCOs) requesting them to explain the significant variations. Explanations for variations in respect of the sub-heads mentioned in Appropriation Accounts 2013-14 were not received from any department. Substantial savings occurred in Finance, School Education, Irrigation & Waterways, Health & Family Welfare and Municipal Affairs departments.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 91 cases¹, savings exceeded by more than 20 per cent of the total provision (*Appendix 2.1*). Savings exceeding ₹ 500 crore occurred in each of the six cases relating to six grants are indicated in *Table 2.2*.

Table 2.2: List of Grants with major savings

(₹ in crore)						
Sl. No.	Number and name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1	15-Education (School)	17020.80	-	17020.80	14902.33	2118.47
2	39-Municipal Affairs	4211.82	-	4211.82	3030.13	1181.69
	Total					3300.16
Capital-Voted						
1	24-Health and Family Welfare	600.60	1155.46	1756.06	571.61	1184.45
2	25-Public Works	2055.12	641.51	2696.63	1853.15	843.48
3	32-Irrigation and Waterways	2122.78	-	2122.78	607.32	1515.46
	Total					3543.39
Capital-Charged						
1	18-Finance	28742.57	11105.38	39847.95	32734.59	7113.36
	Total					7113.36

Source: Appropriation Accounts

2.3.2 Persistent Savings

There were persistent savings during the last five years² in 22 sub heads under 16 grants. Details are given in *Appendix 2.2*. Persistently high savings were

¹ Comprising 29 cases in Revenue-Voted section, 40 cases in Capital-Voted section, 18 cases in Revenue-Charged section and 4 cases in Capital-Charged section.

² In respect of 4401-01-789-SP-001-Scheme under RKVY (Capital-Voted), 4202-01-201-SP-004-Development of Aliah University(Capital-Voted) where savings of 100 per cent were persistently noticed for five years ending 2013-14 and in respect of 3055-00-800-NP-006-Schemes under RIDF(Revenue-Voted) where savings of 100 per cent were persistently noticed for four years ending 2013-14.

noticed under capital-voted section in schemes against (i) Rashtriya Krishi Vikash Yojana (RKVY), (ii) Development of Aliah University and (iii) Teesta Barrage Project works under Accelerated Irrigation benefit programme etc. In revenue-voted section, savings occurred persistently in (a) Development of Sundarban and (b) Interest subvention to Co-operative banks relating to financing of crop loans to farmers etc.

2.3.3 Expenditure in excess of budget provisions during 2013-14 requiring regularisation

Table 2.3 contains the summary of total excess expenditure under 13 grants and eight appropriations amounting to ₹ 1504.36 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2013-14 which requires regularisation under Article 205 of the Constitution.

Table 2.3: Excess over provisions during 2013-14 requiring regularisation

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
			(₹ in crore)		
Voted Grants					
1	13-Revenue	Higher Education	2406.54	2414.92	8.38
2	15-Capital	School Education	355.01	410.96	55.95
3	18-Revenue	Finance	13339.87	13468.15	128.28
4	26-Revenue	Hill Affairs	637.98	647.40	9.42
5	27-Revenue	Home	4104.81	4201.20	96.39
6	35-Capital	Labour	1.50	1.68	0.18
7	36 Capital	Land and Land Reforms	36.59	38.43	1.84
8	40-Revenue	Panchayat and Rural Development	6459.05	6543.51	84.46
9	43-Capital	Power and Non-Conventional Energy Sources	663.76	942.71	278.95
10	45-Revenue	Public Health Engineering	972.42	1021.32	48.90
11	53-Revenue	Transport	936.39	964.61	28.22
12	60- Revenue	Civil Defence	316.44	324.62	8.18
13	64-Capital	Child Development	85.00	129.65	44.65
Total		Voted			793.80
Charged Appropriations					
1	9-Revenue	Commerce and Industries	1.45	2.52	1.07
	9 Capital		1.97	5.90	3.93
2	18-Revenue	Finance	20044.01	20733.59	689.58
3	19 Capital	Fire and Emergency Services	0.20	0.40	0.20
4	32-Capital	Irrigation and Waterways	0.58	0.73	0.15
5	36-Revenue	Land and Land Reforms	1.00	16.10	15.10
6	40 Revenue	Panchayat and Rural Development	0.40	0.50	0.10
7	45-Capital	Public Health Engineering	0.75	1.18	0.43
Total		Charged			710.56
Grand total					1504.36

Source: Appropriation Accounts

2.3.4 Excess expenditure of previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. The time limit for regularisation of expenditure has, however, not been prescribed under the Article. Regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 30433.77 crore for the years 2006-2013 was yet to be regularised as of September 2014 as detailed in Table 2.4.

Table 2.4: Excess over provisions relating to previous years requiring regularisation

Year	Number of		Amount of excess over provisions (₹ in crore)
	Grants	Appropriations	
2006-07	12 (Grant Nos. 8,9,11,13,20,26,28,30, 31,43,45,54)	8 (Grant Nos. 5, 6, 20, 23, 27, 42, 47, 53)	293.31
2007-08	14 (Grant Nos. 3, 4, 5, 9, 18, 20, 21, 26, 32, 43, 44, 46, 50, 56)	8 (Grant Nos. 6, 9, 18, 23, 34, 42, 53, 55)	12145.54
2008-09	13 (Grant Nos. 4, 9, 18, 20, 21, 25, 27, 35, 50, 52, 53, 54, 59)	4 (Grant Nos. 12, 18, 39, 53)	705.89
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3492.90
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8330.72
2011-12	6 (Grant Nos. 4,5,18,25,47,60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5000.45
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36,39, 40)	464.96
Total	81	56	30433.77

Source: Appropriation Accounts

Thus, excess expenditure for the years 2006-07 to 2013-14 amounting to ₹ 31938.13 crore³ needs regularisation. In case of most of the grants, inadequate supplementary provision led to excess expenditure, which indicates lack of control over financial management by the controlling officers.

2.3.5 Significant excess expenditure

In 20 cases, expenditure aggregating ₹ 51868.41 crore exceeded the approved provisions by more than ₹ 1 crore in each case or by more than 20 per cent of the total provisions. Details are given in Appendix 2.3.

2.3.6 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹ 8553.05 crore⁴ was incurred in 62 cases as detailed in Appendix 2.4 without any provision in the original estimates/ supplementary demand and without any re-appropriation orders to this effect.

³ ₹ 30433.77 crore pertaining to 2006-13 plus ₹ 1504.36 crore pertaining to 2013-14

⁴ This includes ₹ 989.14 crore on account of book adjustment for creation of the West Bengal Compensatory Entry Tax Fund, and ₹ 3700.99 crores towards book adjustment of repayment of market loan from bearing interest to non-bearing interest.

Excess expenditure was mainly due to repayment of public debt of ₹ 3865.90 crore and ₹ 3100.56 crore interest payments for which no provision had been made. Similar excess expenditure of ₹ 4831.27 crore was incurred on repayment of loan and interest payment in the previous year indicating that it is not one off occurrence.

Reasons for incurring expenditure without any budget provision were not intimated by the departments (July 2014).

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating ₹ 2259.86 crore obtained in 33 cases (₹ 10 lakh or more in each case) during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in *Appendix 2.5*. On the other hand, in ten cases, supplementary provision of ₹ 4852.91 crore proved insufficient by more than ₹ 1 crore in each case leaving an aggregate uncovered excess expenditure of ₹ 1421.99 crore (*Appendix 2.6*). Five illustrative cases are described below:

Under **Revenue Voted Section of Grant Number 24 -Health and Family Welfare**, savings out of original provision stood at ₹ 133.77 crore, further supplementary provision of ₹ 94.85 crore proved to be unnecessary.

Under **Revenue Voted Section of Grant Number 43-Power and Non-Conventional Energy Sources**, savings out of original provision was ₹ 185.11 crore, further supplementary provision of ₹ 80.67 crore proved to be unnecessary.

Under **Capital Voted Section of Grant Number 24 -Health and Family Welfare**, savings out of original provision was ₹ 28.99 crore, further supplementary provision of ₹ 1155.46 crore proved to be unnecessary.

Under **Capital Voted Section of Grant Number 25 -Public Works**, savings out of original provision was ₹ 201.97 crore, further supplementary provision of ₹ 641.51 crore proved to be unnecessary.

Under **Revenue Charged Section of Grant Number 18 -Finance**, supplementary provision of ₹ 647.97 crore proved insufficient leaving an uncovered excess expenditure of ₹ 689.58 crore.

2.3.8 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Cases were noticed where injudicious re-appropriation proved excessive or insufficient leading to savings of ₹ 2034.07 crore (in 92 sub-heads under 30 grants) and excess expenditure of ₹ 283.62 crore (in 31 sub-heads under 18 grants) as detailed in *Appendix 2.7*.

2.3.9 Anticipated savings not surrendered

As per Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance department as and when savings are anticipated. At the close of the year 2013-14, under 51 grants and 18

appropriations, no part of the aggregate savings of ₹ 18363.58 crore was surrendered by the concerned departments, as detailed in **Appendix 2.8**. Such savings which were not surrendered accounted for 86 *per cent* of the total savings of ₹ 21259.75 crore during 2013-14.

Similarly, out of total savings of ₹ 2413.09 crore under 14 grants/ appropriations, only ₹ 1282.17 crore was surrendered (short surrender by ₹ one crore and above in each case) leaving balances not surrendered aggregating ₹ 1130.92 crore (47 *per cent* of savings under those grants), details of which are given in **Appendix 2.9**.

Besides, in 14 cases under 13 grants (surrender of funds in excess of ₹ one crore), ₹ 1997.61 crore were (**Appendix 2.10**) surrendered on the last working day of March 2014 or thereafter indicating inadequate financial control and the fact that these funds could not be gainfully utilised for other development purposes.

Under Grant number **17-Excise (Revenue Voted)**, out of total grant/appropriation of ₹ 110.40 crore, there were savings of ₹ 30.55 crore. The department, however, surrendered ₹ 33.89 crore indicating excess surrender of ₹ 3.34 crore.

Similarly, under Grant number **43- Power and Non-conventional energy sources (Revenue Voted)**, out of total grant/appropriation of ₹ 1301.87 crore, there was saving of ₹ 265.78 crore. The department, however, surrendered ₹ 267.99 crore indicating excess surrender of ₹ 2.21 crore.

2.3.10 Rush of expenditure

According to Rule 389 A of West Bengal Financial Rules (WBFR), rush of expenditure in the closing month of the financial year should be avoided.

During the year 2013-14, ₹ 10969.59 crore (21 *per cent* of the total expenditure) was incurred during March 2014, of which ₹ 3114.70 crore (28.39 *per cent*) was disbursed on the last working day of March 2014. High percentage of expenditure in March, especially on the last working day of March indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained.

2.3.11 New Service/New Instrument of Service

Article 205 of the Constitution provides that expenditure on a "New Service" not contemplated in the Annual Financial Statement (Budget) can be incurred only after its specific authorisation by the Legislature.

In seven cases, expenditure totalling ₹ 37.09 crore which should have been treated as "New Service"/"New Instrument of Service" was met without obtaining the requisite approval of the Legislature. Details of these cases are given in **Appendix 2.11**.

2.4 Advances from Contingency Fund

The Contingency Fund of the State has been established under the Act in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the Fund are permissible only for meeting expenditure of an unforeseen and

emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. Advances from West Bengal Contingency Fund may be given for meeting expenditure in the circumstances where (i) provision could not be made in annual/supplementary budget, (ii) expenditure could not be foreseen and (iii) the expenditure cannot be postponed till vote of Legislature is obtained. The Fund is in the nature of an imprest and has a corpus of ₹ 20 crore.

Out of two crore drawn during the year, an amount of ₹ 1.87 crore was recouped, leaving a balance of ₹ 0.13 crore in 'Social Security and Welfare' remaining to be recouped to this fund at the end of 2013-14.

2.5 Misclassification of Expenditure

Misclassification of capital expenditure as revenue expenditure

Transactions from Consolidated Fund are divided into two main divisions - Revenue and Capital in Government accounts. Revenue expenditure is recurring in nature and is supposed to be made from revenue receipt whereas capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character to be met from borrowed funds and capital receipts.

Object heads like 51-Motor vehicles, 52-Machinery & Equipments, 53-Major works, 54-Investments, 55-Loans & Advances, 56-Repayment of Borrowing, 77-Computerisation, 87-Regeneration of plantation and 91- Renewals & Replacements are capital class in nature. It was observed in audit that during 2013-14 the State Government incurred gross expenditure of ₹ 436.08 crore on these object heads under revenue account. Misclassification of capital expenditure as revenue expenditure has resulted in over statement of revenue deficit by ₹ 436.08 crore.

Misclassification of Grants-in-Aid as other charges

Grants-in-Aid are to be classified under object head 31-Grants-in-Aid-General. However, review of the Sub-head Accounts indicated that ₹ 10.26 crore actually spent as "Grants-in-Aid" was booked under object head 50-Other Charges. This has resulted in Grants-in-Aid being understated by ₹ 10.26 crore with expenditure under Other Charges overstated to the same extent.

2.6 Outcome of Inspection of Treasuries

Review of treasuries during the year 2013-14 revealed the following:

Overpayment of Pension

- An amount of ₹ 157.31 lakh was paid in excess in respect of family pension due to non-reduction of basic pension from enhanced rate to normal rate (FP). Such overpayments were made in 144 cases spread across 24 treasuries.
- An amount of ₹ 106.99 lakh was credited to the bank account of the pensioners even after death of the pensioners in 707 cases spread across 34 treasuries. The said amount was not recovered from the concerned banks and deposited to Government accounts.

- An amount of ₹ 35.07 lakh was paid in excess in 30 cases spread across six treasuries due to irregular grant of dearness relief on the basis of revised basic pension under ROPA 2009.
- An amount of ₹ 15.37 lakh in respect of 13 pensioners spread across seven treasuries was paid in excess due to non-reduction of commuted portion from the basic pension.

Abstract Contingent Bills

On scrutiny of the records of Advance Check Register of 44 treasuries it was noticed that pending submission of DC bills, an amount of ₹ 326.25 crore was lying unadjusted, drawn between 1987-88 and 2013-14 by different DDOs from the Consolidated Fund of State through 6255 AC bills.

Allotment of Funds

On scrutiny of the Allotment Register, it was observed that excess draws over allotment made during 2012-13 were not regularised during the financial year 2012-13 in 28 treasuries, despite clear instructions of Finance department in this regard.

Non-transferring Lapsed deposits into Government Account

Scrutiny revealed that contrary to the provisions contained in West Bengal Treasury Rules, deposits or balances amounting to ₹ 14.20⁵ crore spread across 18 treasuries unclaimed for more than three complete accounting years after the year of deposit, had not been transferred to the Government account, details of which are given in *Appendix 2.12*.

2.7 Review of budgetary process and financial management

The Finance Department, Government of West Bengal is responsible for management of finances of the State Government and one of the major functions of the Department is budgeting. Budget estimates are to be prepared based on materials obtained from the local budgeting officers. The responsibility for preparation of annual budget estimate for a department by collecting necessary inputs from the lower level functionaries (DDOs) lies with the Departmental Controlling Officer (DCO) of that department. The detailed procedure for the same and time schedule for submission of the same to the Finance department have been stipulated in the West Bengal Financial Rules (WBFR) as well as the West Bengal Budget Manual (WBBM).

The Public Accounts Committee (2011-12) in its report (December 2011) *inter alia* recommended for more meaningful supervisory and guiding role of the Finance Department to ensure effective co-ordination between various estimating and disbursing authorities, furnishing expenditure figures by the DDOs to their controlling officers, watch over progress of expenditure by the controlling officers, exercise of due prudence by the departments at every stage of budgetary process etc.

⁵ Revenue Deposits : ₹ 6.56 crore; Earnest money/Security deposits : ₹ 5.53 crore; Personal deposits of Land Acquisition Collector/Rent Controller : ₹ 1.61 crore, Deposits in connection with Election : ₹ 0.50 crore

In the light of the provisions of WBFR and WBBM as well as above recommendations of PAC, the systems of preparation of budget as well as expenditure control followed by three departments namely, Animal Resources Development (ARD), Technical Education & Training (TE&T) and Refugee Relief and Rehabilitation (RR&R) during 2009-10 to 2013-14 were reviewed in Audit. Various deficiencies in budget preparation process, control over expenditure as well as lack of prudence in financial management, as discussed in the succeeding paragraphs were observed.

2.7.1 Budget preparation process

Under the provisions of WBFR and WBBM, the departmental budget estimates are required to be prepared by the respective departments after obtaining budget proposals from the subordinate offices. However deviation from the laid down procedures in respect of preparation of budget was noticed in the departments under review as detailed below.

A) *Non-obtaining of input from field level*

None of the three (ARD, TE&T and RR&R) departments obtained inputs from the field level DDOs while preparing budget. As a result budget was not prepared realistically.

- In case of ARD Department, Budget Estimate (BE) and Revised Estimate (RE) were not prepared on the basis of inputs or budget proposals furnished by the subordinate offices. BE of salary component under Non-plan (NP) head was prepared on the basis of previous year's BE and actuals. In State Plan (SP) head, ceiling was fixed by the Finance Department and BE was prepared within the ceiling of the allocation for the particular financial year.
- TE&T Department while preparing plan budget convened a meeting every year by State Planning Board (SPB) to discuss and ensure reflection of guidelines of Planning Commission in the budget. The size of allocation for the year is intimated by the Finance Department. However, in case of formulation of NP components including estimation of salary, BE was prepared on *ad-hoc* basis, without considering actual staff strength of the subordinate offices.
- RR&R Department also prepared the budget on *ad-hoc* basis. The provisional allocation was made by the Finance Department. On the basis of this allocation department prepared the head of accounts wise budget and submitted the same to Finance Department.

This may be viewed with the fact that there has been persistent savings in both ARD and TE&T Department {refer *Appendix 2.2*} in almost all five years covered under audit.

B) *Delay in submission of budget estimates*

In terms of Rule 333 of WBFR it is essential that the time schedule prescribed for submission of budget estimate should be strictly adhered to so that the Finance department is able to have a realistic assessment of requirement of funds from

the administrative departments before finalizing the BE for placement in the Legislature. The scheduled date for submission of the budget estimates by the administrative departments to Finance department is 15 October of the previous financial year. Test check of the three departments, however, revealed that there were delays ranging from 32 to 136 days⁶ in submission of budget estimates in respect of RR&R and TE&T Departments for the years 2012-13 and 2013-14.

C) *Non-maintenance of Departmental Consolidated Accounts*

In terms of Rule 384 read with 385 of WBFR, the DCO or the Disbursing Officer, under whose disposal a particular grant is placed, is required to keep a constant watch over the progress of expenditure every month under different units of appropriation in order to take early steps for obtaining supplementary grants or surrendering any probable savings as may be necessary. Further, the DCOs were required to keep up-to-date information of expenditures incurred by various DDOs and to reconcile the expenditure with those compiled by the Principal Accountant General (A&E). This would also enable the DCOs to prepare realistic budget proposals based on factual figures of receipts and expenditures.

ARD, TE&T and RR&R Department did not maintain Departmental Consolidated Accounts (DCA) and as such there was no scope for reconciliation of departmental figures with those compiled by the Principal Accountant General (A&E).

Thus, lacunae in budget preparation process remains a matter of concern inspite of recommendations of PAC, as various provisions of WBFR and WBBM continue to be not followed. Finance department also fell short of its supervisory / guiding role on budget preparation process envisaged by the Committee resulting in non-timely surrender of the excess savings by the various departments.

2.7.2 *Budget Management in selected Grants*

A) *Persistent Savings*

A review of budgetary and expenditure control during 2009-10 to 2013-14 in respect of grant numbers 6, 46 and 51 revealed substantial savings as discussed under:

Table 2.5: Persistent savings under voted grants

(₹ in crore)

Grant No	Section	2009-10	2010-11	2011-12	2012-13	2013-14
		Quantum of savings (percentage to total allocation)				
6- Animal Resources Development	Revenue	32.57 (7)	51.07 (10)	118.07 (20)	179.06 (25)	240.80 (33)
	Capital	34.63 (81)	39.02 (72)	42.50 (70)	41.37 (74)	52.30 (68)
46- Refugee Relief and Rehabilitation	Revenue	0.53 (1)	-	24.93 (46)	30.21 (50)	18.27 (38)
	Capital	0.05 (0)	16.93 (84)	1.78 (8)	30.87 (56)	27.20 (50)
51- Technical Education and Training	Revenue	47.75 (16)	59.27 (19)	85.68 (25)	63.09 (17)	76.10 (20)
	Capital	42.78 (46)	151.59 (75)	127.26 (65)	214.57 (76)	135.10 (45)

Source: Appropriation Accounts

⁶RR&R Department: 32 days in 2012-13 and 121 days in 2013-14; TE&T: 130 days in 2012-13 and 136 days in 2013-14

It is evident from the table above that there were persistent savings in the above grants under both the revenue and capital heads.

Persistent savings in a substantial number of grants over the years is indicative of assessment of funds by the Government without proper scrutiny of expenditure requirements. Savings should be surrendered as soon as it is anticipated, so that the amount could be utilised elsewhere.

B) Non-utilisation of budget provisions and non-surrender

As per the WBBM any unspent balances should be surrendered by the controlling officers to the administrative departments by 14 February and by the administrative departments to the Finance department by the 21 February each year. Of the savings amounting to ₹ 1985.35 crore, only ₹ 78.05 crore had been surrendered by TE&T department in Grant No. 51 during 2009-10, leaving a balance of ₹ 1907.30 crore⁷ remaining not surrendered even at the end of the financial years.

- ARD Department did not maintain necessary records to keep constant watch over the progress of expenditure under different units of appropriation and that of liabilities and thereby could not keep itself abreast of circumstances which may affect the progress of expenditure in order to take early steps for surrendering any probable savings.

In reply to an audit query department stated that the district authority generally surrender the savings at the close of the financial year.

- RR&R Department stated that the inordinate delay in receipt of report on Net Grants statements made it impossible to surrender unspent balances to Finance Department by 21 February each year as mandated by WBFR.
- TE&T Department stated that "surrender of the savings was not in vogue due to non-submission of data by the directorates".

Thus, the CCOs and the Heads of the departments did not fully comply with the budgetary controls laid down in the WBBM and thereby frustrated the basic objectives of preparation of State budget.

C) Expenditure without provision

WBBM lays down that expenditure, for which no provision has been made in the Budget Estimate of the current year, should rarely, if ever, be incurred.

However, contrary to the aforesaid provision, expenditure amounting to ₹ 10.98 crore, ₹ 24.62 crore and ₹ 4.18 crore were incurred against grant numbers 6, 46 and 51 respectively during 2009-14 even though no provisions for the same existed in the original estimates/supplementary demand.

⁷ ₹ 925.14 crore in respect of Grant 51: Technical Education & Training; ₹ 831.39 crore in respect of Grant 6: Animal Resources Development; ₹ 150.77 crore in respect of Grant 46: Refugee Relief and Rehabilitation;

D) Unnecessary Supplementary Grants

WBBM stipulates that when unforeseen circumstances make it necessary to incur expenditure not contemplated in the Appropriation Act, every effort should be made to meet the same from savings elsewhere within the same grant (voted or charged) by postponement or curtailment of less urgent expenditure. Only if it is not possible to make the requisite amount available by this means, should recourse be had to supplementary estimates.

In view of savings of ₹ 808.22 crore of the original grant (₹ 3264.48 crore), supplementary provisions of ₹ 23.49 crore during 2009-14 in grant number 6 proved unnecessary, details of which are given in *Appendix 2.13*.

