

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.)	1,028 person per Sq.km.
4	Population Below Poverty Line [#] (BPL) (All India Average = 29.50 per cent)		29.70 per cent
5	a.	Literacy rate [@] (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent
	b.	Literacy rate (as per 2011 Census) (All India Average = 73 per cent)	76.26 per cent
6	Infant mortality rate [§] (per 1000 live births) (All India Average = 40 per 1000 live births)		31
7	Life Expectancy at birth* (All India Average = 67.5 years)		69.90 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) 2014-15 at current price		₹ 800868 crore
10	Per capita GSDP CAGR (2005-06 to 2014-15)	West Bengal	13.77 per cent
		General Category States	13.86 per cent
11	GSDP CAGR (2005-06 to 2014-15)	West Bengal	14.86 per cent
		General Category States	15.44 per cent
12	Population Growth (2005-06 to 2014-15)	West Bengal	8.90 per cent
		All India Average	12.76 per cent

B Financial Data

		Particulars			
		CAGR		CAGR	
		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	West Bengal	General Category States	West Bengal
		(In per cent)			
a.	of Revenue Receipts	15.76	15.06	16.10	18.70
b.	of Own Tax Revenue	15.32	16.74	10.51	9.99
c.	of Non Tax Revenue	13.53	8.95	10.07	(-)19.57
d.	of Total Expenditure	15.23	14.37	19.32	14.74
e.	of Capital Expenditure	14.61	19.61	21.87	42.62
f.	of Revenue Expenditure on Education	17.10	15.91	14.55	13.87
g.	of Revenue Expenditure on Health	16.20	13.94	28.73	24.18
h.	of Salary and Wages	15.23	14.16	11.75	5.71
i.	of Pension	18.70	15.63	12.43	4.21

[@]Census of India 2011: Final Population Totals

[#]Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66

[§]SRS Bulletin of September 2014

^{*}Economic Survey 2014-15, Table 9.1, Page A 129

[^]Planning Commission data (December 2014)

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 I
1	Presents Statement of Financial Position.
2	Contains Statement of Receipts and Disbursements Annexure A – Cash Balances and Investments of Cash Balances
3	Contains Statement of Receipts (Consolidated Fund)
4	Contains Statement of Expenditure (Consolidated Fund) A Expenditure by Function B Expenditure by Nature
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
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	Contains Statement of Investments of the Government
9	Contains Statement of Guarantees given by the Government
10	Depicts Statement of Grants-in-aid given by the Government
11	Indicates Statement of Voted and Charged Expenditure
12	Presents Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account & Notes to Accounts

Volume II	
PART-I	
14	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	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 (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
18	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
19	Shows Detailed Statement of Investments of the Government Section-1 : Details of Investments upto 2014-15 Section-2 : Major and Minor Head-wise details of Investments during the year
20	Shows Statement of Guarantees given by the Government (A) Class-wise details : For Guarantees (B) Sector-wise details for each class : For Guarantees
21	Provides detailed Statement on Contingency Fund and other Public Account transactions
22	Gives detailed Statement on Investments of Earmarked Funds

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 <i>per cent</i> 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 & 1.9.1, Page 2 & 32)

Part A : Abstract of Receipts and Disbursements for the year 2014-2015

Receipt				Disbursements					
2013-2014		2014-2015	2013-2014	2014-2015					
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
Section A : Revenue									
72881.79	Revenue Receipts	86514.21	91797.28	I	Revenue Expenditure	73876.96	29774.65	103651.61	103651.61
			40833.88		General Services	42539.62	172.70	42712.32	
35830.56	- Tax revenue	39411.98	38261.84		Social Services	24220.82	15934.85	40155.67	
			18097.04		- Education, Sports, Arts and Culture	15081.20	5526.14	20607.34	
2022.72	- Non-tax revenue	1626.66			- Health and Family Welfare	3342.14	1967.82	5309.96	
			4276.42		- Water Supply, Sanitation, Housing and Urban Development	2991.65	2289.15	5280.80	
23175.02	- State's share of Union taxes and duties	24594.93	5397.40		- Information and Broadcasting	59.07	21.41	80.48	
			67.59		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	165.98	953.22	1119.20	
3790.06	- Non-Plan grants	3271.07			- Labour and Labour Welfare	127.13	179.00	306.13	
			140.44		- Social Welfare and Nutrition	2222.94	4839.82	7062.76	
4149.11	- Grants for State Plan Scheme	17250.24	391.10		- Others	230.71	158.29	389.00	
			12083.40		Economic Services	6548.26	13608.60	20156.86	
3914.32	- Grants for Central and Centrally sponsored Plan Schemes	359.33	2031.25		- Agriculture and Allied Activities	1354.03	1061.62	2415.65	
			4243.55		- Rural Development	2122.19	10442.59	12564.78	
			1321.05		- Special Areas Programmes	547.71	904.62	1452.33	
			986.97		- Irrigation and Flood Control	833.65	117.95	951.60	
			1030.45		- Energy	235.36	119.12	354.48	
			750.78		- Industry and Minerals	143.61	576.71	720.32	
			1441.58		- Transport	1148.81	257.35	1406.16	
			29.80		- Science, Technology and Environment	0.80	48.89	49.69	
			247.97		- General Economic Services	162.10	79.75	241.85	
			618.16		Grants-in-aid and Contributions	568.26	58.50	626.76	
18915.49	II - Revenue deficit carried over to Section B	17137.40							
91797.28	Total	103651.61	91797.28		Total	73876.96	29774.65	103651.61	103651.61

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2015

Receipt				Disbursements					
2013-2014			2014-2015	2013-2014	2014-2015				
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
Section B Capital									
11517.95	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	12277.56	-	III	Opening Overdraft from RBI			-
Nil	IV	Miscellaneous Capital receipts	Nil	6926.94	IV	Capital Outlay	(-)0.37	9879.00	9878.63
				307.44		General Services	-	419.58	419.58
				2700.27		Social Services	(-)0.43	4224.36	4223.93
				616.69		- Education, Sports, Arts and Culture	-	571.60	571.60
				572.52		- Health and Family Welfare	-	1065.15	1065.15
				1137.62		- Water Supply, Sanitation, Housing and Urban Development	(-)0.43	1819.26	1818.83
				22.72		- Information and Broadcasting	-	9.96	9.96
				82.27		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	18.95	18.95
				201.40		- Social Welfare and Nutrition	-	626.33	626.33
				67.05		- Other Social Services	-	113.11	113.11
				3919.23		Economic Services	0.06	5235.06	5235.12
				491.40		- Agriculture and Allied Activities	-	790.22	790.22
				0.50		- Rural Development	-	0.50	0.50
				334.95		- Special Areas Programmes	-	491.27	491.27
				721.88		- Irrigation and Flood Control	-	1374.00	1374.00
				692.00		- Energy	-	1068.13	1068.13
				114.27		- Industry and Minerals	-	122.38	122.38
				1514.88		- Transport	0.06	1324.46	1324.52
				-		- Science, Technology and Environment	-	1.94	1.94
				49.35		- General Economic Services	-	62.16	62.16
1157.83	V	Recoveries of Loans and Advances	175.50	663.31	V	Loans and Advances disbursed	264.00	240.77	504.77
1067.48		- From Power Projects	50.04	250.72		- For Power Projects	50.00	87.86	137.86
11.15		- From Government Servants	8.78	1.42		- To Government Servants	1.55	-	1.55
79.20		- From others	116.68	411.17		- To Others	212.45	152.91	365.36

Receipt				Disbursements					
2013-2014			2014-2015	2013-2014			2014-2015		
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
				18915.49	VI Revenue deficit brought down			17137.40	17137.40
30932.14	VII	Public debt receipts	35812.06	12801.85	VII Repayment of Public Debt			12299.67	12299.67
30203.12		- Internal debt other than Ways and Means Advances and Overdraft-	34449.07	12131.62	- Internal debt other than Ways and Means Advances and Overdraft			11616.63	
-		- Ways and Means Advances	-	-	- Ways and Means Advances			-	
729.02		- Loans and Advances from Central Government	1362.99	670.23	- Repayment of Loans and Advances to Central Government			683.04	
-	VIII	Amount transferred to Contingency Fund	0.13	0.13	VIII Expenditure from Contingency Fund			0.16	0.16
116178.85	IX	Public Account receipts	131864.48	108201.49	IX Public Account disbursements			129351.77	129351.77
3138.02		- Small Savings and Provident Funds	3440.68	2297.01	- Small Savings and Provident Funds			2434.06	
2280.71		- Reserve Funds	2950.55	1092.25	- Reserve Funds			1682.51	
60795.09		- Suspense and Miscellaneous	72743.89	57866.65	- Suspense and Miscellaneous			73850.56	
9085.87		- Remittances	9694.36	8693.30	- Remittances			9522.19	
40879.16		- Deposits and Advances	43035.00	38252.28	- Deposits and Advances			41862.45	
				Nil	- Miscellaneous Government Account			Nil	
Nil	X	Closing Overdraft from Reserve Bank of India	Nil	12277.56	X Cash balance at end			10957.33	10957.33
				0.26	- Cash in Treasuries and Local Remittances			0.31	
				(-) 23.01	- Deposits with Reserve Bank			(-) 326.74	
				20.97	- Departmental Cash Balance including Permanent Advances			1.56	
				7181.11	- Investment in earmarked funds			8557.52	
				5098.23	- Cash Balance Investment			2724.68	
159786.77		Total	180129.73	159786.77	Total			180129.73	