E) Unnecessary Budget provision

As per provisions contained in the WBBM, each budgeting authority will be responsible for the correct preparation of estimates (both for BE and RE) in respect of the receipts and expenditure. Every attempt should be made to prepare accurate estimates as far as possible and care should be taken by the Administrative Department in submitting proposals for supplementary estimates to avoid large savings or excesses at the end of the financial year.

Test check of net grant statements during the year 2009-14 revealed that budget provisions of ₹ 58.81 crore and ₹ 14.75 crore were made against grant numbers 46 and 51 respectively (from 2009-10 to 2013-14) and ₹ 35.36 crore against grant number 6 (pertaining to 2010-11 and 2012-13 to 2013-14) in respect of 123⁸ head of accounts. But no expenditure was incurred against those heads, indicating provisioning of budget without proper assessment.

F) Non provision of fund in BE affecting implementation of e-Governance

Ministry of Communication and Information Technology, GoI, requested (April 2010) Department of information and Technology (IT), GoWB to earmark two to three *per cent* of state plan budget towards e-governance initiatives in order to make electronic delivery of citizens centric services. IT department requested (September 2010) the Department of RR&R to take initiatives for implementation of the scheme. Department of RR&R expressed (February 2011) their inability to earmark two to three *per cent* of planned budget during 2011-12 citing reasons of paltry budget allocations of ₹ 22 crore. However, scrutiny of sub-head account revealed that of the planned budget allocations, only ₹ 20.26 crore were drawn by the Department leaving a balance of ₹ 1.74 crore (eight *per cent*) as savings. Thus, despite having sufficient budget allocation, the Department failed to provide for e-governance initiative of the GoI due to improper planning.

G) Provisioning of fund in outdated scheme

During 2011-12, 2012-13 and 2013-14 an amount of ₹ 3.30 crore, ₹ 3.60 crore and ₹ 3.92 crore respectively was provided under head of account '2235-SSW-01-800-NP-004-Supply of goods, (RE)-21-Materials and Supply-04-Others' under

⁸ 66 in grant number 46; 32 in grant number 51; 25 in grant number 6

grant number 46, though the scheme is no longer operational. Resultantly, no part of the funds was utilized. No reason was forthcoming from records of RR&R Department for provisioning of fund for an outdated scheme pointing to an unrealistic basis of preparation of budget.

H) Provisioning of fund by the Finance Department in an un-requisitioned scheme

Absence of correlations between requirements and BE prepared by the finance department would be further evidenced from the following instances where Finance Department had made budget provisions under certain heads of account without any requisition for such funds from the respective departments:

- During 2011-12, under head of account 2235-SSW-01-202-NP-021-one time payment of compensation for rehabilitation (RE)-31-Grants-in-Aid-02-Other Grants, Finance Department made budget provision of ₹ 16.70 crore, though the RR&R Department had not placed any requirement of funds. Again, despite non-requisition of funds by the RR&R Department, Finance Department made budget provisions of rupees five lakh each during the period 2009-10 to 2013-14 for the scheme under the head of account 6235-Loans for SSW-01-103-DPS from former East Pakistan-NP-001-Loans to DPS (RE)-55-Loans and Advances. In both cases, neither was any portion of the fund utilized nor re-appropriated or surrendered by the department.

2.8 Drawal of funds for works expenditure by-passing Treasury checks

For meeting expenditure on construction works, West Bengal Treasury Rules⁹ (WBTR) provide that Drawing and Disbursing Officer (DDOs) shall obtain funds from Treasury by drawing contingent bills containing full description of each item of expenditure, together with details, where necessary, showing the rates and quantities, and contractor's bills as sub-vouchers. Where details are not available at the time of drawal of funds, abstract contingency bill may be allowed, subject to submission of details of expenditure with necessary sub-vouchers within two months through Detailed Contingent (DC) bills.

However, without amending the provisions of WBTR, Finance Department issued (February 2013) an order introducing a new procedure for drawal of funds by the departments other than works departments, to get works executed through public sector units, autonomous bodies, development authorities etc. Under the newly introduced procedure, the executing agencies are *inter alia* required to place requisition for funds to its employing Department alongwith a bill (showing schedule of payment, progress of works etc.) in a prescribed format. The requisitioned amount would be allowed to be drawn from Treasury as fully vouched contingency bill, treating the said requisition and a certificate from the

⁹Rule 4.149 (1), 4.149 (2) and 4.025 (4).

concerned Departmental authority as supporting sub-vouchers. Unlike abstract contingency bills which need to be adjusted within two months through submission of detailed bills with all sub vouchers the stage has been shifted to, after completion of the work, and that too to employing department for onward transmission to Accountant General (A&E).

This has diluted the basic tenet of WBTR regarding submission of detailed vouchers and weakens the control/ pre-check system at department and treasury level.

During test-audit of vouchers received through the office of the Accountant General (A&E), West Bengal the following were observed;

- Two departments drew ₹ 205.75 crore (Agricultural Marketing Department drew ₹ 139.21 crore through seven bills under three Government orders, while Technical Education & Training Department drew ₹ 66.54 crore by 10 bills under eight GOs) from State exchequer based on the Finance Department's order for meeting works related expenditure without pre-checks by Treasury, as detailed in *Appendix 2.14*.
- The order of the Finance Department stipulated that funds were to be drawn through fully vouched contingency bills (in form no. TR 26) for onward disbursement of the funds to the agency organisation either by cheque or by transfer credit to its deposit account maintained in the treasury. Health & Family Welfare Department drew ₹ 300 crore (*Appendix 2.14*) through three transfer credit bills (in form no. TR 43) for transferring the amount to the Deposit account of West Bengal Medical services Corporation Limited, the executing agency for the work. The sanctioning order further added that the Corporation was to submit only Utilisation Certificates after spending the amounts so received instead of the requirement of submitting detailed vouchers through the DC bills under the WBTR, thereby further diluting the control.

Thus, new system of drawal of funds introduced by the Finance Department facilitated withdrawal of ₹ 505.75 crore out of the State exchequer by three departments by-passing pre-check at the Treasury in violation of the provisions of the WBTR and WBFR.

2.9 Conclusion and Recommendation

Deficient budgetary control in Government departments was apparent from the instances of injudicious supplementary provisions, unnecessary/excessive re-appropriations, inadequate provision of funds, etc.

Procedure of preparation of budget as prescribed in the budget manual was not properly followed.

Excess expenditure for the years 2006-07 to 2013-14 amounting to ₹ 31938.13 crore needs regularisation.

During 2013-14, expenditure of ₹ 8553.05 crore was incurred in 62 cases without any provision in the original estimates/ supplementary demands and without any re-appropriation orders to this effect. Besides, anticipated savings were either not surrendered or surrendered on the last day of the year leaving no scope for utilising these funds for other development purposes. The Controlling Officers of three test checked departments did not monitor the progress of expenditure.

Recommendation:

- ***Government may consider taking steps to get the excess expenditure over budgetary allocations for the years 2006-2014 regularised by due process.***

CHAPTER 3

Financial Reporting

This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing Utilisation Certificates

Subsidiary Rule 330A under the West Bengal Treasury Rules (WBTR) stipulates that for the grants provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees within one year from the date of release of grant, unless specified otherwise, and after verification, these should be forwarded to the Principal Accountant General (A&E). The year-wise position of non-furnishing of UCs is shown in **Table 3.1**.

Table 3.1: Age-wise arrears of Utilisation Certificates

(₹ in crore)			
	Year	Number of UCs awaited	Amount involved
1	Up to 2011-12	176271	43174.91
2	2012-13	6308	5088.18
3	2013-14	6838	5056.10
	Total	189417	53319.19

Source: Finance Accounts 2013-14

Out of 189417 involving ₹ 53319.19 crore mentioned above, submission of UCs for 182579 cases involving ₹ 48263.09 crore, though overdue, remained outstanding as of March 2014. Of these, 176271 cases (₹ 43174.91 crore) remained outstanding for more than two years.

Non-submission of the UCs in time may result in mis-utilisation of the grants. Large pendency in submission of UCs indicates lack of monitoring of utilisation of grants released to the grantees by the departments.

Utilisation Certificates under West Bengal Panchayat Act

Rules framed under the West Bengal Panchayat Act, 1973 stipulates that UCs shall be furnished by the grantee to the authority sanctioning the fund, within six months from the date of receipt of grant or before applying for further grant for the same purpose, whichever is earlier. Audit scrutiny during 2013-14 revealed that 53 Panchayati Raj Institutions¹ (PRIs) sub-allotted grants amounting to ₹ 102.16 crore between 2006-13 to their lower tiers, schools, Self Help Groups,

¹ Six Zilla Parishads (ZPs) and 47 Panchayat Samitis (PSs)

village water shed committees and other Government departments who failed to submit UCs amounting to ₹ 93.02 crore (91 *per cent*) as detailed in *Appendix 3.1*. In absence of the UCs, proper utilization could not be ascertained in Audit.

Utilisation Certificates for 13th FC Grants

Against a cumulative release for Non-state specific grants of ₹ 6136.92 crore upto 2013-14, UC for ₹ 5399.47 crore was received from various departments of GoWB as of August 2014 and sent to GoI by Finance (Budget) department, GoWB. Similarly, in case of release of ₹ 821.60 crore for State-Specific grants upto 2013-14, UC for ₹ 583.88 crore only was received as of August 2014 and sent to GoI.

Utilisation certificates for selected departments

The systems of submission of utilisation certificate (UC) followed by two departments namely, Fire & Emergency Services (FES) and Sundarban Affairs (SA) were reviewed in Audit covering a period from 2009-10 to 2013-14. Various deficiencies in submission of UCs as well as non-observance to the stipulations contained in the West Bengal Treasury Rules and General Financial Rules, as discussed in the succeeding paragraphs, were observed.

(A) Fire & Emergency Services (FES) Department

- In terms of recommendation of the 13th Finance Commission (13th FC), the State government was to receive ₹ 112.50 crore during 2011-12 to 2013-14 (in yearly instalments of ₹ 37.50 crore each) under the category of State Specific Grants (SSGs) for upgradation of Fire & Emergency Services (FES). It was noticed in audit that against ₹ 75 crore (₹ 37.50 crore in 2011-12 and ₹ 37.50 crore in 2013-14) received from GoI, the department sanctioned only ₹ 29.93 crore to the implementing agencies as of date (August 2014), whereas, actual expenditure incurred there-against stood at only ₹ 10.56 crore². Department, however, furnished UC for ₹ 37.32 crore (November 2013) to GoI. Thus, while submission of inflated UC for ₹ 26.76 crore (₹ 37.32 crore less ₹ 10.56 crore) was apparent, non-release of the third instalment of ₹ 37.50 crore by GoI was attributable to slow progress in utilisation of earlier funds.
- During January 2010 to May 2011, Ministry of Home Affairs (MHA), GoI released ₹ 3.42 crore³ to DFES for the Centrally Sponsored Scheme "Strengthening of Fire & Emergency Services (SFES) in the Country", which had a funds sharing pattern of 75:25 (Central: State). The funds were to be utilized by 2012-13 for procurement of Combi Tools, High Pressure Pumps and Quick Response Vehicles. Though the state government was required to release ₹ 1.14 crore (being its share of 25 *per cent*), it actually

²As per report on expenditure dated (February 2014) though latest position could not be made available.

³₹ 0.20 crore in 2009-10, ₹ 0.56 crore in 2010-11 and ₹ 2.66 crore in 2011-12

released only ₹ 0.04 crore as state share while utilising ₹ 0.24 crore (central share being ₹ 0.20 crore) leaving an unutilised amount of ₹ 3.22 crore as central share. This indicates lack of initiative on the part of government to utilise the funds and deprived the State of the intended benefit of the scheme.

Thus, the funds provided by GoI remained unutilised for two to more than three years indicating deficient preparedness of the state in gainfully utilising the same.

(B) Sundarban Affairs (SA) Department

- The SA department disbursed ₹ 7.33 crore⁴ as Grants-in Aid during 2009-10 to 2013-14. However, Department did not adopt a unique numbering system for sanctions or maintain suitable database, thereby submission/ pendency of UCs could not be ascertained.
- The Sundarban Development Board (SDB), a development agency under SA department, implemented developmental activities in Sundarban areas. SDB did not monitor submission of UCs against amounts released by it to executing agencies. Audit scrutiny disclosed that out of ₹ 0.48 crore disbursed by SDB to 20 NGOs during 2011-13, UCs for only ₹ 0.12 crore were received leaving UCs for ₹ 0.36 crore overdue as of August 2014. It was also noticed that further grants of ₹ 5.84 lakh were released to three⁵ NGOs during 2012-14 who had not furnished UCs for previous grants.

3.2 Non-submission/delay in submission of accounts by ULBs/PRIIs

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the department are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. The audit of these institutions is conducted by the Examiner of Local Accounts (ELA) West Bengal, under the Principal Accountant General (General and Social Sector Audit) West Bengal, who has been appointed as the statutory Auditor of Local Bodies.

As of September 2014, 717 annual accounts of 143 autonomous bodies/ authorities due up to 2013-14, had not been received by the ELA, West Bengal. The details of these accounts are given in *Appendix 3.2* and their age-wise pendency is presented in **Table 3.2**.

⁴ 2009-10 : ₹ 5.13 crore; 2010-11 : ₹ 0.90 crore; 2011-12 : ₹ 0.25 crore; 2012-13 : ₹ 0.38 crore; 2013-14 : ₹ 0.67 crore

⁵ Ramkrishna Ashram Krishi Vigyan Kendra, Pallab Sahitya Patrika Gosthi and Sanjibani Sangha

Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies

Delay in Number of Years	No. of the Bodies/ Authorities
0 to 1	9
Above 1 to 3	25
Above 3 to 5	37
Above 5 to 7	67
Above 7 to 9	4
Above 9	1
Total	143

Source: Records of the Institutions

Due to delay in preparation of accounts, utilization of funds for intended purposes could not be verified. As these institutions were mostly run on Government grants, it was the responsibility of the Government to see that these bodies prepare accounts on time. The deficiency was regularly pointed out in the Audit Reports of the preceding years but to no avail.

Audit scrutiny of the accounts of 63 local bodies (excluding PRIs) conducted during 2013-14 revealed that grants aggregating ₹ 538.05 crore, meant for development and miscellaneous purposes were lying unspent as of March 2012/2013 with 49 ULBs, five universities, five District Primary School Council (DPSC), two local library authority, Fish Farmers' Development Agency and West Bengal Council of Higher Secondary Education as detailed in *Appendix 3.3*. The concerned bodies did not furnish any reasons for non-utilisation and non-refund of unspent Govt. grants.

Annual accounts prepared by 13 ZPs and 155 PSs have been audited during 2013-14 and it was revealed that out of total available grants of ₹ 4875.73 crore for the year 2012-13, ₹ 1823.93 crore (37 per cent) remained unutilised at the end of March 2013. The details are given in *Appendix 3.4*.

Similarly, in 1014 GPs as of March 2013, ₹ 919.92 crore (51 per cent) remained unspent out of total available grants of ₹ 1795.22 crore.

Thus, continued failure to utilise development grants by the PRIs deprived the people in the rural areas from getting the intended benefits from these grants.

3.3 Delays in Submission of Accounts/Audit Reports of Autonomous Bodies

Several autonomous bodies have been set up by the State Government in various fields namely, area development, animal resources, human rights, legal services, housing, etc. A large number of these bodies are audited by the C&AG under Sections 19 and 20 (1) of the C&AG's DPC Act 1971, with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of systems and procedures, etc. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature in respect of 31 bodies,

on which SARs are to be placed before the Legislature are indicated in **Appendix 3.5**. Delays in submission of accounts to Audit and placement of Separate Audit Reports in the Legislature after the entrustment of Audit to C&AG by the Autonomous Bodies is summarised in **Table 3.3**.

Table 3.3: Delays in Submission of Accounts and tabling of Separate Audit Reports

Delays in submission of Accounts (In Months)	Number of Autonomous Bodies	Delays in submission of SARs in Legislature (in Years)	Number of Autonomous Bodies
0 - 1	17	0 - 1	4
1 - 6	-	1 - 2	3
6 - 12	8	2 - 3	7
12 - 18	-	3 - 4	3
18 - 24	5	4 - 5	4
24 & above	18	5 & above	-
Total	48		21

Source: Records of the autonomous bodies

None of the 48 autonomous bodies (vide **Appendix 3.5 and 3.6**) had submitted accounts for the year 2013-14, while only 15 have submitted accounts up to 2012-13. Moreover, nine District Legal Services Authorities did not submit accounts since inception (1997-98)⁶. The State Government also failed to lay the Reports in respect of 21 Bodies/Authorities before the State Legislature as detailed in **Appendix 3.5**.

3.4 Departmental Commercial Undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare *pro forma* accounts in the prescribed format annually showing the working results of financial operations, so that the Government can assess the efficiency and economy of their working. The finalised accounts of departmentally managed commercial and quasi-commercial undertakings reflect their overall financial health and efficiency in conducting their business. In the absence of timely accounts, the investment of the Government remains outside the scrutiny of the Audit/State Legislature. Consequently, corrective measures, if any required, for ensuring accountability and improving efficiency cannot be taken in time. Besides, the delay may also render the system susceptible to risk of fraud and leakage of public money.

The Heads of departments in the Government are to ensure that the undertakings prepare such accounts and submit the same to Accountant General for audit within a specified time frame.

As of June 2014, out of 19 such undertakings; five⁷ had not prepared their accounts since their inception between 1951 and 1983, one⁸ had finalized their accounts upto 2012-13 while the accounts of remaining 13 units were in arrears ranging

⁶ DLSA Purba Medinipur did not submit accounts since inception i.e. 2004-05

⁷ 1. Silk Reeling Scheme; 2. Government Sales Emporia in Kolkata & Howrah; 3. Central Lock Factory, Howrah; 4. Training cum Production Centre, Mechanical Toys, Hooghly and 5. Industrial Estate, Maniktala, Kolkata

⁸ Greater Kolkata Milk Supply Scheme

from one to 23 years. Failure of the Heads of Departments and the management of undertakings in timely preparation of *pro forma* accounts had been repeatedly commented upon in the previous Audit Reports of the State. Principal Accountant General had also been periodically reminding the Principal Secretary (Finance) and the Secretaries of the concerned departments in this matter.

The department-wise position of arrears in preparation of *pro forma* accounts and investment made by the Government therein are given in *Appendix 3.7*. As per latest accounts received from 14 undertakings, ₹ 2968.80 crore was invested by the State Government in these units. Eleven undertakings had incurred continuous losses aggregating to ₹ 2253.50 crore while the remaining three, viz., Central Engineering Organisation, Howrah, Kanchrapara Area Development Authority and Scheme for Public Distribution System of Food Grains⁹ reflected accumulated profit of ₹ 259.00 crore.

3.5 Misappropriations, losses, defalcations, etc.

As per Rule 39 of the WBFR, any loss of public money, departmental revenue of receipts, stores or other property, caused by defalcation or otherwise, should be immediately reported to the Accountant General. On the other hand, if the irregularity is detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned.

As of March 2014, there were 665 cases¹⁰ of misappropriation, defalcation, etc. involving Government money amounting to ₹ 11.09 crore on which final action was pending. The department-wise break up of pending cases and age wise analysis is given in *Appendix 3.8* and nature of these cases is given in *Appendix 3.9*. The age-profile of the pending cases and the number of cases pending in each category - theft and misappropriation/loss as emerged from these appendices are summarised in *Table 3.4*.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

Age-Profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in lakh)	Nature/characteristics of the cases	Number of cases	Amount involved (₹ in lakh)
0 - 5	56	693.71	Theft	46	45.03
5 - 10	25	50.64			
10 - 15	60	156.79	Misappropriation/Loss of material	619	1064.36
15 - 20	34	61.48			
20 - 25	44	77.72			
25 & above	446	69.05	Total	665	1109.39
			Cases of losses written off during the year	-	-
Total	665	1109.39	Total Pending cases	665	1109.39

Source: Departmental figures

⁹ Subsidy received from Govt. was shown as profit in its account

¹⁰ Excluding cases included in the Civil Audit Reports as separate audit paragraphs, progress of which are monitored separately.

3.6 Non-reconciliation of departmental figures

3.6.1 Un-reconciled receipts / expenditure

To enable Controlling Officers (COs) of departments to exercise effective control over expenditure to keep it within budget grants and to ensure accuracy of their accounts, Financial Rules (Rule 385 of WBFR) stipulate that expenditure recorded in their books be reconciled every month during the financial year with that recorded in the books of the Principal Accountant General (A&E).

Out of 185¹¹ COs, 94 COs (51 per cent) did not reconcile their departmental figures for the year 2013-14, whereas 21 COs (11 per cent) partly reconciled their figures. As a result, ₹ 66053.41 crore (53.34 per cent of total receipts) and ₹ 40762.87 crore (30.99 per cent of total expenditure), only were reconciled by the State Government.

Such laxity on the part of the department can potentially affect the quality of accounts.

3.6.2 Pendency in submission of Detailed Contingent Bills against Abstract Contingent Bills

Administrative departments issue sanction orders with the concurrence of Finance department, authorising different DDOs to draw advances on Abstract Contingent (AC) bills. In terms of WBTR 2005, these AC bills are required to be adjusted within one month from the date of completion of the purpose for which the same were drawn and in no case beyond 60 days from the date of drawal of the respective AC bill unless otherwise permitted by the Administrative department with the concurrence of the Finance department. Further, every drawing officer has to certify in each abstract contingent bill that detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective Controlling Officers for countersignature and transmission to the Principal Accountant General (A&E).

However, in contravention of the said provisions of WBTR, ₹ 910.29 crore¹² drawn through 9900 AC bills up to 2013-14, remained unadjusted as of March 2014. The issue was regularly mentioned in the previous Audit Reports as well as in the Inspection Reports issued to the heads of the offices. Moreover, with a view to reduce the accumulation of AC bills, special inspection parties were sent by the Principal Accountant General (A&E) to the treasuries and video conference held by the Home Department with the SPs and DMs of all districts. The issue was also discussed during the annual meetings with Treasury Officers of all districts organised by the Director of Treasuries and Accounts. However, the outstanding amount increased to ₹ 910.29 crore as of March 2014 from ₹ 799.60 crore at the end of 2012-13.

The position of drawal of AC bills and submission of adjustment there against is as under:

¹¹ No information was provided by the State Government in this regard. (As culled out from the vouchers by O/o Pr. AG (A&E))

¹² Of the unadjusted amounts, pendency of the bills is as under: upto 2011-12: ₹ 384.58 crore, 2012-13: ₹ 158.72 crore and 2013-14: ₹ 366.99 crore.

Table 3.5: Position of drawal and adjustment of AC bills

(₹ in crore)

Year	Opening balance		AC Bills drawn		DC Bills received		Outstanding AC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
2009-10	8582	488.73	4054	276.94	4074	290.32	8562	475.35
2010-11	8562	475.35	3885	405.59	1133	65.65	11314	815.29
2011-12	11314	815.29	3928	403.33	3373	169.55	11869	1049.07
2012-13	11869	1049.07	3481	305.92	4488	555.39	10862	799.60
2013-14	10862	799.60	4163	484.53	5125	373.84	9900	910.29

Source: Compiled from the information received from various departments of the State Government.

As against 10862 bills outstanding as on 31 March 2013, only 3346 DC (Detailed Contingent) bills (31 per cent) were submitted during 2013-14. Out of 9900 outstanding bills, 7516 bills involving ₹ 543.30 crore were outstanding for more than one year. Non adjustment of AC bills for years together indicates dilution of the basic tenets of financial and accounting controls. Moreover, such long pendency of DC bills is fraught with the risk of misuse / misappropriation of Government funds.

Audit reviewed the procedure of adjustment of AC bills of two departments viz. Fire and Emergency Services (FES) Department and Sundarban Affairs (SA) Department during 2009-10 to 2013-14 and following lapses, deficiencies and irregularities were noticed in drawal of AC bills as well as in submission of DC bills:

- It was observed that an amount of ₹ 35.35 crore against 123 numbers of AC Bills was drawn by FES Department during the above mentioned period through West Bengal Fire and Emergency Services (WBFES) Directorate of which ₹ 20.96 crore for 21 AC bills remained unadjusted till date (August 2014). Out of the unadjusted bills, ₹ 3.12 crore pertained to eight AC bills drawn during 2009-10 to 2012-13.
- A total amount of ₹ 396.41¹³ lakh was drawn by West Bengal Fire & Emergency Services Directorate by three AC bills for modernisation of control room and fleet management system of West Bengal Fire & Emergency Services Directorate, however, failed to submit DC bills till date (July 2014) leaving them unadjusted even after lapse of periods ranging between two months to 14 months.
- WBFES drew an amount of ₹ 36.74 lakh in September 2013 in AC bill for procurement of 36 bikes from grants received under 13th FC. The automobile company supplied 35 bikes and the remaining one could not be supplied due to non-payment of balance amount ₹ 0.25 lakh over and above the

¹³ ₹ 139.92 lakh in March 2013; ₹ 132.15 lakh and ₹ 124.34 lakh in March 2014.

released amount. Department did not release the balance amount resulting in ₹ 36.74 lakh lying unadjusted till date (August 2014).

- An amount of ₹ 12 crore was drawn (October 2013) by the Directorate in AC bill for opening a Letter of Credit (LOC) account with Indian Overseas Bank¹⁴ for purchasing two Hydraulic Aerial Ladders under the aid of 13th FC. Directorate, however, in contravention of WBTR 2005 kept (November 2013) the entire amount in fixed deposit in the said bank. Reasons for non-utilising the same for the intended purpose were not forthcoming from the records while the AC bill remained unadjusted for seven months (till August 2014).
- An amount of ₹ 125.91 lakh was drawn (January 2014) by WBFES in AC bill for procurement of 20 chassis for converting them into mid-size water tenders under the assistance of 13th FC. WBFES did not receive chassis (till August 2014) even after payment to the automobile company resulting in non submission of DC bill as of August 2014.
- SA Department through Sundarban Development Board (SDB) drew ₹ 13.88 crore in 15 AC bills during 2011-12 to 2013-14 (details of 2009-10 to 2010-11 were not available) against which seven AC bills for ₹ 11.18 crore were outstanding as of August 2014. Out of unadjusted seven AC bills, two bills for ₹ 0.13 crore were drawn in 2012-13.

An amount of ₹ 10.91 crore was drawn (March 2014) by Sundarban Development Board in three AC bills for the programme of distribution of 33209 bi-cycles amongst the girl school students of Sundarban region. The programme was to be implemented by SDB and payment would be made by Sundarban Infrastructure Development Corporation Ltd. (SIDCL) under the guidance of SDB. Board, however, in violation of WBTR 2005, deposited the entire amount in the Savings Bank account of Sundarban Infrastructure Development Corporation Ltd. and the amount remained unutilised till date (August 2014).

Scrutiny of records of both the Departments revealed that DDOs did not submit quarterly statement of advances remaining unadjusted to the Controlling Officer, Finance Department and the Treasury Officer as stipulated in WBTR 2005. Lapses on the part of DDOs regarding proper checking of DC bills, maintenance of proper registers/records thereof were also noticed indicating non observance of extant treasury rules. Failures in abiding with the WBTR led to non reconciliation of records maintained by DDO and PAO which resulted in discrepancy of three AC Bills involving ₹ 14.56¹⁵ crore which though drawn as advance by WBFES Directorate were not reflected in the PAO records. All these instances represented departmental failure in exercising regulatory control over DDOs.

¹⁴ India Exchange Place Branch

¹⁵ ₹ 12.00 crore in October 2013; ₹ 1.32 crore and ₹ 1.24 crore in March 2014.

3.6.3 Personal Deposit Accounts

Funds transferred to Personal Deposit (PD) Accounts are booked as expenditure under the service heads from which the money was transferred.

In terms of Rule 6.09 of WBTR, PD Account or Personal Ledger Account (PLA) is created by debit to the Consolidated Fund of the State other than those created under any law or rule framed under any law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments. Such accounts shall be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State. As per WBTR, if there is any PD Account not operated for two consecutive years and if there is a reason to believe that the need for such accounts has ceased, the same shall be closed. Four types of PD Accounts pertaining to district treasury in respect of Land Acquisition Collectors, Rent Controllers, Jailors and DMs, however, are of permanent nature.

In contravention of the same, 60 PD accounts (₹ 3.38 crore) inoperative since 2008 in PAO Kolkata and 12 PD accounts (₹ 3.36 crore) inoperative in other treasuries¹⁶ were yet to be closed.

In West Bengal, the closing balance under 8443- 106 - PD Accounts at the end of 2013-14 stood at ₹ 3435.32 crore with an increase of ₹ 364.88 crore (12 per cent) over that of previous year. The balances as well as receipt and disbursement for the last three years are shown below:

Table 3.6: Amounts received and disbursed in PD accounts during the last three years

	Opening balance	Receipt	Disbursement	Closing balances
₹ in crore				
2011-12	2430.57	912.84	960.21	2383.20
2012-13	2383.20	2270.26	1583.02	3070.44
2013-14	3070.44	2660.94	2296.06	3435.32

Source: Finance Accounts

There were 148 PD accounts in operation in the State as of March 2014. During the year, two PD accounts were opened and two PD accounts were closed. During 2010-11, 2011-12, 2012-13 and 2013-14 amounts transferred to 8443-106-PD Accounts (PDA) by debit to Consolidated Fund stood at ₹ 655.94 crore, ₹ 552.59 crore, ₹ 1051.76 crore and ₹ 1219.30 crore respectively. Out of the amount transferred in 2013-14 (₹ 1219.30 crore), ₹ 348.19 crore (28.56 per cent) was transferred during March 2014 indicating rush of transfer of funds to that account at the fag end of the year. This may be viewed in the light that these amounts have been booked as final expenditure under service heads and hence expenditures subsequently incurred from the PD accounts would not be subject to the usual Treasury checks leaving scope for misuse.

¹⁶ Three in Alipur-I treasury, Two each in Berhampore-I & Purulia treasury and one each in Bankura, Barrackpore-I, Bidhanagar, Krishnanagar-I and Kurseong treasury were lying inoperative.

Test-check of PD Accounts maintained by 16 DDOs revealed the following irregularities:

- There were discrepancies in PDA Cash Books and corresponding Treasury Pass Books of seven DDOs due to non-reconciliation as required under WBTR (*Appendix 3.10*). It was noticed that closing cash book balance was understated in respect of three DDOs¹⁷ amounting to ₹ 11.47 crore and ₹ 2.01 crore was overstated in cash book balance of four DDOs¹⁸.
- PDAs of four DDOs¹⁹ having a balance of ₹ 51.41 lakh remained inoperative for five or more years without crediting the amount back to the consolidated fund as required under WBTR 2005.
- In seven DDOs²⁰, the PD accounts as of 31 March 2014 had a total balance of ₹ 452.17 crore. Further scrutiny of these balances revealed:
 - Two DDOs failed to utilise ₹ 8.14 crore received for development purposes starting from 2001-02 (*Appendix 3.11*) and the entire amount remained parked in PDAs as of March 2014.
 - Scheme funds amounting to ₹ 7.95 crore were retained in these PD accounts instead of refunding the same to Consolidated Fund of the State. It was also seen that scheme funds were being retained for a period ranging from two to 17 years.
 - Two DDOs retained (as of March 2014) ₹ 5.20 crore (DM, South 24 Paraganas: ₹ 5.01 crore and DM, Uttar Dinajpur: ₹ 0.19 crore) during the term of previous Assemblies under Bidhayak Elaka Unnayan Prakalpa (BEUP) in their respective PDAs contrary to BEUP guidelines requiring surrender of these funds to Government after dissolution of the Assembly.
 - DM, Birbhum kept an amount of ₹ 3.17 lakh (as of March 2014) in the shape of un-classified balance in his PDA since 2006. The purpose for receipt of fund was not known to the DDO, indicating absence of any justification for retention of the same.

Apart from the test checked DDOs, similar case of retention of schematic funds amounting to ₹ 1.04 crore was noticed in DM, Dakshin Dinajpur (₹ 0.96 crore) and DM, Coochbehar (₹ 0.08 crore) for a period ranging from two to seven years. Further, DM, Uttar Dinajpur and DM, Dakshin Dinajpur retained MDM funds of ₹ 4.18 lakh and ₹ 4.34 lakh respectively in their PDAs in lieu of their Savings

¹⁷ DM Hooghly: ₹ 2.63 crore, DM Malda: ₹ 8.75 crore and Rent Controller, Kolkata: ₹ 0.09 crore

¹⁸ DM North 24 Paraganas: ₹ 0.01 lakh, DM Uttar Dinajpur: ₹ 1.95 crore, DM Birbhum: ₹ 0.01 crore and DG & IG of Police, WB: ₹ 0.05 crore

¹⁹ Principal, Dr. AR Ahmed Dental College & Hospital (since 2003-04), Superintendent, Alipore Central Correctional Home (since 2003-04), Superintendent, Presidency Correctional Home (since 2007-08) & DG & IG of Police, WB (since 2003-04)

²⁰ DMs of South 24 Pgs: ₹ 130.66 crore, North 24 Pgs: ₹ 54.08 crore, Birbhum: ₹ 34.73 crore, Hooghly: ₹ 35.25 crore, Bankura: ₹ 47.06 crore, Uttar Dinajpur: ₹ 67.34 crore and Purulia: ₹ 83.05 crore

Bank Accounts ignoring Government notification (September 2008) to the contrary resulting in loss of interest of ₹ 1.62 lakh²¹ which could have been utilised in the scheme itself.

Retention of funds in PDAs not only led to expenditure booked under the service heads being inflated without actual outgo, but also resulted in dilution of treasury control over actual expenditure. Besides funds meant for various developmental works remained parked in the PDAs thereby hampering the progress of works.

3.6.4 Bookings under Minor Head 800: Other Receipts and 800: Other Expenditure

With increasing range and diversification of Government activities and programmes, existing Minor heads often fall short in accommodating all transactions under some projects. In case of non-availability of accurate classification, the residuary Minor head 800: Other Expenditure or 800: Other Receipts, is used to book transactions in the Accounts.

During 2013-14, ₹ 4865.32 crore under 77 Major Heads of Account (representing functions of the Government) was classified under the Minor Head "800-Other Expenditure" in the accounts and this amount constituted 4.93 *per cent* of the total expenditure ₹ 98724.21 crore recorded under the respective Major Heads. Expenditure on major Schemes such as New Incentive Scheme for encouraging the setting up of New Industrial Units, Grants to CMC/HMC for adjustment of Energy Bills of CESC, Backward Region Grant Fund (Central Share), Grants to WBSEDCL for "Sabar Ghare Alo" under BRGF, Contribution Programme for Roads and Bridges under Central Road Fund, etc, were booked under "800-Other Expenditure".

Similarly, ₹ 7396.23 crore under 53 Major Heads of Account, constituting 10.15 *per cent* of total recorded receipts ₹ 72881.79 crore under the respective Major Heads, was classified under "800-Other Receipts" in the accounts. Receipts under major schemes such as Miscellaneous receipts not connected with Government Estates, Post-Matric Scholarship to Scheduled Caste Students, Grants-in-aid from consumer Welfare fund for running existing consumer clubs in the school of West Bengal in Phase-I, Special Central Assistance to Scheduled Caste Sub-Plan, etc. booked under "800-Other Receipts" were not depicted distinctly.

High incidence of transactions under minor head '800' is fraught with the risk of affecting the transparency of the accounts.

²¹ DM, Uttar Dinajpur: ₹ 0.80 lakh and DM, Dakshin Dinajpur: ₹ 0.82 lakh

3.6.5 Analysis of balances of Suspense and Remittance

Accounts of the Government are kept on cash basis. Certain transactions of receipts and payments, which cannot immediately be taken to a final head of receipt or expenditure owing to lack of information as to their nature or any other reasons, may be held temporarily under Suspense heads. Suspense heads are intermediary/ adjusting in nature and accumulation of balances under the heads distort financial reporting and do not represent the receipts/expenditure in Consolidated Fund accurately. Clearance of Suspense and Remittance balance depends on the details furnished by the Government Departments/ Works and Forest Divisions/ Central Ministries/PAOs/RBI, etc.

In West Bengal, net Debit balances under 8658 - Suspense Accounts decreased from ₹ 1547.28 crore in 2012-13 to ₹ 586.68 crore in 2013-14. However, under 8782-Cash Remittances and Adjustments, etc., there was an increase in credit balance from ₹ 710.66 crore during the previous year to ₹ 1104.97 crore in the current year.

Further, significant balances under Suspense and Remittance heads as of March 2014, which may impact the cash balances are shown in the **Table** below:

Table 3.7: Suspense and Remittance Balances that impact the cash balance

A Suspense Balance

(₹ in crore)

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2014		Impact of outstanding on cash balance
		Dr.	Cr.	
	8658 - Suspense Account-			
1	101-PAO Suspense Ministry of Transport and Highways	98.03	0.34	Cash balance will increase on settlement
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	18.94	0.86	
2	102-Suspense Account (Civil) Account with Defence	200.73	192.02	
	102-Suspense Account (Civil) Account with Railway ER	3.69	3.68	
3	123-A.I.S. Officer Group Insurance Scheme	3.02	2.54	
4	102-Suspense Account (Civil) Account with Railway SER	15.58	16.31	
5	109 - Reserve Bank Suspense-Headquarters	(-) 1.94	(-) 1.06	
6	129 - Material purchase settlement Suspense Account	0.02	67.59	

B Remittance Balances

(₹ in crore)

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2014		Impact of outstanding on cash balance
		Dr.	Cr.	
8782- Cash Remittances and adjustments between officers rendering account to the same Accounts Officer				
1	102 PW Remittances I - Remittances into Treasuries	12509.28	12437.21	Cash balance will increase on clearance
2	103 Forest Remittances I - Remittances into Treasuries	2020.09	1675.30	
3	102 PW Remittances II - PW Cheques	42944.69	44676.48	Cash balance will decrease on clearance
4	103 Forest Remittances II - Forest Cheques	3762.51	4100.22	

Source: Finance Accounts

The Suspense minor head "Reserve Bank Suspense, Central Accounts Office (8658-00-110-CAORB Suspense)" is operated in the books of the State Government regarding transactions in respect of Grants, Loans and Advances from Central Government as well as other transactions accounted through RBI, Central Accounts Section, Nagpur (RBI). Under this Suspense Head, the debit balance stood at ₹ 958.51 crore and the credit balance at ₹ 522.58 crore with the net balance being ₹ 435.93 crore (Debit) as on 31 March 2014.

3.7 Conclusion and Recommendations

Pendency in submission of annual accounts of autonomous bodies/ authorities coupled with delay in placement of Separate Audit Reports in the State Legislative Assembly diluted the financial control exercised by the State Government. There were considerable delays in finalising proforma accounts of departmentally managed commercial undertakings indicating laxity in the accountability mechanism in respect of public funds invested in those undertakings.

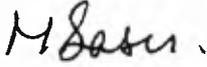
Accumulation of unadjusted AC bills and the trend of parking of developmental funds in PD Accounts were also major areas of concern, as substantial amounts were drawn from treasury or transferred out of the Consolidated Fund of the State without proper treasury checks. Some departments were slack in reconciling the expenditure / receipt figures with those recorded in the books of the Principal Accountant General (A&E).

Recommendations:

The Government may consider institutionalising:

- *a proper mechanism to monitor timely submission of Utilisation Certificates by the grantee and accounts by Urban Local Bodies/Panchayati Raj Institutions and Autonomous Bodies;*
- *a task force for time bound clearance of all non adjusted Abstract Contingent bills and to monitor all Personal Deposit Accounts to detect unnecessary parking of funds.*

Kolkata
The **17 FEB 2015**


(MADHUMITA BASU)
Principal Accountant General
(General and Social Sector Audit)
West Bengal

Countersigned

New Delhi
The **25 FEB 2015**


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

APPENDIX

1.1

(Refer State Profile, Page 1)

A brief profile of West Bengal

A General Data

S.No.	Particulars		Figures
1	Area		88,752 Sq. km.
2	Population		
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq.km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,029 person per Sq.km.
4	*Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		19.98 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80per cent)	68.64 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 74.04per cent)	77.08 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 40 per 1000 live births)		31
7	Life Expectancy at birth*** (All India Average = 65.8 years)		69 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.29)	0.24
	b.	Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2013-14 at current price		₹700117crore
10	Per capita GSDP CAGR (2004-05 to 2013-14)	West Bengal	13.31per cent
		General Category States	14.88per cent
11	GSDP CAGR (2004-05 to 2013-14)	West Bengal	14.40per cent
		General Category States*****	15.49 per cent
12	Population Growth (2004-05 to 2013-14)	West Bengal	9.67 per cent
		General Category States	12.94 per cent

B Financial Data

Particulars		2004-05 to 2012-13		2004-05 to 2013-14
CAGR		General Category States	West Bengal	West Bengal
		(In per cent)		
a.	of Revenue Receipts	16.93	16.65	15.50
b.	of Own Tax Revenue	16.42	16.12	15.33
c.	of Non Tax Revenue	12.49	4.53	4.63
d.	of Total Expenditure	15.37	13.74	13.69
e.	of Capital Expenditure	17.01	12.02	15.91
f.	of Revenue Expenditure on Education	17.44	16.59	15.42
g.	of Revenue Expenditure on Health	16.50	14.19	13.65
h.	of Salary and Wages	14.73	14.19	12.94
i.	of Pension	18.34	16.13	14.89

* Source of General data: BPL (Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology), **SRS Bulletin September 2014, *** Economic Survey-2013-14, GoI, ****Gini-coefficient (Planning Commission data for 2009-10), *****Excluding three General Category States i.e. Delhi, Goa and Puducherry. Financial data is based on Finance Accounts of the States Government. Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

APPENDIX

1.2

(Refer Paragraph 1.1, Page 1)

Structure and Form of Government Accounts

PART A : Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund : Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account : Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART B : Layout of Finance Accounts

Statement No.	Volume 1
1	Presents Statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts (Consolidated Fund)
4	Contains Statement of Expenditure (Consolidated Fund)
	A Expenditure by Function
	B Expenditure by Nature
	Volume 2
	PART I
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt

7	Gives Statement of Loans and Advances given by the Government. i) Loanee Group-wise Loans and Advances ii) Sector-wise Loans and Advances iii) Repayments in arrears from loanee group
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government A Sector-wise disclosures for each class for guarantees B Class-wise details for guarantees C Sector-wise details for each class for guarantees
10	Indicates Statement of Voted and Charged Expenditure
PART II	
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Provides detailed Statement of Revenue Expenditure by Minor Heads
13	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
14	Shows Detailed Statement of Investments of the Government Section 1 : Comparative summary of Government Investments, etc. Section 2 : Details of Investments upto 2013-14 Section 3 : Major and Minor Head wise details of Investments during the year
15	Depicts Detailed Statement on Borrowings and other Liabilities (a) Statement of Public Debt and Other Obligations (b) Maturity Profile (i) Maturity Profile of Internal Debt payable in Domestic Currency (ii) Maturity Profile of Loans and Advances from the Central Government (c) Interest rate Profile of Outstanding Loans (i) Internal Debt of the State Government (ii) Loans from the Central Government
16	Gives detailed Statement of Loans and Advances given by the Government Section 1:Major and Minor Head wise details of Loans and Advances Section 2:Repayments in arrears from other Loanee Entities
17	Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Provides detailed Statement on Contingency Fund and other Public Account transactions
19	Gives detailed Statement on Investments of earmarked balances

APPENDIX

1.3

(Refer Paragraph 1.1, Page 1)

Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Twelfth/Thirteenth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act. The Fiscal Responsibility and Budget Management Act has been enacted in July 2010. Normative projections made by the TFC as well as the projections in the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the year. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter / GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$[\text{Interest payment} / \{(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2\}] * 100$
Interest spread	GSDP growth - Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$[\text{Interest Received} / \{(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2\}] * 100$
Revenue Deficit	Revenue Receipt - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit - Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 - Appropriation for reduction of Avoidance of debt

APPENDIX

1.4

(Refer Paragraph 1.1.1 Page 2)

Part A : Abstract of Receipts and Disbursements for the year 2013-14

Receipt				Disbursements						
2012-2013		2013-14	2012-2013	2013-2014						
(₹ i n c r o r e)							Non-Plan	Plan	Total	
Section A : Revenue										
68295.75	Revenue Receipts		72881.79	82110.88	I Revenue Expenditure	70999.41	20797.87	91797.28	91797.28	
				35325.09	General Services	40670.93	162.95	40833.88		
32808.49	- Tax revenue	35830.56		34211.54	Social Services	23622.07	14639.77	38261.84		
				16988.90	- Education, Sports, Arts and Culture	13948.40	4148.64	18097.04		
1918.15	- Non-tax revenue	2022.72		3908.86	- Health and Family Welfare	3180.35	1096.07	4276.42		
				4755.85	- Water Supply, Sanitation, Housing and Urban Development	2263.42	3133.98	5397.40		
21226.27	- State's share of Union taxes and duties	23175.02		73.82	- Information and Broadcasting	62.64	4.95	67.59		
				828.73	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	199.06	629.23	828.29		
4031.50	- Non-Plan grants	3790.06		193.08	- Labour and Labour Welfare	126.98	13.46	140.44		
				7162.40	- Social Welfare and Nutrition	3594.47	5469.09	9063.56		
5004.47	- Grants for State Plan Scheme	4149.11		299.90	- Others	246.75	144.35	391.10		
				12042.97	Economic Services	6129.54	5953.86	12083.40		
3306.87	- Grants for Central and Centrally sponsored Plan Schemes	3914.32		2148.80	- Agriculture and Allied Activities	1352.43	678.82	2031.25		
				4074.42	- Rural Development	1574.08	2669.47	4243.55		
				1098.92	- Special Areas Programmes	511.37	809.68	1321.05		
				871.33	- Irrigation and Flood Control	888.97	98.00	986.97		
				1864.92	- Energy	340.77	689.68	1030.45		
				696.98	- Industry and Minerals	155.60	595.18	750.78		
				1043.65	- Transport	1152.02	289.56	1441.58		
				30.44	- Science, Technology and Environment	0.39	29.41	29.80		
				213.51	- General Economic Services	153.91	94.06	247.97		
				531.28	Grants-in-aid and Contributions	576.87	41.29	618.16		
13815.13	II -Revenue deficit carried over to Section B		18915.49							
82110.88	Total		91797.28	82110.88	Total	70999.41	20797.87	91797.28	91797.28	