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4 (Continued)
(Refer Paragraph 1.9.1,
Page 32)

**Part B : Summarised financial position of the
Government of West Bengal as on
31 March 2015**

As on 31.03.2014 (₹ in crore)	Liabilities	As on 31.03.2015 (₹ in crore)	
207834.17	Internal Debt		230666.62
123064.08	Market Loans bearing interest	141581.85	
3.74	Market Loans not bearing interest	3.77	
3.13	Loans from Life Insurance Corporation of India	1.19	
5895.85	Loans from other Institutions	5739.18	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
78867.37	Special securities issued to NSS fund of GOI	83340.63	
13143.64	Loans and Advances from Central Government		13823.59
4.83	Pre 1984-85 Loans	4.83	
2052.04	Non-Plan Loans	1617.75	
11086.83	Loans for State Plan Schemes	12201.07	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
19.87	Contingency Fund		19.84
10742.60	Small Savings, Provident Funds, Etc.		11749.21
18986.38	Deposits		20158.33
4720.80	Suspense and Miscellaneous Balances		3614.14
8470.89	Reserve Funds		9738.93
1093.59	Remittance Balances		1265.75
265011.94	TOTAL		291036.41
	Assets		
45414.40	Gross Capital Outlay on Fixed Assets		55293.02
12357.60	Investments in shares of Companies, Corporations, etc.	12652.60	
33056.80	Other Capital Outlay	42640.42	
14641.55	Loans and Advances		14970.83
7538.33	Loans for Power Projects	7626.15	
7080.82	Other Development Loans	7329.51	
22.40	Loans to Government servants and Miscellaneous loans	15.17	
7181.11	Reserve Fund Investments		8557.52
29.97	Advances		29.37
	Suspense and Miscellaneous Balances		
5096.45	Cash		2399.81
0.26	Cash in Treasuries and Loan Remittances	0.31	
(-) 23.01	Deposits with Reserve Bank	(-)326.74	
20.97	Departmental Cash Balance including Permanent Advances	1.56	
5098.23	Cash Balance Investments	2724.68	
192648.46	Deficit on Government Account		209785.86
18915.49	(i) add Revenue Deficit of the current year	17137.40	
-	(ii) Miscellaneous Deficit	-	
173732.97	Accumulated deficit at the beginning of the year	192648.46	
265011.94	TOTAL		291036.41

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 subsection (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-à-vis Budget Estimates 2014-15

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-)
				(in percent)
(₹ in crore)				
Revenue Receipts	105978	86514	(-19464)	(-18.37)
Tax Revenue	45414	39412	(-6002)	(-13.22)
Tax on Sales, Trade etc.	27473	24022	(-3451)	(-12.56)
State Excise	3810	3587	(-223)	(-5.85)
Taxes on vehicles	1668	1505	(-163)	(-9.77)
Stamps and Registration fees	5399	4196	(-1203)	(-22.28)
Taxes on goods and Passengers	1652	859	(-793)	(-48.00)
Land Revenue	2829	2276	(-553)	(-19.55)
Taxes and Duties on Electricity	1404	1947	543	38.68
Non Tax Revenue	1990	1627	(-363)	(-18.24)
Interest Receipts	775	277	(-498)	(-64.26)
Education, Sports, Art & Culture	46	53	7	15.22
Revenue Expenditure	105978	103652	(-2326)	(-2.19)
Pension and Other Retirement Benefits	13568	12128	(-1440)	-10.61
Police	408	4371	289	7.08
Education, Sports, Art & Culture	22241	20607	(-1634)	(-7.35)
Health and Family Welfare	4451	5310	859	19.30
Water Supply, Sanitation and Urban development	5981	5281	(-700)	(-11.70)
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	999	1119	120	12.01
Social Welfare and Nutrition	9022	7063	(-1959)	(-21.71)
Agriculture and allied activities	3250	2416	(-834)	(-25.66)
Rural Development	9190	12565	3375	36.72
Irrigation and Flood Control	1385	952	(-433)	(-31.26)
Transport	1382	1406	24	1.74
Interest Payments	21505	21588	83	0.39
Ener	677	354	(-323)	(-47.71)
Capital Outlay	15121	9879	(-5242)	(-34.67)
Education, Sports, Art & Culture	2358	572	(-1786)	(-75.74)
Health and Family Welfare	1352	1065	(-287)	(-21.23)
Agriculture and Allied activities	1265	790	(-475)	(-37.55)
Irrigation and Flood Control	2186	1374	(-812)	(-37.15)
Revenue Surplus(+)/Deficit(-)	Nil	(-17138)	(-17138)	-
Fiscal deficit(-)	(-15290)	(-27346)	(-12056)	78.85
Primary Surplus(+)/Deficit(-)	6215	5758	(-457)	(-7.35)

Source: Finance Accounts and Budget Publication

APPENDIX 1.7

(Refer Paragraph
1.3 & 1.9.2, Page 7 & 32)

Time series data on the State Government finances

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	(₹ i n C r o r e)				
Part A. Receipts					
1. Revenue Receipts	47264	58755	68296	72882	86514
(i) Tax Revenue	21129(45)	24938(42)	32809 (48)	35831(49)	39412(46)
Taxes on Agricultural Income	16	11	12	18	11
Taxes on Sales, Trade, etc.	13276(63)	15888(64)	18555 (57)	21931(61)	24022(61)
State Excise	1783(8)	2117(8)	2621(8)	3018(9)	3587(9)
Taxes on Vehicles	936(4)	1007(4)	1222(4)	1351(4)	1505(4)
Stamps and Registration fees	2265(11)	2732(11)	4357(13)	4053(11)	4196(10)
Land Revenue	1254(6)	1872(8)	2024(6)	2254(6)	2276(6)
Other taxes	1599(8)	1311(5)	4018(12)	3206(9)	3815(10)
(ii) Non Tax Revenue	2380(5)	1340(2)	1918(3)	2023(3)	1627(2)
(iii) State's share of Union taxes and duties	15955(34)	18588(32)	21226(31)	23175(32)	24595(28)
(iv) Grants in aid from GOI	7800(16)	13889(24)	12343(18)	11853(16)	20880(24)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	47264	58755	68296	72882	86514
4. Recoveries of Loans and Advances	372	78	280	1158	176
5. Public Debt Receipts	24800	26555	28291	30932	35812
Internal Debt (excluding Ways and Means Advances and Overdrafts)	23898	26112	26802	30203	34449
Net transactions under Ways and Means Advances and Overdrafts	606	-	-	-	-
Loans and Advances from Government of India ²	296	443	1489	729	1363
6. Total receipts in the Consolidated Fund (3+4+5)	72436	85388	96867	104972	122502
7. Contingency Fund Receipts	3	-	1	-	³
8. Public Account receipts	76696	94384	105827	116179	131865
9. Total receipts of the State (6+7+8)	149135	179772	202695	221151	254367
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	64538(96)	73326(96)	82111(94)	91797(92)	103652(91)
Plan	12047(19)	14129(19)	17675(22)	20798(23)	29775(29)
Non-Plan	52491(81)	59197(81)	64436(78)	70999(77)	73877(71)
General Services (including Interests Payments)	28680(44)	32289(44)	35325(43)	40834(44)	42712((41)
Social Services	27343(42)	31564(43)	34212(42)	38262(42)	40156(39)
Economic Services	8091(13)	8969(12)	12043(15)	12083(13)	20157(19)
Grants-in-aid and Contribution	424(1)	504(1)	531(-)	618(1)	627(1)
11. Capital Expenditure	2226(3)	2764(4)	4547(5)	6927(7)	9879(9)
Plan	2232(100)	2764(100)	4546(100)	6882(99)	9879(100)
Non-Plan	(-) ⁶	-	1	45(1)	-
General Services	107(5)	122(4)	162(4)	308(4)	420(4)
Social Services	476(21)	793(29)	1515(33)	2700(39)	4224(43)
Economic Services	1643(74)	1849(67)	2870(63)	3919(57)	5235(53)
12. Disbursement of Loans and Advances	408	448	1064	663	505
13. Total (10+11+12)	67172	76538	87722	99387	114036
14. Repayments of Public Debt	6846	9299	10141	12802	12300
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6302	8160	9509	12132	11617
Net transactions under Ways and Means Advances and Overdrafts	-	606	-	-	-
Loans and Advances from Government of India	544	533	632	670	683
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	74018	85837	97863	112189	126336
17. Contingency Fund disbursements	-	1	-	-	⁴
18. Public Account disbursements	74228	91187	101736	108201	129352
19. Total disbursement by the state (16+17+18)	148246	177025	199599	220390	255688
Part C Deficits					
20. Revenue Deficit (1-10)	(-17274)	(-14571)	(-13815)	(-18915)	(-17138)