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2014

Receipt			Disbursements			
2012-2013		2013-2014	2012-2013	2013-2014		
(₹ i n c r o r e)						
				Non-Plan	Plan	Total
Section B Capital						
8423.38	III Opening Cash Balance including Permanent Advances and Cash Balance Investment	11517.95	-	III	Opening Overdraft from RBI	-
Nil	IV Miscellaneous Capital receipts	Nil	4547.30	IV	Capital Outlay	6926.94
			162.48		General Services	307.44
			1515.19		Social Services	2700.27
			308.07		- Education, Sports, Arts And Culture	616.69
			118.01		- Health and Family Welfare	572.52
			831.99		- Water Supply, Sanitation, Housing and Urban Development	1137.62
			7.02		- Information and Broadcasting	22.72
			85.40		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	82.27
			127.45		- Social Welfare and Nutrition	201.40
			37.25		- Other Social Services	67.05
			2869.63		Economic Services	3919.23
			182.97		- Agriculture and Allied Activities	491.40
			1.01		- Rural Development	0.50
			314.71		- Special Areas Programmes	334.95
			638.08		- Irrigation and Flood Control	721.88
			114.00		- Energy	692.00
			110.85		- Industry and Minerals	114.27
			1400.31		- Transport	1514.88
			-		- Science Technology and Environment	-
			107.70		- General Economic Services	49.35
279.83	V Recoveries of Loans and Advances	1157.83	1064.03	V	Loans and Advances disbursed	663.31
258.03	- From Power Projects	1067.48	16.18		- For Power Projects	250.72
14.67	- From Government Servants	11.15	2.66		- To Government Servants	1.42
7.13	- From others	79.20	1045.19		- To Others	411.17

Receipt				Disbursements					
2012-2013			2013-2014	2012-2013				2013-2014	
(₹ i n)				c e r o r e)					
						Non-Plan	Plan	Total	
				13815.13	VI Revenue deficit brought down			18915.49	18915.49
28290.90	VII Public debt receipts		30932.14	10141.36	VII Repayment of Public Debt			12801.85	12801.85
26801.58	- Internal debt other than Ways and Means Advances and Overdraft	30203.12		9509.39	- Internal debt other than Ways and Means Advances and Overdraft			12131.62	
-	- Ways and Means Advances	-		-	- Ways and Means Advances			-	
1489.32	- Loans and Advances from Central Government	729.02		631.97	- Repayment of Loans and Advances to Central Government			670.23	
0.53	VIII Amount transferred to Contingency Fund		-	-	VIII Expenditure from Contingency Fund			0.13	0.13
105827.12	IX Public Account receipts		116178.85	101735.99	IX Public Account disbursements			108201.49	108201.49
2927.35	- Small Savings and Provident Funds	3138.02		1981.89	- Small Savings and Provident Funds			2297.01	
1108.69	- Reserve Funds	2280.71		576.32	- Reserve Funds			1092.25	
55934.00	- Suspense and Miscellaneous	60795.09		56493.03	- Suspense and Miscellaneous			57866.65	
7422.43	- Remittances	9085.87		7194.16	- Remittances			8693.30	
38434.65	- Deposits and Advances	40879.16		35490.59	- Deposits and Advances			38252.28	
				Nil	- Miscellaneous Government Account			Nil	
Nil	X Closing Overdraft from Reserve Bank of India		Nil	11517.95	X Cash balance at end			12277.56	12277.56
				0.42	- Cash in Treasuries and Local Remittances			0.26	
				404.90	- Deposits with Reserve Bank			(-) 23.01	
				36.02	- Departmental Cash Balance including Permanent Advances			20.97	
				6612.34	- Investment in earmarked funds			7181.11	
				4464.27	- Cash Balance Investment			5098.23	
142821.76	Total		159786.77	142821.76	Total				159786.77

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX

1.4 (Continued)

(Refer Paragraph 1.9.1, Page 29)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2014

As on 31.03.2013 (₹in crore)	Liabilities		As on 31.03.2014 (₹in crore)
189762.67	Internal Debt		207834.17
105965.06	Market Loans bearing interest	123064.08	
3.90	Market Loans not bearing interest	3.74	
6.17	Loans from Life Insurance Corporation of India	3.13	
6071.34	Loans from other Institutions	5895.85	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
77716.20	Special securities issued to NSS fund of GOI	78867.37	
13084.86	Loans and Advances from Central Government		13143.64
4.83	Pre 1984-85 Loans	4.83	
2141.03	Non-Plan Loans	2052.04	
10939.06	Loans for State Plan Schemes	11086.83	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
20.00	Contingency Fund		19.87
9901.59	Small Savings, Provident Funds, Etc.		10742.60
16359.54	Deposits		18986.38
1792.34	Suspense and Miscellaneous Balances		4720.80
7282.44	Reserve Funds		8470.89
701.02	Remittance Balances		1093.59
238904.46	TOTAL		265011.94
	Assets		
38487.45	Gross Capital Outlay on Fixed Assets		45414.40
11520.98	Investments in shares of Companies, Corporations, etc.	12357.60	
26966.47	Other Capital Outlay	33056.80	
15136.08	Loans and Advances		14641.55
8355.09	Loans for Power Projects	7538.33	
6748.86	Other Development Loans	7080.82	
32.13	Loans to Government servants and Miscellaneous loans	22.40	
6612.34	Reserve Fund Investments		7181.11
30.01	Advances		29.97
	Suspense and Miscellaneous Balances		
4905.61	Cash		5096.45
0.42	Cash in Treasuries and Loan Remittances	0.26	
404.90	Deposits with Reserve Bank	(-) 23.01	
36.02	Departmental Cash Balance including Permanent Advances	20.97	
4464.27	Cash Balance Investments	5098.23	
173732.97	Deficit on Government Account		192648.46
13815.13	(i) add Revenue Deficit of the current year	18915.49	
-	(ii) Miscellaneous Deficit	-	
159917.84	Accumulated deficit at the beginning of the year	173732.97	
238904.46	TOTAL		265011.94

Source: Finance Accounts,* Difference of 0.01 with Finance Accounts is due to rounding; Explanatory Notes for Appendices 1.3 and 1.4:

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX

1.5

(Refer Paragraph 1.1.2 Page 3)

Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010

Fiscal policy statement to be laid before West Bengal Legislative Assembly

(1) The State Government shall lay in every financial year before the West Bengal Legislative Assembly along with the budget, a medium term fiscal policy statement and a fiscal policy strategy statement.

(2) The medium term fiscal policy statement shall set forth in such form as may be prescribed, the fiscal management objectives of the State Government and three years' rolling targets for fiscal indicators with specification of underlying assumptions.

(3) In particular and without prejudice to the provisions contained in sub section (2), the medium term fiscal policy statement shall include assessment of sustainability relating to -

- (a) the balance between revenue receipts and revenue expenditure;
- (b) use of capital receipts including open market borrowing for generating productive assets.

(4) The Fiscal Policy Strategy statement shall be in such form as may be prescribed and shall, *inter alia*, contain -

- (a) policies of State Government for the ensuing financial year relating to taxation, expenditure;
- (b) borrowings and other liabilities, lending and investment and such other activities like underwriting and guarantees and activities of Public Sector Undertakings which have potential budgetary implications;
- (c) the strategic priorities of the State Government for the ensuing financial year in the fiscal area;
- (d) evaluation as to how current policies of the State Government are in conformity with the fiscal management principles as set out in section 4 and the objectives set out in medium term fiscal policy statement.

Fiscal management principles

(1) The State Government shall take appropriate measures to reduce the revenue deficit and build up an adequate revenue surplus by following such principles as may be prescribed.

- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall progressively reduce -
- (a) revenue deficit to nil within a period of five years, -
 - (i) with reducing revenue deficit up to 1.6 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April, 2011, and
 - (ii) with reducing revenue deficit to zero during the financial year ending on the 31st day of March, 2015, and
 - (iii) build up surplus amount of revenue and utilise such amount for discharging liabilities in excess of assets;
 - (b) fiscal deficit to 3 *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four years, -
 - (i) with reducing fiscal deficit upto 3.5 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April 2011, and
 - (ii) with reducing fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) during the financial year ending on the 31st Day of March 2011;

Provided that the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the *Official Gazette*, specify.

Provided further that every order made under the first proviso, shall be laid, as soon as may be after it is made, before the West Bengal Legislative Assembly.

Measure for fiscal transparency

- (1) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations and minimize as far as practicable in public interest official secrecy in the preparation of budget:

Provided that the State Government shall have the power to reserve any such information which would adversely affect the interest of the State Exchequer.

- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of budget, disclose in such manner as may be prescribed, -
- (a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;
 - (b) as far as practicable, all outstanding contractual liabilities, revenue demand raised, but not realised, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

Extracts from the WBFRBM (Amendment) Act, 2011

State Government shall progressively reduce -

(a) debt stock to 34.3 *per cent* of the Gross State Domestic Product (GSDP) within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below :-

Year	Maximum debt stock as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	40.6
2011-12	39.1
2012-13	37.7
2013-14	35.9
2014-15	34.3

(b) revenue deficit to nil within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below:

Year	Maximum revenue deficit as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	3.6
2011-12	1.6
2012-13	1.1
2013-14	0.5
2014-15	0.0

(c) fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) within a period of four years commencing from the year 2010-11, in the manner as mentioned below:

Year	Maximum fiscal deficit as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	3.5
2011-12	3.5
2012-13	3.5
2013-14	3.0
2014-15	3.0

Provided that the debt stock, the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the Official Gazette, specify:

Provided further that every order made under the first proviso, shall be laid, as soon as may be after it is made, before the West Bengal Legislative Assembly.

APPENDIX

1.6

(Refer Paragraph 1.1.3 Page 4)

Actuals vis-a-vis Budget Estimates 2013-14

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
Revenue Receipts	88403	72882	-15521	-17.56
Tax Revenue	39784	35831	-3953	-9.94
Taxes on Sales, Trade etc	22784	21931	-853	-3.74
State Excise	3202	3018	-184	-5.75
Taxes on vehicles	1390	1351	-39	-2.81
Stamps and Registration fees	4500	4053	-447	-9.93
Taxes on goods and Passengers	1438	1000	-438	-30.46
Land Revenue	3943	2254	-1689	-42.84
Taxes and Duties on Electricity	1380	1213	-167	-12.10
Non Tax Revenue	1756	2023	267	15.21
Interest Receipts	478	986	508	106.28
Education, Sports, Art & Culture	25	63	38	152.00
Revenue Expenditure	91892	91797	-95	-0.10
Pension and Other Retirement Benefits	10487	11638	1151	10.98
Police	3827	3939	112	2.93
Education, Sports, Art & Culture	19372	18097	-1275	-6.58
Health and Family Welfare	4498	4276	-222	-4.94
Water Supply, Sanitation and Urban Development	6147	5397	-750	-12.20
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	940	828	-112	-11.91
Social Welfare and Nutrition	8092	9064	972	12.01
Agriculture and allied activities	3082	2031	-1051	-34.10
Rural Development	4413	4244	-169	-3.83
Irrigation and Flood Control	1297	987	-310	-23.90
Transport	1248	1442	194	15.54
Interest Payments	19492	20757	1265	6.49
Energy	1214	1030	-184	-15.16
Capital Outlay	9319	6927	-2392	-25.67
Education, Sports, Art & Culture	647	617	-30	-4.64
Health and Family Welfare	602	573	-29	-4.82
Agriculture and Allied activities	623	491	-132	-21.19
Irrigation and Flood Control	2522	722	-1800	-71.37
Revenue Surplus(+)/Deficit(-)	-3488	-18915	-15427	442.29
Fiscal deficit (-)	-13414	-25347	-11933	88.96
Primary Surplus(+)/Deficit(-)	6078	-4590	-10668	-175.52

Source: Finance Accounts and Budget Publication

APPENDIX

1.7

(Refer Paragraph 1.3 & 1.9.2
Page 7 & 29)

Time series data on the State Government finances

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
	(₹ in Crore)				
Part A. Receipts					
1. Revenue Receipts	36922	47264	58755	68296	72882
(i) Tax Revenue	16900(46)	21129(45)	24938(42)	32809 (48)	35831(49)
Taxes on Agricultural Income	9	16	11	12	18
Taxes on Sales, Trade, etc.	10510(62)	13276(63)	15888(64)	18555 (57)	21931(61)
State Excise	1444(9)	1783(8)	2117(8)	2621(8)	3018(9)
Taxes on Vehicles	774(5)	936(4)	1007(4)	1222(4)	1351(4)
Stamps and Registration fees	1814(11)	2265(11)	2732(11)	4357(13)	4053(11)
Land Revenue	929(5)	1254(6)	1872(8)	2024(6)	2254(6)
Other taxes	1420(8)	1599(8)	1311(5)	4018(12)	3206(9)
(ii) Non Tax Revenue	2438(7)	2380(5)	1340(2)	1918(3)	2023(3)
(iii) State's share of Union taxes and duties	11648(31)	15955(34)	18588(32)	21226(31)	23175(32)
(iv) Grants in aid from GOI	5936(16)	7800(16)	13889(24)	12343(18)	11853(16)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	36922	47264	58755	68296	72882
4. Recoveries of Loans and Advances	387	372	78	280	1158
5. Public Debt Receipts	28508	24800	26555	28291	30932
Internal Debt (excluding Ways and Means Advances and Overdrafts)	28208	23898	26112	26802	30203
Net transactions under Ways and Means Advances and Overdrafts	-	606	-	-	-
Loans and Advances from Government of India ²	300	296	443	1489	729
6. Total receipts in the Consolidated Fund (3+4+5)	65817	72436	85388	96867	104972
7. Contingency Fund Receipts	1	3	-³	1	-⁴
8. Public Account receipts	69055	76696	94384	105827	116179
9. Total receipts of the State (6+7+8)	134873	149135	179772	202695	221151
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	58500 (94)	64538(96)	73326(96)	82111(94)	91797(92)
Plan	9970(17)	12047(19)	14129(19)	17675(22)	20798(23)
Non-Plan	48530(83)	52491(81)	59197(81)	64436(78)	70999(77)
General Services (including Interests Payments)	26357(45)	28680(44)	32289(44)	35325(43)	40834(44)
Social Services	23996(41)	27343(42)	31564(43)	34212(42)	38262(42)
Economic Services	7742(13)	8091(13)	8969(12)	12043(15)	12083(13)
Grants-in-aid and Contribution	405(1)	424(1)	504(1)	531(-)	618(1)
11. Capital Expenditure	3011 (5)	2226(3)	2764(4)	4547(5)	6927(7)
Plan	2883(96)	2232(100)	2764(100)	4546(100)	6882(99)
Non-Plan	128(4)	(-) ⁶	-	1	45(1)
General Services	157(5)	107(5)	122(4)	162(4)	308(4)
Social Services	890(30)	476(21)	793(29)	1515(33)	2700(39)
Economic Services	1964(65)	1643(74)	1849(67)	2870(63)	3919(57)
12. Disbursement of Loans and Advances	752	408	448	1064	663
13. Total (10+11+12)	62263	67172	76538	87722	99387
14. Repayments of Public Debt	7672	6846	9299	10141	12802
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6364	6302	8160	9509	12132
Net transactions under Ways and Means Advances and Overdrafts	-	-	606	-	-
Loans and Advances from Government of India	1308	544	533	632	670
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	69935	74018	85837	97863	112189
17. Contingency Fund disbursements	3	-	1	-	-
18. Public Account disbursements	65057	74228	91187	101736	108201
19. Total disbursement by the state (16+17+18)	134995	148246	177025	199599	220390
Part C Deficits					
20. Revenue Deficit (1-10)	- 21578	-17274	- 14571	-13815	-18915
21 Fiscal Deficit (3+4-13)	- 24954	-19536	- 17705	-19146	-25347

²Includes Ways and Means Advances from GOI

³0.03 Crore

⁴0.13Crore

Note : Figures in brackets represent percentage (rounded)

Report on State Finances for the year ended 31 March 2014

22. Primary Deficit (21-23)/Surplus	- 11649	-5719	- 1809	-1575	-4590
Part D Other data					
23. Interest Payments (included in revenue exp.)	13305	13817	15896	17571	20757
24. Arrears of Revenue	107 [#]	103 [#]	NA	NA	NA
25. Financial Assistance to local bodies etc.	19591	23656	26768	28133	33166
26. Ways and Means Advances/Overdraft availed (days)	95	194	186	143	164
27. Interest on WMA/Overdraft	13	28	37	19	19
28. Gross State Domestic Product (GSDP)	398880	460959	528316	612701	700117
29. Outstanding Fiscal Liabilities (year end)	167682	187387	207702	229779	251997
30. Outstanding guarantees (year end)	10355	11943	10192	8821	4550
31. Maximum amount guaranteed	20298	19860	20106	18981	14818
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁵	1646	3493	4601	2006	2293
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.042	0.046	0.047	0.054	0.051
35. Own Non-Tax Revenue/GSDP	0.006	0.005	0.003	0.003	0.003
36. Central Transfers/GSDP	0.029	0.035	0.035	0.035	0.033
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	15.61	14.57	14.49	14.32	14.20
38. Total Revenue Expenditure/Receipts (in per cent)	158.44	136.55	124.80	120.23	125.95
39. Revenue expenditure/Total Expenditure (in per cent)	93.96	96.08	95.80	93.60	92.36
40. Expenditure on Social Service/Total Expenditure (in per cent)	39.97	41.41	42.28	40.85	41.28
41. Expenditure on Economic Services / Total Expenditure (in per cent)	15.59	14.49	14.13	18.09	16.70
42. Capital Expenditure/Total Outlay (in per cent)	4.84	3.31	3.61	5.18	6.97
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	4.58	3.15	3.45	5.00	6.66
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-5.41	-3.75	-2.76	-2.25	-2.70
45. Fiscal Deficit/GSDP (in per cent)	-6.26	-4.24	-3.35	-3.12	-3.62
46. Primary Deficit (Surplus)/GSDP (in per cent)	-2.92	-1.24	-0.34	-0.26	-0.66
47. Revenue Deficit/Fiscal Deficit (in per cent)	86.47	88.42	82.30	72.16	74.62
48. Primary Revenue Balance/GSDP	-0.021	-0.007	0.003	0.006	0.003
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	42.04	40.65	39.31	37.50	35.99
50. Fiscal Liabilities/RR (in per cent)	454.15	396.47	353.51	336.45	345.76
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	12729/ (-) 11649	13812/ (-) 5719	12979/ (-) 1809	17368/ (-) 1575	13610/ (-) 4590
52. Debt Redemption (Principal +interest)/Total Debt Receipts	0.85	0.92	0.95	0.95	0.98
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	-	0.01	0.01	0.01	0.07
54. Balance from Current Revenue (₹ in crore)	(-) 15416	(-) 9791	(-) 10794	(-) 4401	(-) 6080
55. Financial assets/Liabilities	0.27	0.26	0.26	0.27	0.27

Source: Finance Accounts

Figures in brackets represent percentages (rounded) to total of each sub-heading

GSDP figures furnished by Ministry of Statistics and Programme Implementation (as on 01 August 2014) have been adopted.

⁵ Represents progressive amount blocked in incomplete projects (which cost more than ₹ 1 crore and above) at the end of the year.

[#] Incomplete figure, as all the departments did not submit information.

APPENDIX 1.8

(Refer Paragraph 1.3.4
Page 13)

Failure of GoWB to avail 13th FC Grant by GoI during 2011-14

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation for the period 2011-14	Fund received from GoI upto 2013-14
Panchayat& Rural Development Department (P&RD)	General Basic Grant for PRIs	1976.02	1419.00
	General Performance Grant for PRIs	935.24	400.57
	Special Area Basic Grant	6.40	4.80
	Special Area Performance Grants	4.00	-
	PRI Grant received from forfeited performance grant of non performing state	-	174.55
	PRI Special Area Grant received from forfeited performance grant of non performing state	-	0.73
Municipal Affairs Department (MAD)	Gen Basic Grant for ULBs	770.28	440.89
	Gen Performance Grant for ULBs	364.56	85.00
	ULB Grant received from forfeited performance grant of non performing state	-	52.90
Irrigation & Waterways/Water Resources Investigation & Development	Water Sector Management	222.00	74.00
Development & Planning	District Innovation Fund	19.00	9.50
	Improvement of Statistical Systems	15.20	3.80
Home (Political)	Incentive for issuing UIDs	166.72	20.84
Judicial Department	Improvement of Justice and Delivery	168.72	63.27
Total		4648.14	2749.85

Source: FC Report and Departmental figures

APPENDIX 1.9

(Refer Paragraph 1.3.4
Page 14)

Anal sis of reasons for short release of State Specific (13th FC) Grant by GoI during 2011-14

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation upto 2013-14	Fund received from GoI upto 2013-14	Short receipt	Reasons observed by Audit
Home (Police)	Training school for West Bengal Police	68.25	22.72	45.53	Partial utilization of initial installments.
	Training school for Kolkata Police	54.00	0	54.00	
	Construction of Police Housing	67.50	24.87	42.63	Approved by High Level Monitoring Committee in January 2014
Irrigation and Waterways	Embankments/Drainage in Sunderban	337.50	313.70	23.80	-
Fire & Emergency Services	Upgradation of Fire & Emergency Services	112.50	75.00	37.50	Partial utilization of fund owing to slow progress of work
Health & Family Welfare	Construction of health centres	225.00	150.04	74.96	Non-submission of UC for the year 2012-13
WCD & SW	Construction of Anganwadi Centres	225.00 ⁶	270.00	-	
Home (Political)	Road Infrastructure in Border Areas	112.50	60.87	51.63	Non-submission of physical progress report
Information and Cultural Affairs	Maintenance of historical monuments	75.00	14.50	60.50	Non-submission of UC in prescribed format and non-finalization of action plan
	Total	1277.25	931.70	345.55	

Source: FC Report and Departmental figures

⁶Total allocation upto 2014-15 is ₹ 300.00 crore

APPENDIX 1.10

(Refer Paragraph 1.8.3
Page 27)

Statement showing Government investment in Companies/Corporations with negative net-worth

(₹ in crore)

	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	2	3	4	5	6	7
A.	WORKING GOVERNMENT COMPANIES					
	AGRICULTURE AND ALLIED					
1	West Bengal Tea Development Corporation Limited	2012-13	2013-14	43.45	-225.91	-182.46
2	The State Fisheries Development Corporation Limited	2012-13	2013-14	2.70	-6.28	-3.58
3	West Bengal Fisheries Corporation Limited	2012-13	2013-14	2.00	-4.08	-2.08
4	Paschimbanga Agri Marketing Corporation Limited	2011-12	2013-14	Yet to be computed		
	Total			48.15	-236.27	-188.12
	FINANCING					
1	West Bengal Handicrafts Development Corporation Limited	2012-13	2013-14	21.80	-25.07	-3.27
	Total			21.80	-25.07	-3.27
	MANUFACTURING					
1	Greater Calcutta Gas Supply Corporation Limited	2012-13	2013-14	41.15	-314.72	-273.57
2	The Shalimar Works(1980) Limited	2012-13	2013-14	1.25	-202.80	-201.55
3	The Electro Medical and Allied Industries Limited	2012-13	2013-14	16.40	-65.14	-48.74
4	Westinghouse Saxby Farmer Limited	2012-13	2013-14	7.74	-41.99	-34.25
5	Mayurakshi Cotton Mills (1990) Limited	2012-13	2013-14	7.63	-46.41	-38.78
6	Eastern Distilleries and Chemicals Limited	2011-12	2013-14	0.20	-5.13	-4.93
7	National Iron and Steel Company Limited	2012-13	2013-14	12.00	-272.78	-260.78
	Total			86.37	-948.97	-862.60
	SERVICE					
1	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	0.84	-6.93	-6.09
2	Webel Meadiatronics Limited	2012-13	2013-14	4.04	-10.73	-6.69
3	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	-222.21	-21.20
	Total			5.89	-239.87	-233.98
	MISCELLANEOUS (Current Year Accounts)					

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	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	WEBFIL Limited	2013-14	2014-15	10.58	-11.08	-0.50
	Total			10.58	-11.08	-0.50
	Total- A			172.79	-1461.26	-1288.47
B.	WORKING STATUTORY CORPORATIONS					
	SERVICE					
1	South Bengal State Transport Corporation	2012-13	2013-14	11.01	-458.43	-447.42
	Total			11.01	-458.43	-447.42
	Total- B			11.01	-458.43	-447.42
C.	NON-WORKING GOVERNMENT COMPANIES					
	MANUFACTURING					
1	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	-53.39	-53.30
2	Pulver Ash Projects Limited (subsidiary of WBSIC Limited)	2012-13	2013-14	3.31	-14.47	-11.16
3	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	8.02	-60.34	-52.32
4	The Kalyani Spinning Mills Limited	2010-11	2013-14	14.63	-504.37	-489.74
	Total			26.05	-632.57	-606.52
	Total-C			26.05	-632.57	-606.52
	Grand Total (A+B+C)			209.85	-2552.26	-2342.41

Source: Accounts of the Companies

APPENDIX

2.1

(Refer Paragraph 2.3.1.
Page 40)

Statement of various grants/ appropriations where savings were more than 20 per cent of the total provision

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue (Voted)			
1	1	Legislative Assembly Secretariat	68.65	30.68	45
2	4	Agricultural Marketing	83.56	43.59	52
3	5	Agriculture	1065.83	409.35	38
4	6	Animal Resources Development	731.09	240.80	33
5	8	Co-operation	302.84	139.85	46
6	9	Commerce and Industries	610.87	175.59	29
7	14	Mass Education Extension and Library Services	246.97	50.53	20
8	16	Environment	33.86	18.16	54
9	17	Excise	110.40	30.55	28
10	20	Fisheries	238.05	80.50	34
11	22	Food Processing Industries and Horticulture	122.99	29.55	24
12	28	Housing	124.67	44.77	36
13	29	Industrial Reconstruction	4.14	2.47	60
14	30	Information and Cultural Affairs	217.78	96.68	44
15	32	Irrigation and Waterways	752.06	225.65	30
16	34	Judicial	452.18	102.65	23
17	37	Law	7.36	2.67	36
18	39	Municipal Affairs	4211.82	1181.69	28
19	41	Parliamentary Affairs	9.70	4.16	43
20	42	Personnel and Administrative Reforms	52.26	17.56	34
21	43	Power and Non-Conventional Energy Sources	1301.87	265.78	20
22	46	Refugee Relief and Rehabilitation	47.89	18.27	38
23	48	Science and Technology	20.49	4.74	23
24	52	Tourism	64.54	16.30	25
25	56	Women Development and Social Welfare	631.49	145.74	23
26	57	Bio-Technology	9.97	2.98	30
27	59	Self-Help Groups and Self Employment	279.63	85.15	30
28	62	North Bengal Development	312.86	177.54	57
29	63	Statistics and Programme Implementation	132.90	64.44	48
		Capital (Voted)			
1	1	Legislative Assembly Secretariat	10.00	9.29	93
2	4	Agricultural Marketing	117.61	73.04	62
3	5	Agriculture	420.10	184.09	44
4	6	Animal Resources Development	76.55	52.30	68
5	7	Backward Classes Welfare	116.57	34.30	29
6	9	Commerce and Industries	181.26	60.87	34
7	11	Micro and Small Scale Enterprises and Textiles	147.07	38.50	26
8	12	Planning	94.89	30.80	32
9	13	Higher Education	91.73	37.98	41
10	14	Mass Education Extension and Library Services	8.80	6.29	71
11	18	Finance	68.01	36.38	53

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Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
12	19	Fire and Emergency Services	72.25	32.98	46
13	20	Fisheries	58.65	28.18	48
14	22	Food Processing Industries and Horticulture	45.25	38.49	85
15	23	Forests	20.00	10.35	52
16	24	Health and Family Welfare	1756.06	1184.45	67
17	25	Public Works	2696.63	843.48	31
18	27	Home	321.33	120.74	38
19	29	Industrial Reconstruction	9.15	9.15	100
20	30	Information and Cultural Affairs	53.95	22.13	41
21	31	Information Technology	11.10	3.00	27
22	32	Irrigation and Waterways	2122.78	1515.46	71
23	33	Correctional Administration (Jail)	8.63	3.01	35
24	34	Judicial	68.45	39.32	57
25	38	Minority Affairs and Madrasah Education	438.00	312.86	71
26	39	Municipal Affairs	310.92	70.78	23
27	44	Public Enterprises	68.50	13.92	20
28	45	Public Health Engineering	425.00	93.47	22
29	46	Refugee Relief and Rehabilitation	54.79	27.20	50
30	50	Sunderban Affairs	133.23	76.88	58
31	51	Technical Education and Training	298.60	135.10	45
32	52	Tourism	70.00	25.82	37
33	53	Transport	341.00	177.95	52
34	54	Urban Development	40.55	17.30	43
35	55	Water Investigation and Development	398.79	284.23	71
36	56	Women Development and Social Welfare	15.00	7.58	51
37	57	Bio-Technology	6.70	6.70	100
38	58	Paschimanchal Unnayan Affairs	46.19	45.79	99
39	59	Self Help Group and Self Employment	12.00	7.76	65
40	60	Civil Defence	15.50	8.17	53
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.42	0.28	67
2	2	Governor's Secretariat	10.68	2.34	22
3	6	Animal Resources Development	0.05	0.05	100
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	3.50	2.44	70
6	11	Micro and Small Scale Enterprises and Textiles	1.47	1.47	100
7	19	Fire and Emergency Services	0.12	0.09	75
8	22	Food Processing Industries and Horticulture	0.20	0.20	100
9	23	Forest	0.05	0.05	100
10	24	Health and Family Welfare	0.06	0.05	83
11	25	Public Works	9.67	2.45	25
12	28	Housing	1.36	0.95	70
13	33	Correctional Administration (Jail)	0.05	0.05	100
14	34	Judicial	112.97	24.32	22
15	42	Personnel and Administrative Reforms	20.60	11.54	56
16	45	Public Health Engineering	1.17	0.84	72
17	46	Refugee Relief and Rehabilitation	0.0072	0.0072	100
18	47	Disaster Management	27.10	26.97	100
Capital (Charged)					
1	7	Backward Classes Welfare	0.05	0.05	100
2	8	Co-operation	12.00	8.74	73
3	46	Refugee Relief and Rehabilitation	5.26	5.03	96
4	47	Disaster Management	7.00	3.58	51

Source: Appropriation Accounts

APPENDIX 2.2

(Refer Paragraph 2.3.2 Page 40)

Statement showing cases where persistent savings were noticed from 2009-10 to 2013-14

(₹ in crore)					
Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
6-Animal Resources Development					
2403--00-102-NP-002-(Revenue Voted)	2009-10	12.21	10.30	1.91	16
	2010-11	13.45	9.44	4.01	30
	2011-12	15.42	9.20	6.22	40
	2012-13	13.60	8.94	4.66	34
	2013-14	10.27	8.25	2.02	20
2403-00-107-NP-003-(Revenue-Voted)	2009-10	8.18	7.28	0.90	11
	2010-11	8.99	6.83	2.16	24
	2011-12	10.46	6.40	4.06	39
	2012-13	9.75	6.02	3.73	38
	2013-14	7.46	5.76	1.70	23
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	2009-10	12.00	0.43	11.57	96
	2010-11	12.60	11.34	1.26	10
	2011-12	15.00	1.78	13.22	88
	2012-13	16.35	-	16.35	100
	2013-14	3.00	-	3.00	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	2009-10	2.69	0.86	1.83	68
	2010-11	3.49	0.87	2.62	75
	2011-12	5.25	1.57	3.68	70
	2012-13	6.00	2.25	3.75	63
	2013-14	7.80	2.51	5.29	68
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	2009-10	25.00	20.36	4.64	19
	2010-11	27.00	15.41	11.59	43
	2011-12	24.50	7.36	17.14	70
	2012-13	28.00	6.13	21.87	78
	2013-14	31.00	10.98	20.02	65
20-Fisheries					
4401-00-104-SP 006 (Capital-Voted)	2009-10	8.94	-	8.94	100
	2010-11	15.73	-	15.73	100
	2011-12	18.78	-	18.78	100
	2012-13	13.00	-	13.00	100
	2013-14	10.00	-	10.00	100
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	2009-10	11.10	10.03	1.07	10
	2010-11	17.76	15.56	2.20	12
	2011-12	13.32	5.68	7.64	57
	2012-13	15.54	1.54	14.00	90
	2013-14	8.88	4.40	4.48	50
24-Health and Family Welfare					
4210-01-800-SP 022-(Capital-Voted)	2009-10	8.80	3.32	5.48	62
	2010-11	6.00	3.56	2.44	41
	2011-12	6.00	4.32	1.68	28
	2012-13	6.00	5.07	0.93	16
	2013-14	7.00	2.74	4.26	61

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4210-01-800- SP 036-(Capital-Voted)	2009-10	12.28	5.68	6.60	54
	2010-11	13.80	5.96	7.84	57
	2011-12	13.50	8.99	4.51	33
	2012-13	18.40	16.21	2.19	12
	2013-14	84.30	64.12	20.18	24
28-Housing					
4216-02-105-SP 001(Capital-Voted)	2009-10	2.45	2.32	0.13	5
	2010-11	8.00	4.61	3.39	42
	2011-12	3.95	2.51	1.44	36
	2012-13	15.00	3.56	11.44	76
	2013-14	7.80	4.13	3.67	47
32-Irrigation and Waterways					
4700--04-800-SP 002- (Capital-Voted)	2009-10	117.00	-	117.00	100
	2010-11	138.59	-	138.59	100
	2011-12	138.00	6.00	132.00	96
	2012-13	258.00	22.66	235.34	91
	2013-14	190.40	14.77	175.63	92
38-Minority Affairs and Madrasah Education					
4202-01-201- SP 004-(Capital-Voted)	2009-10	1.00	-	1.00	100
	2010-11	3.50	-	3.50	100
	2011-12	20.00	-	20.00	100
	2012-13	98.00	-	98.00	100
	2013-14	80.00	-	80.00	100
41-Parliamentary Affairs					
2070-00-800-SP 005-(Revenue-Voted)	2009-10	3.00	2.10	0.90	30
	2010-11	4.00	2.89	1.11	28
	2011-12	4.00	2.97	1.03	26
	2012-13	5.00	3.02	1.98	40
	2013-14	7.00	3.65	3.35	48
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	2009-10	8.00	5.66	2.34	29
	2010-11	34.00	11.79	22.21	65
	2011-12	53.00	24.66	28.34	53
	2012-13	84.39	36.63	47.76	57
	2013-14	75.25	65.35	9.90	13
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	2009-10	13.78	12.77	1.01	7
	2010-11	19.00	7.91	11.09	58
	2011-12	22.00	6.95	15.05	68
	2012-13	17.65	10.70	6.95	39
	2013-14	23.15	7.71	15.44	67
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	2009-10	21.50	12.22	9.28	43
	2010-11	22.58	-	22.58	100
	2011-12	22.58	-	22.58	100
	2012-13	6.61	-	6.61	100
	2013-14	3.20	-	3.20	100
55-Water Resources Investigation and Development					
2702--03- 103- SP 004-(Revenue-Voted)	2009-10	1.19	-	1.19	100
	2010-11	2.10	0.94	1.16	55
	2011-12	2.45	-	2.45	100
	2012-13	1.75	-	1.75	100
	2013-14	2.30	1.26	1.04	45
2702- 03-103-NP 001 (Revenue-Voted)	2009-10	101.28	89.82	11.46	11
	2010-11	111.01	88.78	22.23	20
	2011-12	111.31	84.54	26.77	24
	2012-13	123.04	81.81	41.23	34
	2013-14	116.11	82.40	33.71	29

59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	2009-10	4.00	1.48	2.52	63
	2010-11	8.00	3.23	4.77	60
	2011-12	8.00	2.28	5.72	72
	2012-13	12.00	4.55	7.45	62
	2013-14	12.00	5.93	6.07	51
2435- 01-789-SP 008 (Revenue-Voted)	2009-10	4.00	0.32	3.68	92
	2010-11	8.00	0.68	7.32	92
	2011-12	8.00	2.99	5.01	63
	2012-13	10.00	3.33	6.67	67
	2013-14	8.00	3.36	4.64	58
2515-00-789- SP 004- (Revenue-Voted)	2009-10	1.50	0.47	1.03	69
	2010-11	2.50	0.60	1.90	76
	2011-12	2.50	0.44	2.06	82
	2012-13	7.50	0.68	6.82	91
	2013-14	12.00	0.04	11.96	99
2515-00-800-SP 030 (Revenue-Voted)	2009-10	4.20	1.40	2.80	67
	2010-11	7.00	1.57	5.43	78
	2011-12	7.00	1.23	5.77	82
	2012-13	21.00	1.92	19.08	91
	2013-14	32.00	0.12	31.88	99

Source: Appropriation Accounts

APPENDIX 2.3

(Refer Paragraph 2.3.5
Page 42)

Statement of various grants/appropriations where expenditure exceeded budget provision either by more than ₹ 1 crore or by more than 20 per cent of total provision

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
			(₹ i n c r o r e)			
<i>Voted Grants</i>						
1	13-Revenue	Higher Education	2406.54	2414.92	8.38	-
2	15-Capital	School Education	355.01	410.96	55.95	16
3	18-Revenue	Finance	13339.87	13468.15	128.28	1
4	26-Revenue	Hill Affairs	637.98	647.40	9.42	1
5	27-Revenue	Home	4104.81	4201.20	96.39	2
6	36-Capital	Land and Land Reforms	36.59	38.43	1.84	5
7	40-Revenue	Panchayat and Rural Development	6459.05	6543.51	84.46	1
8	43-Capital	Power and Non-conventional Energy Sources	663.76	942.71	278.95	42
9	45-Revenue	Public Health Engineering	972.42	1021.32	48.90	5
10	53-Revenue	Transport	936.39	964.61	28.22	3
11	60-Revenue	Civil Defence	316.44	324.62	8.18	3
12	64-Capital	Child Development	85.00	129.65	44.65	53
Total Voted			30313.86	31107.48	793.62	
<i>Charged Appropriations</i>						
1	9- Revenue	Commerce and Industries	1.45	2.52	1.07	74
	9- Capital		1.97	5.90	3.93	199
2	18-Revenue	Finance	20044.01	20733.59	689.58	3
3	19-Capital	Fire and Emergency Services	0.20	0.40	0.20	100
4	32-Capital	Irrigation and Waterways	0.58	0.73	0.15	26
5	36-Revenue	Land and Land Reforms	1.00	16.10	15.10	1510
6	40-Revenue	Panchayat and Rural Development	0.40	0.50	0.10	25
7	42-Capital	Personnel and Administrative Reforms	0.0065	0.0103	0.0038	58
8	45-Capital	Public Health Engineering	0.75	1.18	0.43	57
Total	Charged		20050.3665	20760.9303	710.5638	
Grand Total			50364.2265	51868.4103	1504.1838	

Source: Appropriation Accounts

APPENDIX 2.4

(Refer Paragraph 2.3.6
Page 42)

Expenditure incurred without provision during 2013-14

(₹ in crore)

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	7-Backward Classes Welfare	2225-02-796- NP 015 Revenue (Voted)	1.27
		4225-01-283-SP-001 Capital (Voted)	3.01
2	11-Micro and Small Scale Enterprises and Textiles-	2851-00-110-SP 051 Revenue (Voted)	1.84
3	13-Higher Education	2202-03-104-SP 008 (Revenue-Voted)	4.13
4	15-School Education	2202-01-789-CS(NS)CS 002 Revenue (Voted)	2.30
		2202-01-789- CS(NS)CS 003 Revenue (Voted)	2.43
		2202-01-789- CS(NS)CS 004 Revenue (Voted)	53.65
		2202-01-789- CS(NS)CS 009 Revenue (Voted)	3.22
		2202-01-796-CS(NS)CS 008 Revenue (Voted)	0.97
5	18-Finance	2045-00-797-NP 001 Revenue (Voted)	989.14
		2235-60-200-NP 034 Revenue (Voted)	0.87
6	24-Health and Family Welfare	2210-06-101-SP-018 Revenue (Voted)	3.00
7	25-Public Works	3054-80-001-NP 001 Revenue (Voted)	5.40
		3054-80-797-SP 003 Revenue (Voted)	86.81
		3054-01-337-NP 003 Revenue (Voted)	13.13
		5054-03-799-SP 001 Capital (Voted)	88.34
		5054-04-789-SP 011 Capital (Voted)	11.04
8	30-Information and Cultural Affairs	2205-00-102-CN 005 Revenue (Voted)	1.96
		2235-60-110-SP 002 Revenue (Voted)	1.27
9	34-Judicial	2014-00-105-NP 008 (Revenue-Voted)	1.00
10	36-Land and Land Reforms	2401-00-111-CN 001 Revenue (Voted)	0.93
11	39-Municipal Affairs	2217-05-789-SP 023 (Revenue-Voted)	11.00
12	40-Panchayat and Rural Development	2515-00-796-CS 001 (Revenue-Voted)	5.88
		2515-00-789-CS(NS) CS 001(Revenue-Voted)	1.89
13	43-Power and Non-Conventional Energy Sources	4801-02-789-SP 001 Capital (Voted)	191.00
		4801-02-796-SP 001 Capital (Voted)	38.00
14	46-Refugee, Relief and Rehabilitation	4235-01-201-SP 006 Capital (Voted)	19.63
15	47-Disaster Management	2245-02-102-NP 001 Revenue (Voted)	2.90
16	49-Sports and Youth Services	2204-00-104-SP 004 Revenue (Voted)	0.01
		2204-00-104-CN 002 Revenue (Voted)	3.00
17	51- Technical Education and Training	2203-00-105-CS 001 (Revenue-Voted)	1.11
		4202-02-104-CS 001 (Capital-Voted)	1.46
18	53-Transport	3055-00-797-SP 001 (Revenue-Voted)	86.69
19	62-North Bengal Development	4575-60-001-SP 001 (Capital-Voted)	25.39
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2045-00-103-NP 005 Revenue(Charged)	1.24
		2049-01-101-NP 147 Revenue(Charged)	90.30
		2049-01-101-NP 149 Revenue(Charged)	21.50
		2049-01-101-NP 158 Revenue(Charged)	43.20
		2049-01-123-NP 016 Revenue(Charged)	303.04

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		2049-01-123-NP 017 Revenue(Charged)	223.60
		2049-01-123-NP 018 Revenue(Charged)	1240.27
		2049-01-123-NP 019 Revenue(Charged)	347.55
		2049-01-123-NP 021 Revenue(Charged)	433.80
		2049-01-123-NP 022 Revenue(Charged)	282.93
		2049-02-213-NP 001 Revenue (Charged)	5.64
		2049-02-213-NP 002 Revenue (Charged)	0.97
		2049-02-216-NP 001 Revenue(Charged)	0.14
		2049-02-217-NP 001 Revenue(Charged)	5.92
		2049-02-217-NP 003 Revenue(Charged)	0.44
		2049-02-217-NP 005 Revenue(Charged)	0.14
		2049-02-249-NP 001 Revenue(Charged)	6.72
		2049-02-249-NP 002 Revenue(Charged)	8.32
		2049-02-249-NP 003 Revenue(Charged)	86.08
		6003-00-101- NP 057 Capital (Charged)	465.71
		6003-00-101-NP 058 Capital (Charged)	1704.71
		6003-00-101-NP 059 Capital (Charged)	1170.57
		6003-00-101-NP 061 Capital (Charged)	335.00
		6003-00-101-NP 100 Capital (Charged)	25.00
		6003-00-101-NP 006 Capital (Charged)	0.13
		6003-00-101-NP 009 Capital (Charged)	69.63
		6003-00-101-NP 015 Capital (Charged)	0.75
2	36-Land and Land Reforms	2049-01-305-NP 004 Revenue (Charged)	16.08
	Total		8553.05

Source: Appropriation Accounts

APPENDIX 2.5

(Refer Paragraph 2.3.7
Page 43)

Statement showing cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in lakh)						
Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	3-	Council of Ministers	1443.37	1412.08	31.29	188.78
2	5-	Agriculture	105657.11	65648.05	40009.06	926.28
3	7-	Backward Classes Welfare	94416.44	83652.05	10764.39	2100.00
4	9-	Commerce and Industries	58586.58	43527.40	15059.18	2500.00
5	10-	Consumer Affairs	6488.64	5433.76	1054.87	50.00
6	14-	Mass Education Extension and Library Services	20952.23	19644.42	1307.81	3744.88
7	21-	Food and Supplies	289250.23	255931.64	33318.59	3001.39
8	22-	Food Processing Industries and Horticulture	11299.28	9343.89	1955.39	999.62
9	24-	Health and Family Welfare	429329.72	415952.24	13377.48	9485.13
10	25-	Public Works	157332.38	139543.75	17788.63	147.36
11	29-	Industrial Reconstruction	284.92	166.61	118.31	128.82
12	30-	Information and Cultural Affairs	21583.71	12109.92	9473.79	193.96
13	31-	Information Technology	10355.36	9280.21	1075.15	20.00
14	35-	Labour	54960.26	50443.96	4516.30	1541.74
15	37-	Law	623.86	468.93	154.93	112.39
16	43-	Power and Non-Conventional Energy Sources	122120.42	103609.47	18510.95	8066.60
17	52-	Tourism	6178.32	4824.09	1354.23	276.02
18	59-	Self-Help Group and Self Employment	27805.36	19448.16	8357.20	157.39
19	64-	Child Development	247508.72	218552.21	28956.51	2701.77
		Total for Revenue (Voted)	1666176.91	1458992.84	207184.07	36342.13
	B-	Capital (Voted)				
1	7-	Backward Classes Welfare	10884.22	8227.14	2657.08	772.50
2	12-	Development and Planning	7489.00	6408.58	1080.42	2000.00
3	13-	Higher Education	8048.00	5375.49	2672.51	1125.00
4	24-	Health and Family Welfare	60060.00	57161.19	2898.81	115545.76
5	25-	Public Works	205512.29	185315.11	20197.18	64150.80
6	39-	Municipal Affairs	27773.92	24013.64	3760.28	3317.90
7	44-	Public Enterprises	6700.00	5458.18	1241.82	150.00
8	53-	Transport	32600.50	16305.66	16294.84	1500.00
9	54-	Urban Development	3055.19	2324.98	730.21	1000.00
		Total for Capital (Voted)	362123.12	310589.97	51533.15	188789.46
		Total for (Voted)	2028300.03	1769582.81	258717.22	225131.59
		Revenue (Charged)				
1	11-	Micro and Small Scale Enterprises and Textiles	80.0	-	147.19	67.19
2	32-	Irrigation and Waterways	8980.55	7980.31	1000.24	27.38

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3	47-	Disaster Management	2670.32	12.96	2697.36	40.00
		Capital (Charged)				
1	8-	Co-operation	1180.00	325.71	854.29	20.00
2	47-	Disaster management	-	342.47	357.53	700.00
		Total for Charged	12910.87	8661.45	5056.61	854.57
		Grand Total	2041210.90	1778244.26	263773.83	225986.16

Source: Appropriation Accounts

APPENDIX 2.6

(Refer Paragraph 2.3.7
Page 43)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than ₹ 1 crore each