² Includes Ways and Means Advances from GOI

³ 0.13 crore

⁴ 0.16 crore

Note : Figures in brackets represent percentage (rounded)

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21 Fiscal Deficit (3+4-13)	(-)19536	(-) 17705	(-)19146	(-)25347	(-)27346
22. Primary Deficit (21-23)/Surplus	(-)5719	(-) 1809	(-)1575	(-)4590	(-)5758
Part D Other data					
23. Interest Payments (included in revenue expenditure)	13817	15896	17571	20757	21588
24. Arrears of Revenue	103#	NA	NA	NA	NA
25. Financial Assistance to local bodies etc.	23656	26768	28133	33166	43880
26. Ways and Means Advances/Overdraft availed (days)	194	186	143	164	164
27. Interest on WMA/Overdraft	20	37	19	19	20
28. Gross State Domestic Product (GSDP)	460959	528316	603311	706561	800868
29. Outstanding Fiscal Liabilities (year end)	187387	207702	229779	251997	277579
30. Outstanding guarantees (year end)	11943	10192	8821	4550	9322
31. Maximum amount guaranteed	19860	20106	18981	14818	15184
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁵	3493	4601	2006	2293	1381
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.046	0.047	0.054	0.051	0.049
35. Own Non-Tax Revenue/GSDP	0.005	0.003	0.003	0.003	0.002
36. Central Transfers/GSDP	0.035	0.035	0.035	0.033	0.031
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	14.57	14.49	14.54	14.07	14.24
38. Total Revenue Expenditure/Receipts (in per cent)	136.55	124.80	120.23	125.95	119.81
39. Revenue expenditure/Total Expenditure (in per cent)	96.08	95.80	93.60	92.6	9 9
40. Expenditure on Social Service/Total Expenditure (in per cent)	41.41	42.28	40.85	41.8	3 2
41. Expenditure on Economic Services / Total Expenditure (in per cent)	14.49	14.13	18.09	16.0	2 0
42. Capital Expenditure/Total Outlay (in per cent)	3.31	3.61	5.18	6.7	6
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	3.15	3.45	5.00	6.6	9
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-3.75	-2.76	-2.29	-2.68	-2.14
45. Fiscal Deficit/GSDP (in per cent)	-4.24	-3.35	-3.17	-3.59	-3.41
46. Primary Deficit (Surplus)/GSDP (in per cent)	-1.24	-0.34	-0.26	-0.65	-0.72
47. Revenue Deficit/Fiscal Deficit(in per cent)	88.42	82.30	72.16	74.62	62.67
48. Primary Revenue Balance/GSDP	-0.007	0.003	0.006	0.003	0.006
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	40.65	39.31	38.09	35.67	34.66
50. Fiscal Liabilities/RR (in per cent)	396.47	353.51	336.45	345.76	320.85
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	13813/ (-)5719	12970/ (-)1809	13479/ (-)1575	20468/ (-)4590	13754/ (-)5758
52. Debt Redemption (Principal + interest)/Total Debt Receipts	0.92	0.95	0.95	0.98	0.96
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	0.01	0.01	0.01	0.07	0.05
54. Balance from Current Revenue (₹ in crore)	(-)9791	(-) 10794	(-) 4401	(-) 6080	(-) 4873
55. Financial assets/Liabilities	0.26	0.26	0.27	0.27	0.28

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 2015) have been adopted.

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

Incomplete figure as all the Departments did not submit information.

APPENDIX 1.8*(Refer Paragraph
1.3.4.1(A), Page 13)***Failure of GoWB to avail 13th FC Grants
(Non-State specific) during 2010-15**

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation for the period 2010-15	Fund received from GoI upto 2014-15	Short receipt
Disaster Management	Disaster Relief	1263.25	1263.25	-
	Capacity Building	25.00	25.00	-
School Education	Elementary Education	2359.00	2359.00	-
Public Works / P.W. (Roads)	Maintenance of Roads & Bridges	673.00	673.00	-
Planning	District Innovation Fund	19.00	11.85	7.15
Statistics & Programme Implementation	Improvement of Statistical System	19.00	11.40	7.60
Irrigation & Waterways	Water Sector Management	296.00	74.00	222.00
Home (Political)	Unique Identification [UID]	208.40	20.84	187.56
Forest	Maintenance of Forest Wealth	79.04	79.04	-
Finance Department	Employees & Pension Data Base	10.00	10.00	-
Judicial Department	Improvement of Justice & Delivery	210.90	63.27	147.63
Panchayat and Rural Development	Local Bodies Grant	4157.91	3067.95	1089.96
Municipal Affairs Department	Local Bodies Grant	1615.49	614.96	1000.53
Health and Family Welfare	Reduction in Infant Mortality Rate (Formula based grant)	78.32	78.32	-
Power	Incentive for Grid Connected Renewable Energy	7.89	7.89	-
	Total	11022.20	8359.77	2662.43

Source: 13th FC Report and Departmental figures

APPENDIX 1.9

(Refer Paragraph
1.3.4.1(B), Page 14)

Failure of GoWB to avail 13th FC Grants (State specific) during 2010-15

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation upto 2014-15	Fund received from GoI upto 2014-15	Short receipt
Irrigation & Waterways	Drainage structure in Sunderban Region (State Specific)	450.00	313.70	136.30
Home (Political)	Road Infrastructure in Border Areas(State Specific)	150.00	135.00	15.00
Home (Police)	Training School for W.B. Police (State Specific)	91.00	22.72	68.28
	Construction of Police Housing (State Specific)	90.00	24.87	65.13
	Subsidiary Police Training School for Kolkata Police (State Specific)	72.00	0.00	72.00
Health and Family Welfare	Construction of Health Centres (State Specific)	300.00	225.04	74.96
Fire & Emergency Services Deptt.	Upgradation of Fire and Emergency Services (State Specific)	150.00	112.50	37.50
I. & C.A. Department	Maintenance of historical monuments (State Specific)	100.00	56.35	43.65
Child Development	Construction of Anganwadi Centres (State Specific)	300.00	270.00	30.00
Total		1703.00	1160.18	542.82

Source: 13thFC Report and Departmental figures

APPENDIX 1.10*(Refer Paragraph
1.3.4.2, Page 15)***Payment of interest by GoWB due to
delay in release of Local Bodies grants**

(₹ in crore)

<i>Type of GoI fund</i>	<i>Amount of released grants</i>	<i>Delay in number of days</i>	<i>Amount of interest for delays</i>
2 nd installment of 2013-14 of General Performance Grant	216.42	11	0.59
1 st installment of 2013-14 of General Basic Grant	316.94	28	2.19
1 st installment of 2013-14 of Special Area Basic Grant	0.80		
1 st installment of 2013-14 of General Performance Grant	216.42	24	1.28
2 nd installment of 2012-13 of General Basic Grant	287.97	21	1.50
2 nd installment of 2012-13 of Special Area Basic Grant	0.80		
2 nd installment of 2013-14 of General Performance Grant	188.28	98	4.55
Summation of four amounts of Performance Grant forfeited by non performing States	174.56	96	4.13
Summation of four amounts of Performance Grant (Special Area) forfeited by non performing States	0.73	96	0.02
1 st installment of 2012-13 of General Basic Grant	261.49	11	0.71
1 st installment of 2012-13 of Special Area Basic Grant	0.80		
1 st installment of 2012-13 of General Performance Grant	188.28	48	2.23
1 st installment of 2011-12 of General Basic Grant	241.61	18	0.95
2 nd installment of 2011-12 of Special Area Basic Grant	0.80	19	0.004
1 st installment of 2011-12 of General Performance Grant	24.01	146	0.86
2 nd installment of 2011-12 of General Basic Grant	245.93	53	3.22
Special Area Basic Grant	0.80		
2 nd installment of 2011-12 of General Basic Grant	96.18	26	0.62