(₹ in crore)							
Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	15	School Education Capital (Voted)	223.50	131.51	355.01	410.96	55.95
2	18	Finance Revenue (Voted)	11242.99	2096.88	13339.87	13468.15	128.28
		Revenue (Charged)	19396.05	647.97	20044.01	20733.59	689.58
3	26	Hill Affairs Revenue (Voted)	483.83	154.15	637.98	647.40	9.42
4	27	Home Revenue (Voted)	4033.84	70.97	4104.81	4201.20	96.39
5	36	Land and Land Reforms Capital (Voted)	24.19	12.40	36.59	38.43	1.84
6	40	Panchayat and Rural Development Revenue (Voted)	5290.88	1168.17	6459.05	6543.51	84.46
7	43	Power and Non-conventional Energy Sources Capital (Voted)	504.70	159.06	663.76	942.71	278.95
8	45	Public Health Engineering Revenue Revenue (Voted)	799.89	172.53	972.42	1021.32	48.90
9	53	Transport Revenue (Voted)	697.12	239.27	936.39	964.61	28.22
Total				4852.91			1421.99

Source: Appropriation Accounts

APPENDIX 2.7

(Refer Paragraph 2.3.8
Page 43)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	Legislative Assembly Secretariat	2011-02-103-NP-001	(-) 686.25	(-) 489.29
			4059-01-051- SP-058	(-) 670.00	(-) 258.90
2	5	Agriculture	2401-00-104-NP-001	(+) 200.00	(-) 1075.69
			2415-01-004-NP-001	(+) 1.10	(-) 379.32
			2401-00-001-NP-001	(+) 20.00	(-) 411.57
			2401-00-001-NP-005	(-) 298.50	(-) 4305.62
3	6	Animal Resources Development	2403-00-102-NP-002	(+) 41.33	(-) 201.53
			2403-00-001-NP-006	(+) 39.37	(-) 190.53
			2403-00-102-NP-003	(-) 17.76	(-) 378.25
			2403-00-102-NP-001	(-) 80.70	(-) 770.88
4	8	Co-operation	2425-00-107-SP-012	(-) 88.05	(-) 123.60
			2425-00-107-SP-004	(-) 19.50	(-) 286.50
5	9	Commerce and Industries	2058-00-103-NP 001	(-) 240.60	(-) 121.65
6	11	Micro and Small Scale Industries	2851-00-102-NP 008	(-) 43.62	(-) 440.20
			2851-00-110-SP 045	(-) 36.20	(-) 107.80
			2851-00-103-NP 008	(-) 19.27	(-) 440.16
			2851-00-001-NP 004	(+) 164.90	(-) 412.57
			4851-00-789-SP 015	(-) 40.89	(-) 129.92
7	13	Higher Education	2202-03-102-NP 001	(-) 3996.09	(-) 3963.54
			4202-01-203-SP 005	(-) 550.00	(-) 2429.77
8	14	Mass Education Extension and Library Services	2202-80-800-NP 001	(+) 5.38	(-) 342.30
9	15	School Education	2202-01-789-SP 013	(+) 3000.00	(-) 4652.10
			2202-01-789-SP 021	(-) 4840.09	(-) 10217.92
			2210-01-796-SP 021	(-) 1213.36	(-) 8006.84
			2202-01-111-SP 001	(-) 14080.17	(-) 29451.24
			2202-02-110-SP 020	(-) 3000.00	(-) 11000.00
			2202-02-789-SP 012	(+) 14000.00	(-) 7115.60
			2202-02-796-SP 012	(+) 4800.00	(-) 2565.56
10	16	Environment	2215-02-106-NP 003	(-) 0.70	(-) 145.12
			3435-03-101-SP 002	(-) 87.40	(-) 113.60
11	18	Finance	2040-00-101-NP 001	(+) 32.00	(-) 2087.31
			2040-00-001-NP 001	(-) 32.00	(-) 581.55
			6004-02-101-NP 067	(-) 34227.80	(-) 500.00
			6004-02-101-NP 005	(-) 21614.93	(-) 1105.81
12	19	Fire and Emergency Services	2070-00-108-NP 001	(-) 8.00	(-) 697.94
			2070-00-106-NP 011	(+) 5.00	(-) 923.71
13	21	Food and Supplies	2408-01-001-NP 002	(+) 14.00	(-) 137.68
			2408-01-001-NP 003	(+) 1.31	(-) 905.33
			2408-01-001-NP 004	(+) 5.35	(-) 1060.92
			2408-01-001-NP 001	(-) 20.66	(-) 586.23
14	23	Forest	2406-01-001-NP 012	(+) 3.00	(-) 223.31
			2406-01-001-NP 007	(-) 13.13	(-) 565.81
			2406-01-001-NP 010	(-) 3.00	(-) 660.10

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
15	24	Health and Family Welfare	2210-03-103-NP 001	(-)3.79	(-)10547.76
			4210-03-105-SP 013	(+) 3000.00	(-)8898.88
			4210-03-789-SP 010	(+) 1500.00	(-)5181.58
			4210-03-105-SP 005	(-)700.00	(-)536.47
			4210-01-800-SP 036	(-)4769.97	(-)2018.15
			4210-03-796-SP 010	(+) 700.00	(-)208.56
			4210-01-800-SP 039	(+) 220.97	(-)108.71
16	25	Public Works	3054-04-800-NP 002	(+) 2347.00	(-) 1096.90
			5054-03-337-SP 001	(+) 8127.04	(-) 9864.76
			5054-04-796-SP 001	(-) 248.90	(-) 648.90
			5054-03-789-SP 004	(-) 4063.52	(-) 9960.69
17	27	Home	2052-00-090-NP 001	(-) 1.61	(-) 239.69
			2055-00-112-NP 001	(-) 14.76	(-) 196.27
18	28	Housing	2251-00-090-NP 014	(+) 4.22	(-) 162.18
			2216-01-700-NP 005	(-) 4.22	(-) 1490.40
			4216-02-105-SP 001	(+)280.00	(-) 366.62
			4216-03-796-SP 002	(-) 500.00	(-) 642.48
			5452-01-102-SP 001	(-) 400.00	(-) 1113.11
19	30	Information and Cultural Affairs	2220-60-101-NP 001	(-)50.00	(-)1028.19
			2220-60-102-NP 001	(+) 4.56	(-)443.63
			2220-60-102-NP 002	(+) 0.44	(-)377.73
			2251-00-090-NP 012	(+) 25.46	(-)177.93
			2205-00-800-SP 031	(-)33.50	(-)466.50
20	31	Information Technology	2251-00-090-SP 006	(-)73.92	(-)726.08
21	32	Irrigation and Waterways	4711-01-103-SP 564	(-) 821.22	(-)13656.41
22	33	Jail	2056-00-101-NP 002	(+) 3.00	(-) 969.30
23	34	Judicial	2014-00-105-NP 001	(+) 161.00	(-) 261.62
			2014-00-105-NP 004	(+) 15.00	(-) 314.59
			2014-00-800-NP 006	(-) 163.00	(-) 186.00
24	35	Labour	2210-01-102-NP 004	(+) 18.46	(-) 633.74
			2210-01-102-NP 001	(+) 5.00	(-) 782.68
			2210-01-102-NP 002	(-) 23.46	(-) 281.85
25	36	Land and Land Reforms	2029-00-001-NP 001	(-) 9.00	(-) 1340.16
			2029-00-102-SP 016	(-) 1829.00	(-) 864.49
26	39	Municipal Affairs	2217-80-001-NP 001	(-) 12.67	(-) 134.64
			3604-00-106-NP 002	(-) 16.34	(-) 189.67
			2217-05-192-SP 006	(+) 16949.37	(-) 338.32
			4217-60-789-SP 002	(+) 333.65	(-) 1518.01
			6217-60-800-SP 001	(+) 3957.92	(-) 3317.90
27	47	Disaster Management	2235-02-800-Np 004	(-)100.50	(-)487.98
			2235-02-001-NP 004	(+) 77.77	(-)660.87
			2245-02-106-NP 001	(+) 11411.79	(-) 6257.50
28	52	Tourism	3452-01-101-SP 002	(-) 200.00	(-) 276.02
29	54	Urban Development	2216-02-111-NP 001	(+) 20.94	(-) 441.94
			2217-01-193-SP 002	(-) 18.00	(-) 4863.33
			3451-00-090-NP 009	(-) 20.94	(-) 195.68
			2215-02-106-SP 031	(-) 3286.67	(-) 617.29
30	55	Water Investigation and Development	2702-03-103-NP 001	(+)500.00	(-)3371.25
			2702-03-102-NP 001	(-)500.00	(-)4379.88
					203406.56

Report on State Finances for the year ended 31 March 2014

SI No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	Legislative Assembly Secretariat	2059-01-051-NP-022	(-) 270.23	(+) 32.93
			2011-02-101-NP-001	(-) 1667.49	(+) 27.95
2	9	Commerce and Industries	2049-01-200-NP 038	(-) 36.25	(+) 142.96
3	11	Micro and Small Scale Enterprises and Textiles	2851-00-107-NP 013	(-) 465.85	(+) 200.77
			2851-00-107-NP 014	(-) 1344.12	(+) 213.34
4	12	Development and Planning	2575-60-796-SP 007	(-) 180.00	(+) 60.00
5	13	Higher Education	2202-03-102-NP 009	(+) 3996.09	(+) 3772.83
			4202-02-105-SP 001	(+) 150.00	(+) 419.41
6	17	Excise	2039-00-001-NP 001	(-) 1310.17	(+) 265.91
			2039-00-001-NP 002	(-) 2067.40	(+) 780.01
7	23	Forest	2406-01-001-NP 001	(+) 17.91	(+) 611.73
8	25	Public Works	3054-03-337-NP 001	(-) 2347.00	(+) 1497.83
			5054-04-337-SP 020	(-) 2200.00	(+) 255.64
9	27	Home	2055-00-108-NP 001	(-) 362.46	(+) 3483.48
10	28	Housing	4216-03-789-SP 001	(+) 500.00	(+) 838.36
11	34	Judicial	2014-00-800-NP 005	(+) 4.00	(+) 106.85
12	36	Land and Land Reforms	2059-01-789-SP 003	(+) 1079.00	(+) 80.04
13	39	Municipal Affairs	2217-80-192-SP 001	(-) 5179.41	(+) 964.47
			2217-05-789-SP 023	(-) 2200.00	(+) 1100.00
14	47	Disaster management	2245-02-101-NP 004	(-) 6455.55	(+) 1742.58
			2245-02-193-NP 002	(-) 600.00	(+) 436.35
			2245-02-800-NP 005	(-) 3588.25	(+) 1500.00
			2245-02-122-NP 002	(+) 3307.45	(+) 1272.46
			2245-02-114-NP 002	(-) 300.00	(+) 828.68
			2245-02-193-NP 001	(-) 600.00	(+) 757.99
			2245-80-102-NP 001	(-) 400.00	(+) 421.22
15	49	Sports and Youth Services	2204-00-104-SP 001	(+) 673.07	(+) 1922.71
16	53	Transport	3055-00-190-SP 004	(+) 795.00	(+) 750.00
17	54	Urban Development	2217-01-193-SP 001	(+) 833.13	(+) 1812.71
18	60	Civil Defence	2070-00-107-NP 005	(-) 37.74	(+) 1641.28
			2070-00-106-NP 006	(+) 37.74	(+) 421.15
					28361.64

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.9
Page 44)

Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered

				(₹ in crore)
Sl. No.	Grant No.	Name of grant/appropriation		Saving
I – Grant				
1	3	Council of Ministers	(Revenue-Voted)	2.20
2	4	Agricultural Marketing	(Revenue-Voted)	43.59
			(Capital-Voted)	73.04
3	5	Agriculture	(Revenue-Voted)	409.35
			(Capital-Voted)	184.09
4	6	Animal Resources Development	(Revenue-Voted)	240.80
			(Capital-Voted)	52.30
5	7	Backward Classes Welfare	(Revenue-Voted)	128.64
			(Capital-Voted)	34.30
6	8	Co-operation	(Revenue-Voted)	139.85
			(Capital-Voted)	4.39
7	10	Consumer Affairs	(Revenue-Voted)	11.05
8	13	Higher Education	(Capital-Voted)	37.98
9	14	Mass Education Extension and Library Services	(Revenue-Voted)	50.53
			(Capital-Voted)	6.29
10	15	School Education	(Revenue-Voted)	2118.47
11	16	Environment	(Revenue-Voted)	18.16
12	17	Excise	(Capital-Voted)	0.98
13	18	Finance	(Capital-Voted)	36.38
14	19	Fire and Emergency Services	(Revenue-Voted)	19.68
			(Capital-Voted)	32.98
15	20	Fisheries	(Revenue-Voted)	80.50
			(Capital-Voted)	28.18
16	21	Food and Supplies	(Revenue-Voted)	363.20
			(Capital-Voted)	3.09
17	22	Food Processing Industries and Horticulture	(Revenue-Voted)	29.55
			(Capital-Voted)	38.49
18	23	Forest	(Revenue-Voted)	97.52
			(Capital-Voted)	10.35
19	24	Health and Family Welfare	(Revenue-Voted)	228.63
			(Capital-Voted)	1184.45
20	25	Public Works	(Revenue-Voted)	179.36
			(Capital-Voted)	843.48
21	27	Home	(Capital-Voted)	120.74
22	28	Housing	(Revenue-Voted)	44.77
			(Capital-Voted)	101.91
23	29	Industrial Reconstruction	(Revenue-Voted)	2.47
			(Capital-Voted)	9.15
24	30	Information and Cultural Affairs	(Revenue-Voted)	96.68
			(Capital-Voted)	22.13
25	32	Irrigation and Waterways	(Revenue-Voted)	225.65
			(Capital-Voted)	1515.46
26	33	Correctional Administration	(Capital-Voted)	3.01

Report on State Finances for the year ended 31 March 2014

Sl. No.	Grant No.	Name of grant/appropriation	Saving
27	34	Judicial	(Revenue-Voted) 102.65 (Capital-Voted) 39.32
28	35	Labour	(Revenue-Voted) 60.58
29	36	Land and Land Reforms	(Revenue-Voted) 184.19
30	37	Law	(Revenue-Voted) 2.67
31	38	Minority Affairs and Madrasah Education	(Revenue-Voted) 16.61 (Capital-Voted) 312.86
32	40	Panchayat and Rural Development	(Capital-Voted) 9.24
33	41	Parliamentary Affairs	(Revenue-Voted) 4.16
34	44	Public Enterprises	(Revenue-Voted) 0.31 (Capital-Voted) 13.92
35	45	Public Health Engineering	(Capital-Voted) 93.47
36	46	Refugee Relief and Rehabilitation	(Revenue-Voted) 18.27 (Capital-Voted) 27.20
37	48	Science and Technology	(Revenue-Voted) 4.74
38	49	Sports and Youth Services	(Revenue-Voted) 35.98
39	50	Sunderban Affairs	(Revenue-Voted) 9.29 (Capital-Voted) 76.88
40	51	Technical Education and Training	(Revenue-Voted) 76.10 (Capital-Voted) 135.10
41	54	Urban Development	(Capital-Voted) 17.30
42	55	Water Investigation and Development	(Revenue-Voted) 91.28 (Capital-Voted) 284.23
43	56	Women Development and Social Welfare	(Revenue-Voted) 145.74 (Capital-Voted) 7.58
44	57	Bio-Technology	(Revenue-Voted) 2.98 (Capital-Voted) 6.70
45	58	Paschimanchal Unnayan Affairs	(Revenue-Voted) 13.51 (Capital-Voted) 45.79
46	59	Self Help Groups and Self Employment	(Revenue-Voted) 85.15 (Capital-Voted) 7.76
47	60	Civil Defence	(Capital-Voted) 8.17
48	61	Chief Minister's Office	(Revenue-Voted) 0.43
49	62	North Bengal Development	(Capital-Voted) 1.99
50	63	Statistics and Programme Implementation	(Revenue-Voted) 64.44
51	64	Child Development	(Revenue-Voted) 316.58
Total			11196.99
II – Appropriation			
1	6	Animal Resources Development	(Revenue-Charged) 0.05
2	7	Backward Classes Welfare	(Revenue-Charged) 0.05 (Capital-Charged) 0.05
3	8	Co-operation	(Revenue-Charged) 2.44 (Capital-Charged) 8.74
4	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Charged) 1.47
5	18	Finance	(Capital-Charged) 7113.36
6	19	Fire and Emergency Services	(Revenue-Charged) 0.09
7	20	Fisheries	(Revenue-Charged) 0.40
8	22	Food Processing Industries and Horticulture	(Revenue-Charged) 0.20
9	23	Forest	(Revenue-Charged) 0.05
10	24	Health and Family Welfare	(Revenue-Charged) 0.05
11	25	Public Works	(Revenue-Charged) 2.45

Sl. No.	Grant No.	Name of grant/appropriation	Saving
		(Capital-Charged)	0.02
12	27	Home (Revenue-Charged)	0.05
13	28	Housing (Revenue-Charged)	0.95
		(Capital-Charged)	0.33
14	32	Irrigation and Waterways (Revenue-Charged)	10.28
15	33	Correctional Administration (Revenue-Charged)	0.05
16	34	Judicial (Revenue-Charged)	24.32
17	40	Panchayat and Rural Development (Capital-Charged)	0.35
18	45	Public Health Engineering (Revenue-Charged)	0.84
		Total	7166.59
		Grand Total	18363.58

Source: Appropriation Accounts

APPENDIX 2.9

(Refer Paragraph 2.3.9
Page 44)

Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings

Sr. No.	Number and Name of Grants/Appropriation	Saving	Surrender	(₹ in crore)	
				Saving which remained to be surrendered	
1	1-Legislative Assembly Secretariat	(Revenue-Voted)	30.68	26.28	4.40
		(Capital-Voted)	9.29	6.70	2.59
2	9-Commerce and Industries	(Revenue-Voted)	175.59	173.86	1.73
3	11-Micro and Small Scale Enterprises and Textiles	(Revenue -Voted)	67.86	58.63	9.22
4	12-Development and Planning	(Revenue-Voted)	26.58	23.78	2.80
5	31-Information and Technology	(Revenue-Voted)	10.95	4.23	6.72
6	33-Jail	(Revenue-Voted)	40.62	0.03	40.59
7	39-Municipal Affairs	(Revenue-Voted)	1181.69	885.24	296.45
		(Capital-Voted)	70.78	22.42	48.36
8	42-Personnel and Administrative Reforms	(Revenue-Voted)	17.56	9.97	7.59
		Capital -Voted)	7.71	5.92	1.79
9	47-Disaster Management	(Revenue-Voted)	10.01	0.24	9.77
		(Capital -Voted)	1.15	0.0089	1.14
10	52-Tourism	(Revenue -Voted)	16.30	11.04	5.26
11	53-Transport	(Capital -Voted)	177.95	1.12	176.83
12	54-Urban Development	(Revenue -Voted)	363.86	10.00	353.86
13	62-North Bengal Development	(Revenue -Voted)	177.54	42.43	135.12
14	47-Disaster Management	(Revenue-Charged)	26.97	0.27	26.70
	Total		2413.09	1282.1689	1130.92

Source: Appropriation Accounts

APPENDIX 2.10

(Refer Paragraph 2.3.9
Page 44)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2014 or thereafter

(₹ in crore)

Sl. No.	Grant No	Date of surrender	Amount	Head(s) of Account	Name of Department
1	2	31-03-2014	1.58	2012	Governor's Secretariat
2	39	31-03-2014	907.67	2052, 2215, 2217, 3604, 4059, 4215, 4217, 6217	Municipal Affairs
3	9	31-03-2014	235.09	2049, 2058, 2852, 2853, 3451, 3475, 4407, 4551, 4857, 4885, 6407, 6551, 6857, 6860, 6885	Commerce and Industries
4	31	31-03-2014	7.23	6859, 2251, 4859, 4070	Information Technology
5	43	06-06-2014	578.44	2045, 2049, 2575, 2801, 2810, 3451, 4801, 6003, 6801	Power and Non-Conventional Energy Sources
6	12	31-03-2014	24.59	2505, 2575, 3451, 4575	Planning
7	52	31-03-2014	36.86	2551, 3452, 5452	Tourism
8	17	12-06-2014	33.89	2039	Excise
9	47	31-03-2014	3.85	2049, 4059, 6003	Disaster Management
10	11	31-03-2014	97.75	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6851, 6860	Micro & Small Scale Enterprises and Textiles
11	1	19-06-2014	33.28	2011, 2059, 4059	Legislative Assembly Secretariat
12	27	31-03-2014	1.31	2055	Home
13	27	17-06-2014	8.64	2055	Home
14	42	31-03-2014	27.43	2051, 2052, 2070, 4059, 4216	Personnel and Administrative Reforms
Total			1997.61		

Source: Records of O/o the Pr. Accountant General (A&E)

APPENDIX 2.11

(Refer Paragraph 2.3.11
Page 44)

Statement showing cases which satisfied the criteria laid down for treatment of New Service/New Instrument of Service but were not treated as such

				(₹ in crore)
Sl. No	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	7	2225-02-796-NP 015 -Mayel Lyang Lepcha Development Board	Backward Classes Welfare	1.27
2		4225-01-283-SP 001 -Construction of Hostels under Babu Jagjivan Ram Chhatravas Yojana		3.01
3	15	2202-01-789-CS 009 -Teacher Education (ES)	School Education	3.22
4		2202-01-796-CS 008 -Teacher Education (ES)		0.97
5	30	2205-00-102-CN 005 - Commemoration of 150 th Birth Aniversary of Swami Vivekananda (IC)	Information and Cultural Affairs	1.96
6		2235-60-110-SP 002 Medical Insurance Scheme for Film and Television Artists/Technicians		1.27
7	62	4575-60-001-SP 001 Schemes for Development of North Bengal (NB)	North Bengal Development	25.39
Total				37.09

Source: Records of O/o the Pr. Accountant General (A&E)

APPENDIX 2.12

(Refer Paragraph 2.6
Page 46)

Statement of unclaimed deposits not lapsed and transferred to Government Account

Sl. No	Nature of deposits	Treasury involved	Amount (₹ in lakh)
(1)	(2)	(3)	(4)
1	Revenue Deposits	Burdwan-I	91.17
		Burdwan-II	4.68
		Toofanganj	5.60
		Siliguri-I	146.80
		Howrah-II	130.31
		Contai	2.28
		Coochbehar-I	34.73
		Medinipur	161.26
		Darjeeling	79.58
		2	Earnest/Security Money Deposits
Burdwan-I	46.59		
Burdwan-II	23.17		
Bidhannagar	24.44		
Khatra	0.79		
Jhargram	9.09		
Berhampore-I	33.34		
Toofanganj	0.65		
Alipur-II	70.94		
Siliguri-I	214.80		
Howrah-II	11.70		
Baruipur	1.16		
Contai	82.96		
Coochbehar-I	4.52		
Darjeeling	28.45		
3	Personal Deposits of LA collectors/Rent Controller	Hooghly-II	0.59
		Bidhannagar	27.57
		Siliguri-I	122.68
		Contai	9.56
4	Deposits in connection with Elections	Egra	3.50
		Burdwan-I	19.23
		Hooghly-II	3.78
		Jhargram	1.93
		Toofanganj	0.22
		Malda-II	12.66
		Siliguri-I	0.41
		Coochbehar-I	5.03
		Medinipur	3.35
		Total	1419.82

Source: Departmental figures.