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<i>Type of GoI fund</i>	<i>Amount of released grants</i>	<i>Delay in number of days</i>	<i>Amount of interest for delays</i>
1 st installment of 2012-13 of General Basic Grant	101.93	8	0.20
1 st installment of 2012-13 of General Performance Grant	73.39	48	1.49
General Performance Grant forfeited by non performing states (2012-13)	31.07		
	21.83		
1 st installment of 2011-12 of General Performance Grant	11.60	93	0.27
2 nd installment of 2011-12 of General Performance Grant	0.23	146	0.008
1 st installment of 2011-12	94.18	11	0.23
Total	2797.05		25.05

Source: 13th FC Report and Departmental figures

APPENDIX 1.11*(Refer Paragraph
1.8.3, Page 28)***Statement showing Government
investment in Companies/Corporations
with negative net-worth****(₹ in crore)**

	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1		3	4	5	6	7
A.	Working Government PSUs					
1	The State Fisheries Development Corporation Limited	2012-13	2013-14	2.70	(-)6.28	(-)3.58
2	West Bengal Fisheries Corporation Limited	2012-13	2013-14	2.00	(-)4.08	(-)2.08
3	West Bengal State Minor Irrigation Corporation Limited	2009-10	2012-13	11.65	(-)57.87	(-)46.22
4	Paschimbanga Agri Marketing Corporation Limited	2011-12	2013-14	0.00	(-)0.13	(-)0.13
5	West Bengal Handicrafts Development Corporation Limited	2012-13	2013-14	21.80	(-)25.07	(-)3.27
6	West Bengal Film Development Corporation Limited	2012-13	2013-14	5.20	(-)73.45	(-)68.25
7	The Shalimar Works(1980) Limited	2012-13	2013-14	1.25	(-)202.80	(-)201.55
8	The Electro Medical and Allied Industries Limited	2012-13	2013-14	16.40	(-)65.14	(-)48.74
9	Mayurakshi Cotton Mills (1990) Limited	2012-13	2013-14	7.63	(-)46.41	(-)38.78
10	Eastern Distilleries and Chemicals Limited	2011-12	2013-14	0.20	(-)5.13	(-)4.93
11	Westinghoue Saxby Farmer Limited	2012-13	2013-14	7.74	(-)41.99	(-)34.25
12	National Iron and Steel Company (1984) Limited	2012-13	2013-14	12.00	(-)272.78	(-)260.78
13	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	0.84	(-)6.93	(-)6.09
14	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	(-)222.21	(-)221.20
15	West Bengal Essential Commodities Supply Corporation Limited	2010-11	2013-14	1.08	(-)4.52	(-)3.44
16	Basumati Corporation Limited	2012-13	2013-14	0.10	(-)124.21	(-)124.11
17	Calcutta State Transport Corporation	2009-10	2012-13	9.62	(-)741.48	(-)731.86
18	North Bengal State Transport Corporation	2008-09	2011-12	10.70	(-)480.39	(-)469.69
19	South Bengal State Transport Corporation	2012-13	2013-14	11.01	(-)458.43	(-)447.42
20	West Bengal Essential Commodities Supply Corporation Limited	2011-12	2015-16	1.08	(-)9.19	(-)8.12
21	Electromedical & Allied Industries Limited	2013-14	2015-16	16.40	72.54	(-)56.13

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	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
22	Basumati Corporation Limited	2013-14	2014-15	0.10	134.68	(-)134.59
23	West Bengal Film Development Corporation	2012-13	2013-14	5.20	73.45	(-)68.25
Total				145.71	(-) 3129.16	(-) 2983.46
B. Non-Working Government PSUs						
1	West Bengal Handloom and Powerloom Development Corporation Limited	2010-11	2012-13	46.76	(-)55.87	(-)9.11
2	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	(-)53.39	(-)53.30
3	Krishna Silicate and Glass (1987) Limited	2005-06	2008-09	0.00	(-)91.19	(-)91.19
4	West Bengal Ceramic Development Corporation Limited	2006-07	2008-09	2.93	(-)64.31	(-)61.38
5	The West Bengal State Leather Industries Development Corporation Limited	2008-09	2013-14	3.95	(-)21.15	(-)17.20
6	The Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	(-)49.76	(-)48.81
7	The West Bengal Porjects Limited	2010-11	2012-13	1.89	(-)2.96	(-)1.07
8	The Infusion (India) Limited	2011-12	2013-14	8.00	(-)14.68	(-)6.68
9	Lily Products Limited	2009-10	2013-14	0.01	(-)99.25	(-)99.24
10	The Kalyani Spinning Mills Limited	2010-11	2013-14	14.63	(-)504.37	(-)489.74
11	The West Dinajpur Spinning Mills Limited	2011-12	2013-14	12.34	(-)173.73	(-)161.39
Total				91.55	(-) 1130.66	(-) 1039.11
Grand Total (A+B)				214.48	(-) 3969.96	(-) 3755.48

Source: Departmental figures

APPENDIX 2.1*(Refer Paragraph 2.3.1;
Page 42)***Statement of various grants / appropriations where savings were more than ₹ 1 crore or 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	64.31	25.02	39
2	3	Council of Ministers	25.19	6.21	25
3	5	Agriculture	1020.43	207.37	20
4	4	Agricultural Marketing	55.11	5.08	9
5	6	Animal Resources Development	825.80	234.60	28
6	8	Co-operation	352.21	155.23	44
7	9	Commerce and Industries	720.45	252.86	35
8	10	Consumer Affairs	71.90	16.73	23
9	11	Micro & Small Scale Enterprises & Textiles	765.03	355.89	47
10	12	Planning	248.17	14.13	6
11	13	Higher Education	2446.07	64.73	3
12	14	Mass Education Extension and Library services	278.94	57.50	21
13	15	School Education	17941.51	1058.50	6
14	16	Environment	35.28	6.75	19
15	17	Excise	125.05	36.77	29
16	18	Finance	14542.02	714.28	5
17	19	Fire & Emergency Services	220.36	33.90	15
18	20	Fisheries	247.14	40.28	16
19	21	Food & Supplies	2925.02	1780.05	61
20	22	Food Processing Industries and Horticulture	145.45	77.58	53
21	23	Forest	582.43	168.93	29
22	25	Public Works	1673.35	174.86	10
23	26	Hill Affairs	806.84	10.17	1
24	28	Housing	123.39	37.52	30
25	29	Industrial Reconstruction	4.48	2.79	62
26	30	Information and Cultural Affairs	266.03	60.74	23
27	31	Information Technology	116.15	21.74	19
28	32	Irrigation and Waterways	796.59	283.56	36
29	33	Correctional Administration(Jails)	227.32	32.35	14
30	34	Judicial	504.33	138.36	27
31	35	Labour	718.85	19.75	3
32	36	Land & Land Reforms	1107.32	319.47	29
33	37	Law	7.44	1.01	14
34	38	Minority Affairs and Madrasah Education	1484.28	173.38	12
35	39	Municipal Affairs	4410.95	418.42	9
36	40	Panchayat& Rural Development	14232.55	349.58	2
37	41	Parliamentary Affairs	15.12	7.12	47
38	42	Personnel and Administrative Reforms	50.15	16.20	32
39	43	Power and Non-Conventional Energy Sources	784.44	423.96	54
40	44	Public Enterprises	4.11	1.73	42

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Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
41	45	Public Health Engineering	1894.74	578.05	31
42	46	Refugee Relief and Rehabilitation	48.22	18.77	39
43	47	Disaster Management	916.21	89.57	10
44	48	Science & Technology	22.54	2.71	12
45	49	Sports & Youth Services	329.52	25.38	8
46	50	Sunderban Affairs	231.81	44.74	19
47	51	Technical Education and Training	439.85	84.73	19
48	52	Tourism	77.07	26.52	34
49	54	Urban Development	634.95	108.55	17
50	55	Water Resources Investigation and Development	633.64	150.54	24
51	56	Women Development & Social Welfare	1040.81	158.75	15
52	57	Bio-Technology	15.33	4.55	30
53	59	Self-Help Groups and Self Employment	293.31	60.58	21
54	60	Civil Defence	358.86	49.89	14
55	61	Chief Minister's Office	3.64	1.06	29
56	62	North Bengal Development	212.97	203.60	96
57	63	Statistics and Programme Implementation	109.47	56.03	51
58		Child Development	2583.33	305.98	12
59	65	Tribal Development	588.51	105.84	18
Capital (Voted)					
1	1	Legislative Assembly Secretariat	12.00	11.96	100
2	4	Agricultural Marketing	200.00	117.00	59
3	5	Agriculture	728.00	285.20	39
4	6	Animal Resources Development	76.75	53.66	70
5	7	Backward Classes Welfare	28.50	21.50	75
6	8	Co-operation	19.76	5.52	28
7	9	Commerce and Industries	175.64	45.62	26
8	11	Micro and Small Scale Enterprises and Textiles	229.88	128.57	56
9	12	Planning	94.89	34.89	37
10	13	Higher Education	139.70	24.58	18
11	14	Mass Education Extension and Library Services	8.00	4.59	57
12	15	School Education	1797.90	1726.40	96
13	17	Excise	9.90	5.20	53
14	18	Finance	94.27	23.89	25
15	19	Fire and Emergency Services	78.50	65.73	84
16	20	Fisheries	66.05	22.73	34
17	21	Food & Supplies	148.79	5.42	4
18	22	Food Processing Industries and Horticulture	40.00	29.73	74
19	23	Forest	15.70	3.10	20
20	24	Health and Family Welfare	1352.13	286.00	21
21	25	Public Works	3148.49	899.05	29
22	27	Home	439.43	197.67	45
23	28	Housing	693.40	45.25	7
24	29	Industrial Reconstruction	4.25	4.25	100
25	30	Information and Cultural Affairs	91.49	66.43	73
26	32	Irrigation and Waterways	1981.66	952.30	48
27	34	Judicial	77.96	22.59	29
28	35	Labour	14.00	6.04	43
29	36	Land & Land Reforms	53.22	12.92	24
30	38	Minority Affairs and Madrasah Education	865.00	202.24	23
31	39	Municipal Affairs	213.42	155.68	73
32	40	Panchayat& Rural Development	53.21	51.33	96
33	42	Personnel and Administrative Reforms	63.00	39.63	63
34	43	Power and Non-Conventional Energy Sources	1597.53	391.54	25
35	44	Public Enterprises	90.92	60.19	66
36	45	Public Health Engineering	190.00	78.30	41
37	46	Refugee Relief and Rehabilitation	59.74	32.77	55

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
38	47	Disaster Management	29.28	2.66	9
39	50	Sunderban Affairs	100.00	57.86	58
40	51	Technical Education and Training	377.86	90.02	24
41	52	Tourism	201.00	102.85	51
42	53	Transport	303.12	112.48	37
43	54	Urban Development	1596.10	368.08	23
44	55	Water Resources Investigation and Development	606.28	233.65	39
45	56	Women Development and Social Welfare	15.43	4.58	30
46	57	Bio-Technology	3.40	1.46	43
47	58	PaschimanchalUnnayan Affairs	71.42	69.64	98
48	59	Self Help Group and Self Employment	21.00	15.78	75
49	60	Civil Defence	17.50	16.24	93
50	62	North Bengal Development	335.00	62.85	19
51	64	Child Development	118.32	18.43	16
52	65	Tribal Development	58.75	46.79	80
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.50	0.27	54
2	2	Governor's Secretariat	10.99	3.41	31
3	6	Animal Resources Development	0.05	0.03	60
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	3.50	2.02	58
6	9	Commerce and Industries	2.50	2.50	100
7	18	Finance	22564.61	1013.21	4
8	19	Fire and Emergency Services	0.12	0.10	83
9	20	Fisheries	9.00	4.72	52
10	22	Food Processing Industries and Horticulture	0.20	0.20	100
11	23	Forest	0.05	0.05	100
12	25	Public Works	9.66	5.37	56
13	27	Home	4.42	2.04	46
14	28	Housing	1.26	0.65	52
15	32	Irrigation & Waterways	90.43	7.55	8
16	34	Judicial	111.32	14.95	13
17	42	Personnel and Administrative Reforms	22.01	6.66	30
18	43	Power and Non-Conventional Energy Sources	35.00	4.90	14
19	45	Public Health Engineering	0.56	0.34	61
20	47	Disaster Management	21.22	21.22	100
Capital (Charged)					
1	7	Backward Classes Welfare	0.05	0.05	100
2	8	Co-operation	13.00	9.98	77
3	9	Commerce and Industries	5.90	5.90	100
4	18	Finance	38832.05	7237.95	19
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.53	5.48	35
7	27	Home	3.10	1.40	45
8	28	Housing	3.00	0.66	22
9	32	Irrigation and Waterways	1.34	0.37	28
10	45	Public Health Engineering	1.18	0.35	30
11	46	Refugee Relief and Rehabilitation	45.01	3.95	9
12	47	Disaster Management	7.00	7.00	100

Source: Appropriation Accounts

APPENDIX 2.2
(Refer Paragraph 2.3.2;
Page 43)

**Statement showing cases where
persistent savings were noticed from
2010-11 to 2014-15**

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
8-Co-Operation					
2425-00-107-NP-045-(Revenue-Voted)	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
	2014-15	3.30	-	3.30	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	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
	2014-15	8.00	3.41	4.59	57
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	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
	2014-15	41.00	8.73	32.27	79
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	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
	2014-15	6.97	5.67	1.30	19
24-Health and Family Welfare					
4210-01-800-SP 022-(Capital-Voted)	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
	2014-15	6.20	3.74	2.46	40
4210-01-800- SP 036-(Capital-Voted)	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
	2014-15	111.00	99.83	11.17	10
28-Housing					
4216-02-105-SP 001(Capital-Voted)	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
	2014-15	8.00	6.74	1.26	16
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	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
	2014-15	103.89	90.03	13.86	13

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	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
	2014-15	27.00	18.20	8.80	33
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	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
	2014-15	7.33	-	7.33	100
55-Water Resources Investigation and Development					
2702- 03-103-NP 001 (Revenue-Voted)	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
	2014-15	131.65	77.82	53.83	41
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	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
	2014-15	9.58	6.41	3.17	33
2435- 01-789-SP 008 (Revenue-Voted)	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
	2014-15	5.75	3.69	2.06	36
2515-00-789- SP 004- (Revenue-Voted)	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
	2014-15	11.06	0.22	10.84	98
2515-00-800-SP 030 (Revenue-Voted)	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
	2014-15	38.71	2.05	36.66	95

Source: Appropriation Accounts

APPENDIX 2.3
(Refer Paragraph 2.3.3;
Page 43)

**Statement showing cases where
persistent excess were noticed from
2010-11 to 2014-15**

(₹ in crore)					
Grant No. and Name	Year	Provision	Expenditure	Excess	Percentage
18-Finance					
2030-02-102-NP-002-(Revenue Voted)	2010-11	0.02	8.53	8.51	42550
	2011-12	0.02	11.42	11.40	57050
	2012-13	0.02	14.47	14.45	72250
	2013-14	0.02	17.81	17.79	88950
	2014-15	0.02	18.15	18.13	90650
2049-01-123-NP-008-(Revenue Charged)	2010-11	783.02	867.99	84.97	11
	2011-12	783.02	909.78	126.76	16
	2012-13	826.52	1271.84	445.32	54
	2013-14	785.19	850.39	65.20	8
	2014-15	743.87	804.90	61.03	8
2049-01-123-NP-009-(Revenue Charged)	2010-11	139.68	198.73	59.05	42
	2011-12	139.68	333.02	193.34	138
	2012-13	139.68	333.02	193.34	138
	2013-14	139.68	323.28	183.60	131
	2014-15	132.70	306.63	173.93	131
2049-04-104-NP-003-(Revenue Charged)	2010-11	-	45.38	45.38	-
	2011-12	-	24.05	24.05	-
	2012-13	-	113.94	113.94	-
	2013-14	-	86.08	86.08	-
	2014-15	90.00	516.99	426.99	474
24-Health and Family Welfare					
2210-05-105-NP-006-(Revenue Voted)	2010-11	12.07	13.93	1.86	15
	2011-12	13.22	16.46	3.24	25
	2012-13	17.43	20.06	2.63	15
	2013-14	18.78	22.89	4.11	22
	2014-15	18.32	25.46	7.14	39
25-Public Works					
5054-03-799-SP-001-(Capital Voted)	2010-11	12.00	48.98	36.98	308
	2011-12	25.00	56.49	31.49	126
	2012-13	50.00	66.22	16.22	32
	2013-14	-	88.34	88.34	-
	2014-15	-	52.52	52.52	-
5054-04-337-SP-006-(Capital Voted)	2010-11	94.80	111.95	17.15	18
	2011-12	95.80	116.47	20.67	22
	2012-13	125.72	136.49	10.77	9
	2013-14	153.00	155.07	2.07	1
	2014-15	58.97	102.06	43.09	73
32-Irrigation and Waterways					
4711-01-796-SP-002-(Capital Voted)	2010-11	4.55	13.05	8.50	187
	2011-12	3.00	7.61	4.61	154
	2012-13	5.50	8.42	2.92	53
	2013-14	10.00	12.63	2.63	26
	2014-15	16.70	45.83	29.13	174
64-Child Development¹					
2235-02-102-NP-001-(Revenue Voted)	2010-11	57.70	68.55	10.85	19
	2011-12	57.92	102.89	44.97	78
	2012-13	108.18	121.84	13.66	13
	2013-14	95.94	126.19	30.25	32
	2014-15	75.77	137.73	61.96	82