APPENDIX 2.13

(Refer Paragraph 2.7.2 Page 50)

Statement showing unnecessary supplementary provision in Grant Number 6 where savings occurred out of the original grant

(₹ in crore)

Year	Section	Original grant	Supplementary grant	Total grant (Col.3 + Col.4)	Actual Expenditure	Savings in Original grant (Col.3 – Col.6)	Total Savings (Col.3+Col.4-Col.6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2009-10	Revenue (Voted)	447.30	4.13	451.43	418.86	28.44	32.57
	Revenue (Charged)	0.02	0.03	0.05	0.05	(-) 0.03	-
	Capital (Voted)	42.80	-	42.80	8.17	34.63	34.63
	Capital (Charged)	0.05	-	0.05	0.05	-	-
2010-11	Revenue (Voted)	500.13	19.22	519.35	468.28	31.85	51.07
	Revenue (Charged)	0.02	0.02	0.04	0.02	-	0.02
	Capital (Voted)	53.86	-	53.86	14.84	39.02	39.02
	Capital (Charged)	0.07	-	0.07	0.05	0.02	0.02
2011-12	Revenue (Voted)	580.23	-	580.23	462.16	118.07	118.07
	Revenue (Charged)	0.10	-	0.10	-	0.10	0.10
	Capital (Voted)	61.00	-	61.00	18.50	42.50	42.50
	Capital (Charged)	0.10	-	0.10	0.05	0.05	0.05
2012-13	Revenue (Voted)	715.12	0.09	715.21	536.15	178.97	179.06
	Revenue (Charged)	0.06	-	0.06	-	0.06	0.06
	Capital (Voted)	55.86	-	55.86	14.49	41.37	41.37
	Capital (Charged)	0.08	-	0.08	0.05	0.03	0.03
2013-14	Revenue (Voted)	731.08	0.0004	731.08	490.28	240.80	240.80
	Revenue (Charged)	0.05	-	0.05	-	0.05	0.05
	Capital (Voted)	76.55	0.0001	76.55	24.26	52.29	52.29
	Capital (Charged)	-	-	-	-	-	-
Total		3264.48	23.49	3287.97	2456.26	808.22	831.71

Source: Appropriation Accounts

APPENDIX 2.14

(Refer Paragraph 2.8 Page 52)

Cases of drawal of funds for capital works without furnishing sub-vouchers on the strength of Finance Department order of February 2013

(₹ in crore)

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
Agriculture Marketing Department				
482/Fin/Sanc./AM/P/5A-04/2013 dt 13/12/2013	4401-00-104-SP003-53	Deputy Director, Agricultural Marketing (Administrative) Department, Kolkata	2.51	Construction of 16 nos. of Krishak Bazars (undertaken during 2012-13) at different locations of the State
507/Fin/Sanc/AM/CS/5A-02/13 dt 18/12/2013	4435-01-101-SP007-53		7.78	Infrastructure development for 29 Regulated Markets
	4435-01-789-SP003-53		2.22	
	4435-01-796-SP002-53		1.11	
1166-RIDF/3B-02/12 dt 02/01/2014	4401-00-789-SP001-53		57.77	Construction of 63 nos. of Krishak Bazar in 17 districts of West Bengal under RIDF - XVIII for Marketing and Storage infrastructure like Godown etc. as sanctioned by NABARD.
	4401-00-796-SP001-53		33.91	
	4401-00-800-SP007-53	33.91		
Total: Agriculture Marketing Department			139.21	
Technical Education & Training Department				
161 & 162-TET(Trg)/2B-03/2012 dt 13/02/2014	4202-02-103-SP003-53	Director of Industrial Training, West Bengal	7.17	Construction of new ITIs at Tapan, Maynaguri, Balarampur, Garbeta, Santuri, Keshpur and Debra
	4202-02-796-SP004-53		0.87	
	4202-02-103-SP004-53		4.57	
207(Sanc)-TET-(Trg)/2B-27/2013 dt 14/03/2014	4202-01-800-SP001-53		6.32	Construction of seven ITIs at Hili, Basanti, Purbasthali, Pursurah, Sonamukhi, Indpur and Ranibandh

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
208(Sanc)-TET-(Trg)/2B-17/2014 dt 14/03/2014	4202-02-104-SP007-53		6.12	Construction of eight ITIs at Raghunathganj, Samsorganj, Kaliaganj, Jaynagar, Mangalkote, Nanoor, Illambazar and Bhatar
210(Sanc)-TET-(Trg)/2B-17/2014 dt 21/03/2014	4202-02-104-SP007-53		8.92	Construction of ITIs at Raghunathganj, Samsorganj, Jaynagar, Mangalkote, Nanoor, Illambazar and Bhatar
209(Sanc)-TET-(Trg)/2B-18/2014 dt 20/03/2014	4202-02-104-SP007-53		2.45	Construction of ITIs at Sagar, Patharpratima and Dinhata
211(Sanc)-TET-(Trg)/2B-18/2014 dt 21/03/2014	4202-02-104-SP007-53		7.06	Construction of ITIs at Sagar and Patharpratima
212(Sanc)-TET(Trg)/2B-27/2013 dt 21/03/2014	4202-01-800-SP001-53		21.85	Construction of ITIs at Hili, Basanti, Purbasthali-I, Sonamukhi, Indpur and Ranibandh
222(Sanc)-TET(Trg)/2B-03/2013 dt 26/03/2014	4202-02-796-SP005-53		1.21	Construction of ITIs at Tapan, Moynaguri, Garbeta, Balarampur, Keshpur, Debra and Santuri
Total: Technical Education & Training Department			66.54	
Health & Family Welfare Department				
524(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014	4210-01-796-SP005-53	The Joint Director of Health Services(Accounts), Directorate of Health Services, West Bengal	28.86	Augmentation of health infrastructure to 11 backward districts using central resources under Backward Region Grant Fund.
525(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014			135.57	Augmentation of health infrastructure in 11 backward districts using central resources under Backward Region Grant Fund.

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
523(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014			135.57	Augmentation of health infrastructure in 11 backward districts using central resources under Backward Region Grant Fund.
Total: Health & Family Welfare Department			300.00	
Grand total: Three Departments			505.75	

Source : Departmental figures

APPENDIX 3.1

(Refer Paragraph 3.1
Page 56)

Statement showing non-submission of Utilisation Certificates under West Bengal Panchayat Act

(₹ in lakh)

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
1	Burdwan ZP	822.50	2012-13	427.93	394.57
2	Hooghly ZP	1058.43	2012-13	155.80	902.63
3	Howrah ZP	142.00	2012-13	-	142.00
4	Jalpaiguri ZP	39.00	2012-13	3.73	35.27
5	Siliguri Mahakuma Parishad ZP	109.13	2012-13	-	109.13
6	South 24 Parganas ZP	2031.22	2012-13	-	2031.22
7	Amta-II PS	448.31	2010-13	-	448.31
8	Ausgram-I PS	102.59	2011-13	-	102.59
9	Bagdah PS	0.22	2010-11	-	0.22
10	Balurghat PS	271.83	2011-13	-	271.83
11	Baraboni PS	204.61	2010-13	-	204.61
12	Basirhat-II PS	4.80	2011-13	-	4.80
13	Bharatpur-I PS	14.00	N/A	3.50	10.50
14	Bhatar PS	24.50	2011-12	-	24.50
15	Binpur-I PS	29.02	2012-13	-	65.83 ¹
16	Bishnupur-I PS	294.78	2010-13	-	294.78
17	Bishnupur-II PS	15.95	2010-11	-	15.95
18	Falakata PS	57.49	2011-13	-	57.49
19	Garbeta-III PS	275.94	2010-13	-	275.94
20	Ghatal PS	72.46	2010-13	-	72.46
21	Goalpokher-I PS	125.15	2009-13	-	125.15
22	Gosaba PS	452.34	2011-13	-	452.34
23	Habra-II PS	17.51	2011-13	-	17.51

¹It is cumulative amount from previous years

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
24	Haldibari PS	14.21	2009-11	-	14.21
25	Harirampur PS	101.56	2011-13	-	101.56
26	Harishchandrapur-I PS	7.30	2012-13	-	7.30
27	Itahar PS	66.02	2009-13	-	66.02
28	Katwa-I PS	60.96	2006-10	-	60.96
29	Kolaghat PS	65.20	2011-13	-	65.20
30	Kulpi PS	678.67	2011-13	-	678.67
31	MadarihatBirpara PS	321.04	2010-13	-	321.04
32	Mal PS	233.56	2011-13	-	233.56
33	Manikchak PS	55.17	2011-13	-	55.17
34	Memari-I PS	187.10	2010-13	16.51	170.59
35	Nagrakata PS	45.53	2009-13	-	45.53
36	Nandigram-I PS	50.05	2012-13	-	50.05
37	Narayangarh PS	32.70	2010-13	-	32.70
38	Naxalbari PS	61.03	2011-12	-	61.03
39	Panskura-I PS	26.41	2011-13	-	26.41
40	Raina-I PS	318.91	2010-13	247.22	71.69
41	Raina-II PS	35.66	2010-13	-	35.66
42	Ramnagar-I PS	9.27	2011-13	-	9.27
43	Ramnagar-II PS	12.98	2010-12	-	12.98
44	Ratua-II PS	46.55	2007-12	6.98	39.57
45	SahidMatangini PS	224.52	2010-13	-	224.52
46	Salboni PS	11.10	2010-12	-	11.10
47	Sandeskhali-II PS	19.06	2011-13	-	19.06
48	Sankrail PS	83.63	2008-12	19.48	64.15
49	Santipur PS	8.76	2011-13	-	8.76
50	Sarenga PS	145.29	2012-13	69.95	75.34
51	Sitai PS	23.37	2010-13	-	23.37
52	Tufanganj-I PS	594.04	2008-13	-	594.04
53	Uluberia PS	62.58	2008-10	-	62.58
	TOTAL	10216.01			9301.72

Source: Records of the Institutions

APPENDIX

3.2

(Refer Paragraph 3.2
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Statement showing names of bodies and authorities (other than PRIs), the accounts of which had not been received

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2009-10 to 2013-14	5
2.	Howrah	2012-13 to 2013-14	2
3.	Kolkata	2013-14	1
Kolkata Municipal Area (KMA) – Municipality			
4.	Baidyabati	2008-09 to 2013-14	6
5.	Bally	2008-09 to 2013-14	6
6.	Bansberia	2007-08 to 2013-14	7
7.	Baranagar	2012-13 to 2013-14	2
8.	Barasat	2009-10 to 2013-14	5
9.	Barrackpore	2012-13 to 2013-14	2
10.	Baruipur	2011-12 to 2013-14	3
11.	Bhadreswar	2007-08 to 2013-14	7
12.	Bhatpara	2013-14	1
13.	Bidhannagar	2007-08 to 2013-14	7
14.	Budge Budge	2013-14	1
15.	Champdany	2013-14	1
16.	Dum Dum	2009-10 to 2013-14	5
17.	Dankuni	2010-11 to 2013-14	4
18.	Garulia	2008-09 to 2013-14	6
19.	Gayeshpur	2008-09 to 2013-14	6
20.	Halisahar	2006-07 to 2013-14	8
21.	Hooghly Chinsurah	2010-11 to 2013-14	4
22.	Kalyani	2006-07 to 2013-14	8
23.	Kamarhati	2012-13 to 2013-14	2
24.	Kanchrapara	2008-09 to 2013-14	6
25.	Khardah	2008-09 to 2013-14	6
26.	Konnagar	2012-13 to 2013-14	2
27.	Madhyamgram	2011-12 to 2012-13	3
28.	Maheshtala	2010-11 to 2013-14	4
29.	Nabadiganta Industrial Township	2006-07 to 2013-14	8
30.	Naihati	2012-13 to 2013-14	2
31.	New Barrackpore	2010-11 to 2013-14	4
32.	North Barrackpore	2008-09 to 2013-14	6
33.	North Dum Dum	2010-11 to 2013-14	4
34.	Panihati	2010-11 to 2013-14	4
35.	Pujali	2012-13 to 2013-14	2
36.	RajarhatGopalpur	2012-13 to 2013-14	2
37.	RajpurSonarpur	2011-12 to 2013-14	3

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
38.	Rishra	2007-08 to 2013-14	7
39.	Serampore	2009-10 to 2013-14	5
40.	South Dum Dum	2010-11 to 2013-14	4
41.	Titagarh	2008-09 to 2013-14	6
42.	Uluberia	2010-11 to 2013-14	4
43.	UttarparaKotrung	2009-10 to 2013-14	5
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
44.	Asansol	2013-14	1
45.	Durgapur	2011-12 to 2013-14	3
46.	Siliguri	2010-11 to 2013-14	4
Non - Kolkata Municipal Area (Non-KMA) – Municipality			
47.	Alipurduar	2008-09 to 2013-14	6
48.	Arambag	2008-09 to 2013-14	6
49.	AshokenagarKalyangarh	2008-09 to 2013-14	6
50.	Baduria	2009-10 to 2013-14	5
51.	Balurghat	2009-10 to 2013-14	5
52.	Bankura	2009-10 to 2013-14	5
53.	Basirhat	2012-13 to 2013-14	2
54.	Beldanga	2007-08 to 2013-14	7
55.	Berhampur	2007-08 to 2013-14	7
56.	Birnagar	2009-10 to 2013-14	5
57.	Bishnupur	2007-08 to 2013-14	7
58.	Bolpur	2007-08 to 2013-14	7
59.	Bongaon	2008-09 to 2013-14	6
60.	Burdwan	2012-13 to 2013-14	2
61.	Chakdaha	2012-13 to 2013-14	2
62.	Chandrakona	2009-10 to 2013-14	5
63.	Contai	2008-09 to 2013-14	6
64.	Coochbehar	2007-08 to 2013-14	7
65.	Coopers' Camp Notified Area Authority	2008-09 to 2013-14	6
66.	Dainhat	2007-08 to 2013-14	7
67.	Dalkhola	2008-09 to 2013-14	6
68.	Darjeeling	2007-08 to 2013-14	7
69.	Dhulian	2007-08 to 2013-14	7
70.	Dhupguri	2008-09 to 2013-14	6
71.	Diamond Harbour	2009-10 to 2013-14	5
72.	Dinhata	2007-08 to 2013-14	7
73.	Dubrajpur	2008-09 to 2013-14	6
74.	Egra	2008-09 to 2013-14	6
75.	English Bazaar	2009-10 to 2013-14	5
76.	Gangarampur	2008-09 to 2013-14	6
77.	Ghatal	2009-10 to 2013-14	5
78.	Gobardanga	2011-12 to 2013-14	3
79.	Guskara	2011-12 to 2013-14	3
80.	Habra	2009-10 to 2013-14	5
81.	Haldia	2008-09 to 2013-14	6
82.	Haldibari	2009-10 to 2013-14	5

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2013-14	6
84.	Jainagar-Majilpur	2008-09 to 2013-14	6
85.	Jalpaiguri	2008-09 to 2013-14	6
86.	Jamuria	2007-08 to 2013-14	7
87.	Jangipur	2009-10 to 2013-14	5
88.	Jhalda	2008-09 to 2013-14	6
89.	Jhargram	2009-10 to 2013-14	5
90.	Jiaganj-Azimgunj	2008-09 to 2013-14	6
91.	Kaliaganj	2007-08 to 2013-14	7
92.	Kalimpong	2008-09 to 2013-14	6
93.	Kalna	2008-09 to 2013-14	6
94.	Kandi	2007-08 to 2013-14	7
95.	Katwa	2008-09 to 2013-14	6
96.	Kharagpur	2010-11 to 2013-14	4
97.	Kharar	2008-09 to 2013-14	6
98.	Khirpai	2012-13 to 2013-14	2
99.	Krishnanagar	2011-12 to 2013-14	3
100.	Kulti	2007-08 to 2013-14	7
101.	Kurseong	2008-09 to 2013-14	6
102.	Mal	2008-09 to 2013-14	6
103.	Mathabhanga	2008-09 to 2013-14	6
104.	Midnapore	2009-10 to 2013-14	5
105.	Mekhliganj	2008-09 to 2013-14	6
106.	Memari	2007-08 to 2013-14	7
107.	Mirik	2007-08 to 2013-14	7
108.	Murshidabad	2007-08 to 2013-14	7
109.	Nabadwip	2009-10 to 2013-14	5
110.	Nalhati	2009-10 to 2013-14	5
111.	Old Malda	2007-08 to 2013-14	7
112.	Panskura	2008-09 to 2013-14	6
113.	Purulia	2007-08 to 2013-14	7
114.	Raiganj	2012-13 to 2013-14	2
115.	Ramjibanpur	2009-10 to 2013-14	5
116.	Rampurhat	2007-08 to 2013-14	7
117.	Ranaghat	2008-09 to 2013-14	6
118.	Raghunathpur	2007-08 to 2013-14	7
119.	Raniganj	2009-10 to 2013-14	5
120.	Sainthia	2008-09 to 2013-14	6
121.	Santipur	2008-09 to 2013-14	6
122.	Sonamukhi	2007-08 to 2013-14	7
123.	Suri	2008-09 to 2013-14	6
124.	Taherpur Notified Area Authority	2010-11 to 2013-14	4
125.	Taki	2011-12 to 2013-14	3
126.	Tamluk	2008-09 to 2013-14	6
127.	Tarakeswar	2008-09 to 2013-14	6
128.	Tufanganj	2007-08 to 2013-14	7
Total			655

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2013-14	5
2.	Burdwan	1997-98 to 2013-14	17
3.	Calcutta	2012-13 to 2013-14	2
4.	Jadavpur	2012-13 to 2013-14	2
5.	Kalyani	2011-12 to 2013-14	3
6.	North Bengal	2008-09 to 2013-14	6
7.	Rabindra Bharati	2013-14	1
8.	Vidyasagar	2013-14	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2013-14	4
10.	Bengal Engineering & Science University	2012-13 to 2013-14	2
11.	Jadavpur PF Accounts	2009-10 to 2013-14	5
Total			48
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14	1
2.	Kolkata Improvement Trust	2013-14	1
3.	Change Management Unit	2010-11 to 2013-14	4
4.	Howrah Improvement Trust	2006-07 to 2013-14	8
Total			14

Source: Records of the Institutions

APPENDIX

3.3

(Refer Paragraph 3.2
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Unutilised Government grants as of March 2012/2013 (Other than PRIs)

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality/ Municipal Corporation			
1.	Asansol Municipal Corporation	2012-13	957.70
2.	Bally Municipality	2012-13	345.28
3.	Bankura Municipality	2010-12	47.69
4.	Bansberia Municipality	2010-13	354.71
5.	Baranagar Municipality	2011-12	121.71
6.	Bhadreswar Municipality	2012-13	106.67
7.	Bidhannagar Municipality	2012-13	298.00
8.	Birnagar Municipality	2011-13	11.71
9.	Champdani Municipality	2010-13	289.18
10.	ChandernagoreMunicipal Corporation	2012-13	124.07
11.	Dainhat Municipality	2010-13	88.01
12.	Dalkhola Municipality	2010-13	105.52
13.	Diamond Harbour Municipality	2009-12	661.24
14.	Dubrajpur Municipality	2010-13	400.10
15.	Durgapur Municipal Corporation	2012-13	328.37
16.	Garulia Municipality	2009-13	96.57
17.	Guskara Municipality	2009-13	288.23
18.	Habra Municipality	2011-13	508.86
19.	Haldia Municipality	2010-13	123.23
20.	Hooghly Chinsurah Municipality	2011-12	447.37
21.	Howrah Municipal Corporation	2011-12	1508.33
22.	Jangipur Municipality	2011-13	56.82
23.	Jhargram Municipality	2008-12	141.53
24.	Kalna Municipality	2010-13	19.39
25.	Kamarhati Municipality	2011-12	224.10
26.	Kanchrapara Municipality	2012-13	1166.88
27.	Kandi Municipality	2010-13	112.93
28.	Kharar Municipality	2010-13	20.22
29.	Khardaha Municipality	2011-12	431.86
30.	Khirpai Municipality	2008-12	79.62
31.	KMC	2011-12	25859.00
32.	Konnagar Municipality	2010-13	74.05
33.	Maheshtala Municipality	2011-12	101.64
34.	Mathabhanga Municipality	2010-13	19.51
35.	Memari Municipality	2011-13	133.08
36.	Midnapore Municipality	2010-13	257.24
37.	Nabadwip Municipality	2010-12	472.00
38.	North Dum Dum Municipality	2011-12	2746.93
39.	Panihati Municipality	2011-12	394.19

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
40.	Pujali Municipality	2010-13	235.30
41.	Rajpur-Sonarpur Municipality	2012-13	1139.26
42.	Ranaghat Municipality	2011-13	16.78
43.	Rishra Municipality	2012-13	128.88
44.	Sainthia Municipality	2010-13	699.54
45.	South Dum Dum Municipality	2011-12	392.75
46.	Suri Municipality	2010-13	40.42
47.	Taherpur Notified Area Authority	2012-13	4.85
48.	Taki Municipality	2009-12	121.42
49.	Tarakeswar Municipality	2010-13	44.14
University			
50.	Calcutta University	2011-12	176.02
51.	Gourbanga University	2008-13	131.63
52.	Jadavpur University	2011-12	601.69
53.	Vidyasagar University	2011-12	150.42
54.	West Bengal State University	2008-13	1.80
District Primary School Council (DPSC)			
55.	DPSC, Birbhum	2011-13	485.00
56.	DPSC, Jalpaiguri	2008-12	2477.83
57.	DPSC, Murshidabad	2008-13	3738.36
58.	DPSC, North 24 Pgs.	2010-12	172.11
59.	DPSC, Paschim Midnapore	2009-13	205.14
Local Library Authority (LLA)			
60.	LLA, Howrah	2009-13	0.30
61.	LLA, Nadia	2009-13	111.00
Fish Farmers' Development Agency (FFDA)			
62.	FFDA, Burdwan	2008-13	191.33
Others			
63.	WBCHSE	2009-13	3015.23
Total			53804.74

Source: Records of the Institutions

APPENDIX

3.4

(Refer Paragraph 3.2
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Statement showing unutilised Government grants for the year 2012-13 (in respect of Zilla Parishads & Panchayat Samitis)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
Zilla Parishad			
1	Siliguri Mahakuma Parishad	2012-13	18.37
2	South 24 Parganas	2012-13	126.48
3	Birbhum	2012-13	38.73
4	Bardhaman	2012-13	80.42
5	Dakshin Dinajpur	2012-13	37.58
6	Hooghly	2012-13	34.79
7	Howrah	2012-13	41.85
8	Jalpaiguri	2012-13	73.66
9	Malda	2012-13	122.28
10	Murshidabad	2012-13	108.17
11	Purba Medinipur	2012-13	50.81
12	Purulia	2012-13	66.02
13	Uttar Dinajpur	2012-13	58.36
Panchayat Samity			
14	Alipurduar-II	2012-13	7.31
15	Amdanga	2012-13	3.95
16	Amta-II	2012-13	3.64
17	Ausgram-I	2012-13	4.95
18	Ausgram-II	2012-13	4.78
19	Baduria	2012-13	5.18
20	Bagda	2012-13	8.10
21	Baghmundi	2012-13	3.78
22	Balagarh	2012-13	2.99
23	Balurghat	2012-13	12.85
24	Bankura-I	2012-13	5.55
25	Bankura-II	2012-13	3.89
26	Barabazar	2012-13	7.50
27	Baraboni	2012-13	4.94
28	Barasat-I	2012-13	3.96
29	Barasat-II	2012-13	5.34
30	Barjora	2012-13	3.89
31	Barrackpore-I	2012-13	3.73
32	Barrackpore-II	2012-13	3.54
33	Baruipur	2012-13	12.61
34	Basanti	2012-13	11.53
35	Basirhat-I	2012-13	7.48
36	Basirhat-II	2012-13	4.13
37	Beldanga-II	2012-13	9.96
38	Bhagabangola-II		4.93
39	Bhagwangola-I	2012-13	5.51
40	Bhangar-I	2012-13	10.48