Source: Appropriation Accounts

¹ Upto 2012-13, Grant was operated under 56-Women & Child Development and Social Welfare

APPENDIX 2.4*(Refer Paragraph 2.3.6;
Page 44)***Statement of various grants /appropriations
where expenditure exceeded budget provision
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>Voted Grants</i>						
1	7-Revenue	Backward Classes Welfare	600.47	649.63	49.16	8
2	24-Revenue	Health & Family Welfare	5120.84	5193.21	72.37	1
3	27-Revenue	Home	4678.12	4738.76	60.64	1
4	33-Capital	Jails	10.26	11.53	1.27	12
5	49-Capital	Sports & Youth Services	0.00	1.51	1.51	-
6	53-Revenue	Transport	831.90	878.56	46.66	6
Total Voted			11241.59	11473.20	231.61	
<i>Charged Appropriations</i>						
1	36-Revenue	Land and Land Reforms	2.50	16.08	13.58	543
2	39-Revenue	Municipal Affairs	0.00	1.70	1.70	- ²
3	40-Revenue	Panchayat and Rural Development	1.46	15.40	13.94	955
4	43-Capital	Power and Non-conventional Energy Sources	45.50	63.99	18.49	41
Total Charged			49.46	97.17	47.71	
Grand Total			11291.05	11570.37	279.32	

*Source: Appropriation Accounts*² As there is no provision, percentage cannot be calculated.

APPENDIX 2.5
(Refer Paragraph 2.3.7;
Page 45)

**Expenditure incurred without provision
during 2014-15**

(₹ in crore)

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	1-Legislative Assembly Secretariat	4059-01-051-SP 058 (Capital Voted)	0.04
2	5-Agriculture	2401-00-111-SP 014 (Revenue Voted)	2.17
		2401-00-113-CN 003 (Revenue Voted)	2.44
		2401-00-113-SP 005 (Revenue Voted)	1.04
		2401-00-789-CN 001 (Revenue Voted)	1.05
		2401-00-789-SP 066 (Revenue Voted)	2.79
		2402-00-102-SP 023 (Revenue Voted)	21.44
		2402-00-789-SP 005 (Revenue Voted)	5.95
		4415-01-277-SP 001 (Capital Voted)	1.05
3	7-Backward Classes Welfare	2225-01-793-CN 001 (Revenue Voted)	62.99
		2225-02-796-CN 002 (Revenue Voted)	1.06
		2225-03-277-CS 001 (Revenue Voted)	7.37
4	8-Co-operation	2425-00-107-SP 047 (Revenue Voted)	37.26
		4425-00-107-SP 011 (Capital Voted)	1.74
5	11-Micro & Small Scale Enterprises & Textiles	4425-00-107-SP 012 (Capital Voted)	7.80
		4851-00-109-SP 072 (Capital Voted)	4.71
6	13-Higher Education	2203-00-112-CS001 (Revenue Voted)	34.17
		2203-00-112-SP 010 (Revenue Voted)	10.81
7	15-School Education	2202-01-789-SP 001 (Revenue Voted)	29.73
		2202-01-789-SP 036 (Revenue Voted)	210.27
		2202-01-796-SP 022 (Revenue Voted)	18.51
		2202-01-796-SP 036 (Revenue Voted)	55.20
		2202-02-789-SP 029 (Revenue Voted)	28.86
		2202-02-789-SP 030 (Revenue Voted)	9.63
		2202-02-789-SP 031 (Revenue Voted)	28.90
		2202-02-796-SP 032 (Revenue Voted)	1.87
		2202-02-796-SP 033 (Revenue Voted)	3.21
		2202-02-796-SP 034 (Revenue Voted)	9.63
		2202-02-800-SP 049 (Revenue Voted)	17.93
		8	17-Excise
2045-00-797-NP 001 (Revenue Voted)	855.55		
9	18-Finance	2071-01-101-NP 001 (Revenue Voted)	87.20
		2075-00-797-NP 001 (Revenue Voted)	46.00
10	20-Fisheries	2405-00-103-SP 001 (Revenue Voted)	1.52
11	21-Food & Supplies	3456-00-102-CN 003 (Revenue Voted)	8.09
12	22-Food Processing Industries & Horticulture	2401-00-119-SP 046 (Revenue Voted)	18.74
13	23-Forest	2406-02-800-CN 001 (Revenue Voted)	1.12
		2210-06-101-SP 018 (Revenue Voted)	1.99
14	24-Health & Family Welfare	2210-06-101-SP 030 (Revenue Voted)	30.29
		2211-00-101-CS 002 (Revenue Voted)	24.71

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2211-00-101-SP 004 (Revenue Voted)	1.16
		4210-03-105-SP 018 (Capital Voted)	4.20
		4210-03-789-SP 012 (Capital Voted)	1.38
		4210-03-796-SP 011 (Capital Voted)	1.05
15	25-Public Works	3054-80-001-NP 001 (Revenue Voted)	6.67
		3054-80-797-NP 001 (Revenue Voted)	5.07
		3054-80-797-SP 003 (Revenue Voted)	85.80
		5054-03-799-SP 001 (Capital Voted)	52.52
		5054-04-789-SP 010 (Capital Voted)	12.30
16	27-Home	4055-00-190-SP 002 (Capital Voted)	5.08
17	31-Information Technology	4070-00-800-SP 002 (Capital Voted)	2.62
18	32-Irrigation & Waterways	2701-80-799-NP 001 (Revenue Voted)	0.35
		2711-03-799-NP 001 (Revenue Voted)	0.53
		2711-01-799-NP 001 (Revenue Voted)	5.23
		2049-60-701-NP 010 (Revenue Voted)	37.90
		2049-60-701-NP 011 (Revenue Voted)	1.78
		2049-60-701-NP 012 (Revenue Voted)	43.31
		4700-04-796-SP 022 (Capital Voted)	0.05
		4700-04-800-SP 002 (Capital Voted)	5.74
19	34-Judicial	4711-01-789-SP 001 (Capital Voted)	7.47
		4216-01-106-CS 001 (Capital Voted)	1.34
20	38-Minority Affairs & Madrasah Education	4059-01-051-CS 001 (Capital Voted)	3.12
20	38-Minority Affairs & Madrasah Education	4235-02-800-SP 007 (Capital Voted)	25.63
21		39-Municipal Affairs	2217-05-789-SP 004 (Revenue Voted)
22	40-Panchayat and Rural Development	2235-60-102-SP 007 (Revenue Voted)	15.31
		2235-60-789-SP 006 (Revenue Voted)	7.53
		2235-60-796-SP 011 (Revenue Voted)	2.36
		2515-00-800-NP 001 (Revenue Voted)	5.45
		2515-00-800-NP 002 (Revenue Voted)	6.16
23	43-Power & Non-conventional Energy Sources	4059-01-051-SP 070 (Capital Voted)	1.38
		6801-00-202-NP 006 (Capital Voted)	15.00
24	45-Public Health Engineering	6801-00-202-NP 008 (Capital Voted)	35.00
24	45-Public Health Engineering	2215-01-799-NP 001 (Revenue Voted)	49.42
25		46-Refugee Relief & Re-habilitation	4235-01-201-SP 005 (Capital Voted)
25	46-Refugee Relief & Re-habilitation	4235-01-201-SP 006 (Capital Voted)	5.24
		2204-00-104-SP 014 (Revenue Voted)	3.65
26	49-Sports and Youth Services	4202-03-102-SP 001 (Capital Voted)	1.31
		2203-00-105-CS 001 (Revenue Voted)	1.23
27	51-Technical Education & Training	4202-02-103-SP 002 (Capital Voted)	4.26
		4202-02-104-CS 001 (Capital Voted)	8.75
		4250-00-201-CS 002 (Capital Voted)	5.02
		3055-00-800-NP 005 (Revenue Voted)	4.00
28	53-Transport	3055-00-797-SP 001 (Revenue Voted)	98.25
		2702-80-005-CN 001 (Revenue Voted)	1.81
29	55-Water Resources Investigation & Development		
30	56-Women Development & Social Welfare	2235-02-101-SP 002 (Revenue Voted)	0.85
		2235-02-101-SP 005 (Revenue Voted)	0.99
		2236-02-101-NP 006 (Revenue Voted)	1.49
		2236-02-789-SP 006 (Revenue Voted)	95.37
		2236-02-796-SP 006 (Revenue Voted)	8.51

Report on State Finances for the year ended 31 March 2015

Number and name of the Grant / Appropriation			Expenditure incurred without provisions
Sl. No.	Grants	Head of Account	
31	63-Statistics & Programme Implementation	3454-01-800-CN 003 (Revenue Voted)	12.13
32	64-Child Development	2235-02-102-SP 030 (Revenue Voted)	3.26
		2236-02-101-CS 001 (Revenue Voted)	13.33
	65-Tribal Development	2225-02-796-CN 005 (Revenue Voted)	3.56
Appropriation			Expenditure incurred without provisions
1	18-Finance	2049-01-101-NP 145 (Revenue Charged)	22.23
		2049-01-123-NP 013 (Revenue Charged)	102.36
		2049-01-123-NP 016 (Revenue Charged)	279.48
		2049-01-123-NP 017 (Revenue Charged)	204.96
		2049-01-123-NP 021 (Revenue Charged)	402.41
		2049-01-123-NP 023 (Revenue Charged)	337.87
		2049-01-249-NP 003 (Revenue Charged)	0.68
		6003-00-101- NP-M 062 (Capital Charged)	500.00
		6003-00-101- NP-M 064 (Capital Charged)	406.22
		6003-00-101- NP-M 065 (Capital Charged)	1112.58
		6003-00-101- NP-M 066 (Capital Charged)	259.00
		6003-00-101- NP-M 067 (Capital Charged)	182.92
		6003-00-101- NP-M 068 (Capital Charged)	289.34
		6003-00-101- NP-M 069 (Capital Charged)	542.21
		6003-00-101- NP-M 101 (Capital Charged)	90.00
		6003-00-111-NP 009 (Capital Charged)	69.63
		6003-00-111-NP 015 (Capital Charged)	51.61
		6004-02-101-NP 005 (Capital Charged)	26.18
2	36-Land and Land Reforms	2049-60-911-NP 001 (Revenue Charged)	0.14
3	39-Municipal Affairs	2049-60-101-NP 009 (Revenue Charged)	1.70
4	40-Panchayat & Rural Development	2049-60-101-NP 010 (Revenue Charged)	14.26
Total			7315.45

Source: Appropriation Accounts

APPENDIX 2.6

(Refer Paragraph 2.3.8;
Page 45)

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	6-	Animal Resources Development	82022.29	59120.49	22901.80	558.00
2	11-	Micro & Small Scale Enterprises And Textiles	73071.62	40913.67	32157.95	3431.31
3	13-	Higher Education	238827.71	238134.45	693.26	5779.32
4	14-	Mass Education Extension and Library Services	26671.91	22143.65	4528.26	1222.00
5	17-	Excise	11564.21	8827.77	2736.44	940.93
6	20-	Fisheries	23508.13	20686.30	2821.83	1206.09
7	30-	Information and Cultural Affairs	22962.23	20528.65	2433.58	3640.62
8	34-	Judicial	42870.58	36597.23	6273.35	7562.69
9	36-	Land & Land Reforms	110564.26	78784.15	31780.11	167.37
10	38-	Minority Affairs & Madrasah Education	144642.11	131089.74	13552.37	3785.43
11	41-	Parliamentary Affairs	1076.52	799.89	276.63	435.79
12	43-	Power and Non-Conventional Energy Sources	68539.45	36048.53	32490.92	9905.00
13	44-	Public Enterprises	258.73	238.76	19.97	152.73
14	45-	Public Health Engineering	151488.41	131669.44	19818.97	37985.87
15	49-	Sports & Youth Services	32472.49	30414.13	2058.36	479.21
16	50-	Sunderban Affairs	23117.42	18707.86	4409.56	63.94
17	51-	Technical Education & Training	38023.99	35512.06	2511.93	5961.23
18	54-	Urban Development	63259.01	52639.87	10619.14	235.87
19	55-	Water Recourses Investigation & Development	63254.16	48309.87	14944.29	110.00
20	57-	Bio-Technology	1519.88	1077.83	442.05	13.25
21	60-	Civil Defence	33886.36	30897.74	2988.62	1999.88
22	61-	Chief Minister's Office	323.29	257.85	65.44	40.78
23	63-	Statistics & Programming	10793.36	5344.79	5448.57	154.03
24	64-	Child Development	244387.08	227735.79	16651.29	13946.24
		Total for Revenue (Voted)	1509105.20	1276480.51	232624.69	99777.58
	B-	Capital (Voted)				
1	4-	Agricultural Marketing	19000.00	8299.75	10700.25	1000.00
2	8-	Co-operation	1815.74	1423.69	392.05	160.00
3	11-	Micro & Small Scale Enterprises And Textiles	19049.00	10130.40	8918.60	3938.71
4	12-	Development and Planning	9000.00	6000.00	3000.00	489.00
5	13-	Higher Education	12815.10	11512.18	1302.92	1155.00
6	18-	Finance	7666.50	7037.52	628.98	1760.00
7	24-	Health and Family Welfare	134933.39	106613.64	28319.75	280.00
8	25-	Public Works	275684.00	224943.99	50740.01	39164.94
9	29-	Industrial Reconstruction	400.00	0.00	400.00	25.00
10	30-	Information and Cultural Affairs	5919.64	2505.90	3413.74	3229.46
11	32-	Irrigation & Waterways	175022.00	102935.50	72086.50	23143.73

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Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
12	34-	Judicial	7000.00	5536.34	1463.66	795.79
13	44-	Public Enterprises	7167.40	3073.36	4094.04	1925.00
14	51-	Technical Education & Training	35901.00	28784.58	7116.42	1885.18
15	53-	Transport	28229.67	19064.17	9165.50	2082.50
16	54-	Urban Development	156435.47	122802.67	33632.80	3175.00
17	55-	Water Recourses Investigation & Development	43628.35	37262.72	6365.63	16999.51
Total for Capital (Voted)			939667.26	697926.41	241740.85	101208.82
Total for (Voted)			2448772.46	1974406.92	474365.54	200986.40
Revenue (Charged)						
1	9-	Commerce & Industries	100.00	0.00	100.00	150.00
2	18-	Finance	2166191.81	2155140.07	11051.74	90269.31
3	32-	Irrigation & Waterways	8980.55	8287.68	692.87	62.25
Total for Revenue (Charged)			2175272.36	2163427.75	11844.61	90481.56
Capital (Charged)						
1	9-	Commerce & Industries	197.00	0.00	197.00	392.80
2	18-	Finance	3534224.36	3159409.83	374814.53	348980.50
3	19-	Fire & Emergency Services	20.00	0.00	20.00	20.00
Total for Capital (Charged)			3534441.36	3159409.83	375031.53	349393.30
Total for Charged			5709713.72	5322837.58	386876.14	439874.86
Grand Total			8158486.18	7297244.50	861241.68	640861.26

Source: Appropriation Accounts

APPENDIX 2.7*(Refer Paragraph 2.3.8;
Page 45)***Statement of various grants/appropriation
where supplementary provision proved
insufficient by more than ₹ 1 crore each****(₹ in crore)**

Sl. No	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	7	Backward Classes Welfare Revenue (Voted)	567.03	33.44	600.47	649.63	49.16
2	24	Health & Family Welfare Revenue (Voted)	4292.01	828.83	5120.84	5193.21	72.37
3	27	Home Revenue (Voted)	4480.27	197.85	4678.12	4738.75	60.63
4	36	Land & Land Reforms Revenue (Charged)	1.00	1.50	2.50	16.08	13.58
5	40	Panchayat & Rural Development Revenue (Charged)	0.40	1.06	1.46	15.40	13.94
6	53	Transport Revenue (Voted)	810.98	20.92	831.90	878.56	46.66
		Total	10151.69	1083.60	11235.29	11491.63	256.34