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
41	Bharatpur-I	2012-13	4.30
42	Bhatar	2012-13	7.57
43	Binpur-I	2012-13	9.82
44	Bishnupur-I	2012-13	3.65
45	Bishnupur-II	2012-13	4.37
46	Bolpur-Sriniketan	2012-13	6.44
47	Bundwan	2012-13	7.14
48	Burdwan-I	2012-13	4.50
49	Canning-I	2012-13	9.82
50	Chanchol-II	2012-13	6.96
51	Chhatna	2012-13	6.60
52	Daspur-I	2012-13	4.79
53	Daspur-II	2012-13	5.09
54	Deganga	2012-13	7.45
55	Dhupguri	2012-13	14.95
56	Diamond Harbour-I	2012-13	3.73
57	Dinhata-I	2012-13	9.60
58	Durgapur Faridpur	2012-13	3.41
59	Egra-II	2012-13	2.51
60	Falakata	2012-13	8.68
61	Galsi-I	2012-13	2.61
62	Galsi-II	2012-13	4.57
63	Garbheta-III	2012-13	5.12
64	Ghatal	2012-13	6.10
65	Goalpokher-I	2012-13	12.41
66	Goalpokher-II	2012-13	4.44
67	Gosaba	2012-13	10.06
68	Habra-II	2012-13	3.28
69	Haldibari	2012-13	5.01
70	Haripal	2012-13	5.47
71	Harirampur	2012-13	13.86
72	Harischandrapur-I	2012-13	14.01
73	Haroa	2012-13	3.63
74	Hasnabad	2012-13	10.77
75	Hili	2012-13	6.26
76	Hingalganj	2012-13	10.80
77	Illambazar	2012-13	8.64
78	Indpur	2012-13	10.13
79	Itahar	2012-13	4.72
80	Jalangi	2012-13	9.94
81	Jaynagar-I	2012-13	7.13
82	Jhalda-I	2012-13	4.73
83	Kandi	2012-13	7.47
84	Kanksa	2012-13	5.49
85	Katwa-I	2012-13	3.06
86	Katwa-II	2012-13	3.49
87	Keshiary	2012-13	7.07
88	Ketugram-I	2012-13	3.60
89	Ketugram-II	2012-13	2.59
90	Kharibari	2012-13	2.02
91	Khanakul-I	2012-13	5.54
92	Khanakul-II	2012-13	4.30
93	Khatra	2012-13	3.70
94	Khejuri-I	2012-13	1.97
95	Kolaghat	2012-13	4.78

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
96	Kulpi	2012-13	9.99
97	Kultali	2012-13	8.64
98	Kumargram	2012-13	7.15
99	Kushmandi	2012-13	6.19
100	Labpur	2012-13	7.60
101	Madarihat Birpara	2012-13	4.86
102	Magrahat-I	2012-13	5.55
103	Magrahat-II	2012-13	9.08
104	Mahishadal	2012-13	3.20
105	Mal	2012-13	9.39
106	Mangolkote	2012-13	4.84
107	Manikchak	2012-13	14.71
108	Mathurapur-I	2012-13	5.41
109	Mathurapur-II	2012-13	9.02
110	Matigara	2012-13	2.86
111	Md. Bazar	2012-13	7.42
112	Memari-I	2012-13	4.11
113	Memari-II	2012-13	2.85
114	Minakhan	2012-13	6.35
115	Monteswar	2012-13	7.37
116	Murarai-I	2012-13	5.06
117	Nabagram	2012-13	4.07
118	Nagrakata	2012-13	5.35
119	Nalhati-I	2012-13	5.50
120	Nalhati-II	2012-13	2.67
121	Nandakumar	2012-13	3.11
122	Nandigram-I	2012-13	3.60
123	Nandigram-II	2012-13	1.78
124	Nanoor	2012-13	5.95
125	Narayangarh	2012-13	14.45
126	Naxalbari	2012-13	1.69
127	Nayagram	2012-13	10.95
128	Pandaveswar	2012-13	4.16
129	Pandua	2012-13	8.71
130	Panskura-I	2012-13	6.03
131	Patashpur-I	2012-13	1.86
132	Phansidewa	2012-13	3.45
133	PolbaDadpur	2012-13	4.23
134	Purbasthali-I	2012-13	2.74
135	Purbasthali-II	2012-13	4.24
136	Raghunathganj-I	2012-13	38.41
137	Raina-I	2012-13	0.31
138	Raina-II	2012-13	4.41
139	Raipur	2012-13	7.46
140	Rajgunj	2012-13	10.69
141	Rajnagar	2012-13	3.78
142	Ramnagar-I	2012-13	2.49
143	Ramnagar-II	2012-13	2.24
144	Rampurhat-I	2012-13	6.20
145	Ranigunj	2012-13	2.07
146	Ratua-II	2012-13	6.26
147	Sagar	2012-13	10.06
148	Sagardighi	2012-13	7.00
149	Sahid Matangani	2012-13	2.75
150	Salboni	2012-13	8.96

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
151	Sandeshkhali-I	2012-13	11.03
152	Sandeshkhali-II	2012-13	3.19
153	Sankrail (Howrah)	2012-13	4.33
154	Sanskraail	2012-13	6.33
155	Sarenga	2012-13	9.31
156	Shantipur	2012-13	4.86
157	Simlapal	2012-13	8.26
158	Singur	2012-13	6.76
159	Sitai	2012-13	7.57
160	Suri-I	2012-13	3.89
161	Suri-II	2012-13	4.58
162	Sutahata	2012-13	3.09
163	Sutahata-II	2012-13	1.54
164	Taldangra	2012-13	8.81
165	Thakurpukur Maheshtala	2012-13	2.60
166	Tufanganj-I	2012-13	4.81
167	Tufanganj-II	2012-13	6.29
168	Uluberia-I	2012-13	3.23
Total			1823.93

Source: Records of the Institutions

APPENDIX 3.5

(Refer Paragraph 3.3 Page 59)

Performances of Autonomous Bodies (Submission of Accounts, issue & laying of SARs U/S 19)

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2018-19	2013-14	2011-12	2011-12	28.10.13	2009-10	Last reminder for laying of SARs for the years 2010-11 and 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts from 2012-13 to 2013-14 issued on 24.06.2014.
2	West Bengal Commission for Women	2016-17	2013-14	2012-13	2012-13	04.03.14	2006-07	Last Reminder for laying of SARs for the years 2007-08 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
3	West Bengal Human Rights Commission	Permanent entrustment	2013-14	2012-13	2012-13	24.01.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2013-14	2012-13	2012-13	07.01.14	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
5	West Bengal Heritage Commission	2015-16	2013-14	2011-12	2011-12	13.03.14	2007-08	Last reminder for laying of SARs for the year 2008-09 to 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
6	West Bengal Commission for Backward Classes	2017-18	2013-14	2012-13	2012-13	07.01.14	Since inception i.e 1993-94	Last reminder for laying of SARs since 1993-94 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2013-14	2011-12	2011-12	23.05.14	2010-11	Last reminder for laying of SARs for the year 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2013-14	2007-08	2007-08	07.07.09	Not laid since inception i.e. 2004-05	Last reminder for laying of SARs for the years 2004-05 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2013-14	2007-08	2007-08	09.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2013-14	2006-07	2006-07	07.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2006-07 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2007-08 to 2013-14 issued on 24.06.2014.
11	District Legal Services Authority, Howrah	Permanent entrustment	2013-14	2008-09	2008-09	07.10.11	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2009-10 to 2013-14 issued on 24.06.2014.
12	District Legal Services Authority, Bankura	Permanent entrustment	2013-14	2012-13	2012-13	10.02.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
13	District Legal Services Authority, DakshinDinajpur	Permanent entrustment	2013-14	2007-08	2007-08	11.12.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
14	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2013-14	2010-11	2008-09	29.10.13	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014.
15	District Legal Services Authority, Birbhum	Permanent entrustment	2013-14	2012-13	2012-13	02.05.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
								the year 2013-14 issued on 24.06.2014.
16	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2013-14	2011-12	-	-	-	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
17	District Legal Services Authority, Malda	Permanent entrustment	2013-14	2012-13	2012-13	21.05.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
18	DLSAs of 9 districts **	Permanent entrustment	2013-14	Not yet submitted	NA	NA	NA	Last reminder for submission of accounts upto 2013-14 issued on 24.06.2014.
19	West Bengal Minorities Development & Finance Corporation	2014-15	2013-14	2012-13	2012-13	25.04.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
20	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2013-14	2012-13	2010-11	19.04.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2010-11 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
21	West Bengal Backward Classes Development & Finance Corporation	2014-15	2013-14	2012-13	2011-12	02.08.13	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2011-12 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
22	West Bengal Housing Board	2016-17	2013-14	2012-13	2012-13	16.05.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
23	Kolkata Metropolitan Development Authority	2016-17	2013-14	2012-13	2011-12	19.08.13	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2011-12 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.

Source: Records of the Autonomous bodies

** 1. DLSA Coochbehar 2. DLSA Purulia 3. DLSA 24 Parganas (N) 4. DLSA 24 Parganas (S) 5. DLSA Nadia 6. DLSA Murshidabad 7. DLSA Purba Medinipur 8. DLSA Darjeeling 9. DLSA Kolkata

APPENDIX 3.6

(Refer Paragraph 3.3
Page 59)

Statement showing Performance of Autonomous Bodies (Submission of Accounts & issue of SARs U/S 20)

Sl No	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt/ Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2010-11 to 2014-15	2011-12	2011-12	Dec. 2013	Last reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
2	Asansol Durgapur Development Authority	2010-11 to 2014-15	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
3	Haldia Development Authority	2010-11 to 2014-15	2012-13	2012-13	May 2014	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2012-13	2012-13	April 2014	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
5	Digha Sankarpur Development Authority	2010-11 to 2014-15	2010-11	2010-11	Jan. 2013	Last reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014.
6	Jaigaon Development Authority	2013-14 to 2017-18	2010-11	2010-11	Sept. 2013	Last reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014
7	West Bengal State Council of Technical Education	2011-12 to 2015-16	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2013-14 issued on 24.06.2014. Latest reminder for re-entrustment sent on 10.03.2014.
8	Burdwan Development Authority	2012-13 to 2016-17	2011-12	2011-12	July 2013	Last reminder for submission of accounts for the years 2012-13 and 2013-14 issued on 24.06.2014
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	June 2011	Last reminder for submission of accounts for the years 2010-11 to 2013-14 issued on 24.06.2014
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2010-11	2010-11	Dec. 2013	Last reminder for submission of accounts for the year 2011-12 issued on 24.06.2014. Latest reminder for re-entrustment sent on 03.06.2014.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2010-11	Mar. 2012	Latest reminder for re-entrustment sent on 03.06.2014.

12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May 2014	Latest reminder for re-entrustment sent on 03.06.2014.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July 2013	Latest reminder for re-entrustment sent on 03.06.2014.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	Jan. 2014	Latest reminder for re-entrustment sent on 03.06.2014.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec. 2012	Last reminder for submission of accounts for the year 2011-12 issued on 24.06.2014. Latest reminder for re-entrustment sent on 03.06.2014.
16	New Town Kolkata Development Authority	2008-09 to 2012-13	2012-13	2012-13	Jan. 2014	Latest reminder for re-entrustment sent on 09.12.2013
17	Midnapore-Kharagpur Development Authority	2008-09 to 2012-13	Not submitted	Nil	Nil	No accounts were submitted since inception. Latest reminder issued on 29.05.2014.

Source: Records of the Autonomous bodies

APPENDIX

3.7

(Refer Paragraph 3.4
Page 60)

Statement of finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial undertakings

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss as per latest A/c received upto June 2014 (₹ in crore)
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2011-12	566.08	523.22
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	Accumulated profit 2.14
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1998-99	2.95	2.76
			(3) Integrated Wood Industries Scheme, Durgapur	1956	1998-99	4.45	3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	4.96
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	0.18
4	Animal Resources Development	4	1) Durgapur Milk Supply Scheme	1972	2012-13	88.79	118.99
			2) Krishnanagar Milk Supply Scheme	1977	2012-13	45.38	48.27
			3) Burdwan Milk Supply Scheme	1982	2012-13	47.01	46.83
			4) Greater Kolkata Milk Supply Scheme	1990	No arrear	1489.46	1439.44
5	Housing	2	Brick Production (Palta Mechanised)	1970	2012-13	(-)14.86	40.90
			Brick Production (Akra Manual)	1970	2010-11 to 2012-13	(-)51.92	24.05
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11 to 2012-13	11.09	Accumulated profit 11.09
7	Food and Supplies	1	Scheme for Public Distribution System of Food Grains	1986	2011-12 & 2012-13	773.70	Accumulated profit 245.77
Total		14				2968.80	1994.50

Loss making 11- accumulated loss ₹ 2253.50
 Profit earning 3- accumulated profit ₹ 259.00
 Net accumulated loss ₹ 1994.50

Non-working Government Undertakings

1	Training-cum-production centre for Wood Industries, Siliguri	Closed since 21.11.2006
2	Integrated Wood Industries Scheme, Durgapur	Closed since 21.11.2006
3	Integrated Wood Industries Scheme, Kalyani	Closed since 21.11.2006
4	Training-cum-Production Centre – Mechanical Toys, Hooghly	Closed since 21.06.1986
5	Central Lock Factory, Bargachhia, Howrah	Closed since 17.02.1995
6	Undertaking of Darjeeling Ropeway Company Limited	Closed since 01.04.2006

Source: Departmental figures

APPENDIX

3.8

(Refer Paragraph 3.5
Page 60)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2014)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years or More	Total No. of Cases
1	Agriculture	1	5	3	4	6	34	53
2	Animal Resources Development	2	1	13	2	1	7	26
3	Board of Revenue	4	2	6	1	5	60	78
4	Co-operation	1	2	3	-	-	-	6
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	2	1	-	-	1	-	4
6	Finance	2	-	1	-	1	5	9
7	Finance (Taxation)	-	-	-	-	1	1	2
8	Fire and Emergency Services	1	-	-	-	-	-	1
9	Fisheries	1	1	-	1	2	-	5
10	Food and Supplies	-	-	-	-	1	2	3
11	Food Processing and Horticulture	-	-	-	1	-	-	1
12	Forest	-	-	5	-	-	-	5
13	Health and Family Welfare	25	7	21	9	3	22	87
14	Home (Civil) Defence	-	-	-	-	-	1	1
15	Home (Police)	-	-	-	-	1	8	9
16	Housing	-	-	-	1	-	-	1
17	Irrigation and Waterways	1	-	-	-	-	5	6
18	Information and Cultural Affairs	-	1	-	-	-	-	1
19	Judicial	-	-	1	-	-	3	4
20	Labour	-	-	-	-	1	10	11
21	Land and Land Reforms	2	1	-	-	4	247	254
22	Minor Irrigation	-	-	-	-	7	-	7
23	Municipal Affairs	-	-	-	1	-	-	1
24	Public Works	5	-	-	-	-	3	8
25	Public Works (RD)	-	-	-	-	-	1	1
26	Relief	-	2	-	3	-	1	6
27	Rural Development	1	-	3	6	3	20	33
28	School Education	1	1	4	-	-	-	6
29	Social Welfare	-	-	-	2	-	-	3
30	Sports and Youth Services	-	-	-	1	-	-	1
31	Technical Education and Training	2	1	-	2	6	1	12
32	Transport	2	-	-	-	-	-	2
33	Water Investigation and Development	3	-	-	-	-	15	18
	TOTAL	56	25	60	34	44	446	665

Source: Departmental figures

APPENDIX 3.9

(Refer Paragraph 3.5
Page 60)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	Agriculture	8	3.03	45	19.62	53	22.65
2	Animal Resources Development	3	3.20	23	524.05	26	527.25
3	Board of Revenue	-	-	78	45.66	78	45.66
4	Co-operation	-	-	6	41.64	6	41.64
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	-	-	4	22.40	4	22.40
6	Finance	2	6.09	7	9.44	9	15.53
7	Finance (Taxation)	-	-	2	2.21	2	2.21
8	Fire and Emergency Services	-	-	1	0.10	1	0.10
9	Fisheries	1	2.45	4	21.58	5	24.03
10	Food and Supplies	-	-	3	0.50	3	0.50
11	Food Processing and Horticulture	1	1.50	-	-	1	1.50
12	Forest	4	5.64	1	4.42	5	10.06
13	Health and Family Welfare	-	-	87	142.40	87	142.40
14	Home (Civil) Defence	-	-	1	1.91	1	1.91
15	Home (Police)	1	0.07	8	4.85	9	4.92
16	Housing	-	-	1	1.78	1	1.78
17	Irrigation and Waterways	1	0.60	5	0.44	6	1.04
18	Information and Cultural Affairs	-	-	1	0.06	1	0.06
19	Judicial	-	-	4	5.87	4	5.87
20	Labour	-	-	11	1.68	11	1.68
21	Land and Land Reforms	2	0.10	252	14.43	254	14.53
22	Minor Irrigation	7	0.44	-	-	7	0.44
23	Municipal Affairs	-	-	1	1.87	1	1.87
24	Public Works	7	19.37	1	0.13	8	19.50
25	Public Works (RD)	-	-	1	0.21	1	0.21
26	Relief	-	-	6	22.80	6	22.80
27	Rural Development	1	0.01	32	46.09	33	46.10
28	School Education	-	-	6	54.09	6	54.09
29	Social Welfare	-	-	3	22.28	3	22.28
30	Sports and Youth Services	-	-	1	3.24	1	3.24
31	Technical Education and Training	-	-	12	23.16	12	23.16
32	Transport	-	-	2	20.57	2	20.57
33	Water Investigation and Development	8	2.53	10	4.88	18	7.41
	TOTAL	46	45.03	619	1064.36	665	1109.39

Source: Departmental figures

APPENDIX

3.10

(Refer Paragraph 3.6.3
Page 65)

Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2014

(₹ in lakh)				
Sl. No	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, Hooghly	3524.65	3787.30	262.65
2	DM, North 24 Parganas	5407.63	5407.62	(-)0.01
3	DM, Uttar Dinajpur	6734.25 ²	6539.12	(-)195.13
4	DM, Birbhum	3633.85	3632.67	(-)1.18
5	DM, Malda	6010.48	6885.46	874.98
6	DG & IG of Police, West Bengal	17.77	12.77	(-)5.00
7	Rent Controller, Kolkata	10231.26 ³	10240.60	9.34
Total		35559.89	36505.54	945.65

Source: Departmental figures

² PDA Cash Book was closed upto 31.01.2014.

³ PDA Cash Book was closed upto 30.06.2011.

APPENDIX 3.11

(Refer Paragraph 3.6.3
Page 65)

Statement showing details of fund not at all utilised by the DDOs as on 31 March 2014

SI No	Name of the DDO	Name of the Scheme/Purpose for which fund received	Year of Receipt	Amount received	Unutilised balance	Total
				(₹ in lakh)		
1	DM, South 24 Parganas	WBIDC Ltd.	2006-07	0.05	0.05	613.66
		Development & Planning	2005-06	45.24	45.24	
		Procurement of mechanised boats for relief	2001-02	9.97	9.97	
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	20.00	20.00	
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	10.00	10.00	
		Chas-O-BasobaserBhumidanPrakalpa	2007-08	25.00	25.00	
		Self Help Self Employment	2006-07	0.15	0.15	
		Rehabilitation of Bonded Labour	2010-11	0.05	0.05	
		Rehabilitation of Bonded Labour	2010-11	0.06	0.06	
		Motivational Incentive to Certificate Officials	2010-11	0.04	0.04	
		Census	2010-11	0.16	0.16	
		Nezarath Section	2010-11	3.00	3.00	
		SBI creation of National Programme	2011-12	8.60	8.60	
		1st Instalment (50%) of Development Programme for Minority	2011-12	253.00	253.00	
		Construction of Administrative Building (Minority Bhavan)	2011-12	39.00	39.00	
Installation of fire extinguisher in all Primary School	2011-12	199.34	199.34			
2	DM, Birbhum	Observation of Disability Day	2011-12	0.15	0.15	200.15
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	75.00	75.00	
		Chas-O-BasobaserBhumidanPrakalpa	2007-08	25.00	25.00	
		Chas-O-BasobaserBhumidanPrakalpa	2008-09	100.00	100.00	
		Chas-O-BasobaserBhumidanPrakalpa	2008-09	100.00	100.00	
						813.81

Source: Departmental figures

APPENDIX

4.1

Glossary of Terms

Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

Terms	Description
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated fund of the State in case of default by the borrower for whom the guarantee has been extended.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

LIST OF ABBREVIATIONS USED

Abbreviations	Full form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
ACA	Additional Central Assistance
AIS	All India Service
APL	Above Poverty Line
ARD	Animal Resource Development
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakalpa
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CCO	Chief Controlling Officer
CE	Capital Expenditure
CESC	Calcutta Electric Supply Corporation
CGA	Controller General of Accounts
CO	Controlling Officer
CPSMS	Central Plan Scheme Monitoring System
CR	Capital Receipts
CS	Central Sector
CSF	Consolidated Sinking Fund
DC	Detailed Contingent
DCA	Departmental Consolidated Accounts
DCO	Departmental Controlling Officer
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposit and Remittance
DE	Development Expenditure
DLSA	District Legal Services Authority
DM	District Magistrate
DP&RD	Department of Panchayat and Rural Development
DPL	Durgapur Projects Limited

Abbreviations	Full form
DPSC	District Primary School Council
DRDA	District Rural Development Agency
ELA	Examiner of Local Accounts
ER	Eastern Railway
ES	Economic Sector
FC	Finance Commission
FES	Fire & Emergency Services
FP	Family Pension
FPSS	Fiscal Policy Strategy Statement
FRBMA	Fiscal Responsibility & Budget Management Act
GDP	Gross Domestic Product
GIA	Grants In Aid
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
HMC	Howrah Municipal Corporation
IAS	Indian Administrative Service
IT	Information Technology
IIT	Indian Institute of Technology
MA	Municipal Affair
MDM	Mid Day Meal
MHA	Ministry of Home Affairs
MPLADS	Member of Parliament Local Area Development Scheme
MTFPS	Medium-Term Fiscal Policy Statement
NFSM	National Food Security Mission
NGO	Non-Governmental Organisation
NP	Non Plan
NPRE	Non Plan Revenue Expenditure
NPS	New Pension Scheme
NRHM	National Rural Health Mission
NSDL	National Securities Depository Limited

Abbreviations	Full form
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PBSSM	Paschim Banga Sarva Shiksha Mission
PD	Personal Deposit
PLA	Personal Ledger Account
PMGSY	Prime Minister Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PW	Public Works
RBI	Reserve Bank of India
RE	Revised Estimate
RKVY	Rashtriya Krishi Vikash Yojana
ROPA	Revision of Pay & Allowances
RR	Revenue Receipts
RR&R	Refugee Relief & Rehabilitation
SA	Sundarban Affairs
S&W	Salaries and Wages
SAR	Separate Audit Report
SDB	Sundarban Development Board
SDRF	State Disaster Response Fund
SER	South Eastern Railway
SIDCL	Sundarban Infrastructure Development Corporation Limited
SP	Superintendent of Police/ State Plan
SPB	State Planning Board
SS	Social Sector
SSA	Sarva Shiksha Abhiyan
SSE	Social Sector Expenditure
TE	Total Expenditure
TE&T	Technical Education & Training
TPDS	Targeted Public Distribution System
UC	Utilisation Certificate

Abbreviations	Full form
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBLA	West Bengal Legislative Assembly
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTR	West Bengal Treasury Rules
WBVAT	West Bengal Value Added Tax
WRA	Water Regulatory Authority
ZP	Zilla Parishad

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