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.9;
Page 46)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	5	Agriculture	2401-00-108-SP 031	(+) 99.72	(-) 6.82
			2401-00-109-SP 015	(+) 185.59	(-) 127.95
2	7	Backward Classes Welfare	2225-01-277-SP 002	(+) 400.00	(-) 771.48
			2225-01-277-SP 013	(-) 400.00	(-) 100.00
			2225-01-277-SP 016	(+) 5360.00	(-) 568.70
			2225-01-800-SP 006	(-) 500.00	(-) 476.39
			2225-01- 800-SP 012	(-) 480.00	(-) 958.18
			2225-80-800-SP 011	(-) 20.00	(-) 0.15
3	8	Co-operation	2425-00-001-NP 001	(+) 10.15	(-) 1134.44
			2425-00-108-NP 009	(-) 10.15	(-) 175.49
4	9	Commerce and Industries	2058-00-101-NP 001	(+) 1.25	(-) 312.60
			2058-00-103-NP 001	(+) 3.20	(-) 853.44
			2058-00-103-NP 006	(-) 27.16	(-) 3.00
			2853-02-001-NP 001	(+)3.84	(-) 21.08
			2853-02-001-NP 002	(+) 4.34	(-) 16.70
			2853-02-102-NP 001	(+) 7.58	(-) 67.66
			2853-02-102-NP 002	(+) 2.40	(-) 5.48
			2853-02-102-NP 003	(+) 9.01	(-) 54.42
5	10	Consumer Affairs	3456-00-800-SP 007	(-) 110.00	(-) 268.98
			3456-00-800-SP 011	(+) 110.00	(-) 306.03
6	11	Micro and Small Scale Enterprises & Textiles	2851-00-102-SP 017	(-) 619.72	(-) 1.61
			2851-00-103-SP 008	(+) 1838.07	(-) 6.49
			2851-00-104-SP 007	(+) 3.56	(-) 1.57
			2851-00-107-NP 014	(-) 1.00	(-) 855.27
			2851-00-107-NP 022	(+) 1.00	(-) 21.16
			2851-00-796-SP 032	(+) 6.75	(-) 0.19
7	14	Mass Education Extension and Library Services	4851-00-102-SP 022	(-) 1.00	(-) 89.79
			2202-04-200-SP 005	(+) 635.13	(-) 451.83
			2202-04-200-SP 006	(+) 211.71	(-) 211.71
			2202-04-789-SP 002	(-) 315.10	(-) 2.32
			2202-04-789-SP 003	(+) 183.30	(-) 366.60
			2202-04-789-SP 004	(+) 61.10	(-) 61.10
			2202-04-796-SP 003	(+) 98.07	(-) 98.07
			2202-04-796-SP 004	(+) 32.69	(-) 32.69
			2202-04-800-SP 005	(-) 618.66	(-) 295.55
			2251-00-090-NP 008	(+) 6.51	(-) 65.57
8	15	School Education	2515-00-102-NP 013	(-) 6.51	(-) 573.61
			2202-01-800-NP 015	(-) 2.10	(-) 25.35
9	16	Environment	2202-80-001-NP 001	(+) 2.10	(-) 115.73
10	22	Food Processing Industries & Horticulture	2215-02-106-NP 003	(-) 94.39	(-) 62.71
11	23	Forest	2401-00-119-NP 003	(-) 12.74	(-) 34.75
11	23	Forest	2406-01-102-SP 002	(+) 11.57	(-) 2.19
			2406-01-102-SP 023	(-) 9.94	(-) 2.35
			2406-01-102-SP 025	(-) 71.37	(-) 7.23

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
12	25	Public Works	2406-01-789-SP 007	(-) 12.66	(-) 62.14
			2406-02-112-SP 005	(+) 4.64	(-) 4.33
			2406-02-789-SP 001	(+) 51.36	(-) 0.36
			2059-01-053-NP 001	(-) 1.74	(-) 373.32
			2059-80-001-NP 002	(+) 0.39	(-) 97.10
			2059-80-001-NP 004	(-) 0.39	(-) 4219.60
			3054-04-800-NP 002	(+) 2603.18	(-) 1.27
			3054-80-107-NP 001	(-) 75.74	(-) 84.01
			4059-01-051-SP 012	(+) 1988.16	(-) 5287.24
			5054-03-337-SP 001	(+) 1505.34	(-) 1429.34
			5054-03-789-SP 004	(+) 7048.30	(-) 6627.82
			5054-03-789-SP 005	(-) 257.81	(-) 2225.32
			5054-03-796-SP 005	(-) 1730.35	(-) 2249.62
			5054-03-800-SP 001	(-) 699.86	(-) 142.73
			5054-04-337-SP 020	(-) 739.53	(-) 129.74
			5054-04-789-SP 001	(+) 95.00	(-) 225.30
			5054-04-796-SP 004	(+) 399.82	(-) 149.05
13	27	Home	2052-00-090-NP 001	(-) 2.39	(-) 581.90
			2052-00-091-NP 008	(+) 2.39	(-) 81.12
			2055-00-001-NP 001	(-) 150.00	(-) 437.83
			2055-00-001-NP 002	(-) 44.41	(-) 495.71
			2055-00-101-NP 001	(-) 93.28	(-) 818.04
			2055-00-101-NP 003	(-) 1.80	(-) 74.82
			2055-00-101-NP 004	(-) 2.30	(-) 491.77
			2055-00-104-NP 002	(-) 160.55	(-) 2413.73
			2055-00-108-NP 001	(+) 150.00	(-) 3850.03
			2055-00-109-NP 013	(-) 4.54	(-) 392.08
			2055-00-111-NP 003	(-) 7.84	(-) 505.39
			2055-00-800-NP 004	(-) 1.00	(-) 678.96
			2055-00-800-NP 005	(-) 8.57	(-) 703.07
			2070-00-105-NP 031	(-) 1.35	(-) 11.04
			2070-00-105-NP 033	(+) 0.85	(-) 2.26
			4055-00-207-SP 001	(+) 3395.00	(-) 733.39
			4055-00-207-SP 009	(-) 2619.25	(-) 461.43
			4055-00-207-SP 010	(+) 466.56	(-) 1647.38
			4055-00-207-SP 011	(-) 289.06	(-) 522.80
			4055-00-207-SP 012	(+) 13.74	(-) 34.76
			4055-00-207-SP 013	(-) 250.00	(-) 150.00
			4055-00-207-SP 014	(-) 289.14	(-) 70.86
			14	28	Housing
15	30	Information and Cultural Affairs	2202-05-102-NP 014	(+) 3.38	(-) 2.23
			2205-00-102-NP 018	(+) 7.18	(-) 3.48
			2205-00-102-SP 004	(-) 50.64	(-) 0.21
			2205-00-102-SP 009	(-) 4.59	(-) 2.27
			2205-00-102-SP 014	(-) 44.80	(-) 55.50
			2205-00-102-SP 018	(-) 950.15	(-) 66.74
			2205-00-102-SP 019	(+) 152.05	(-) 242.05
			2205-00-102-SP 020	(-) 40.56	(-) 9.23
			2205-00-102-SP 021	(+) 7.50	(-) 160.00
			2205-00-103-SP 002	(-) 50.00	(-) 13.32
			2205-00-103-SP 003	(-) 5.61	(-) 2.12
			2205-00-103-SP 013	(-) 250.00	(-) 38.26

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Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			2205-00-800-NP 006	(-) 6.91	(-) 23.08
			2205-00-800-NP 007	(-) 6.00	(-) 0.79
			2205-00-800-SP 003	(-) 560.38	(-) 99.96
			2205-00-800-SP 005	(+) 5.97	(-) 52.70
			2205-00-800-SP 006	(-) 50.00	(-) 90.00
			2205-00-800-SP 018	(-) 7.50	(-) 650.09
			2205-00-800-SP 047	(+) 167.01	(-) 10.00
			2205-00-800-SP 049	(-) 248.33	(-) 34.41
			2205-00-800-SP 050	(-) 20.00	(-) 57.90
			2205-00-800-SP 051	(+) 799.85	(-) 324.05
			2220-01-001-NP 001	(+) 18.26	(-) 1.70
			2220-01-800-NP 001	(+) 13.11	(-) 60.71
			2220-01-800-NP 003	(-) 6.50	(-) 16.66
			2220-01-800-SP 002	(-) 514.50	(-) 109.87
			2220-01-800-SP 003	(-) 207.90	(-) 1507.00
			2220-60-101-NP 001	(-) 119.90	(-) 451.95
			2220-60-102-NP 001	(+) 50.00	(-) 286.48
			2220-60-102-NP 006	(+) 19.90	(-) 13.33
			2220-60-110-NP 001	(-) 21.00	(-) 4.30
			2251-00-090-NP 012	(+) 49.40	(-) 98.37
			4220-01-201-SP 001	(+) 497.32	(-) 258.84
16	39	Municipal Affairs	2217-05-192-NP 006	(+) 52.72	(-) 33.02
			2217-05-192-NP 022	(-) 841.72	(-) 169.59
			2217-05-796-SP 013	(-) 200.00	(-) 0.22
			2217-80-001-NP 001	(-) 348.00	(-) 25.42
			2217-80-001-NP 005	(-) 55.00	(-) 0.34
17	42	Personnel & Administrative Reforms	2070-00-003-SP 001	(+) 14.11	(-) 1.85
			2070-00-003-SP 008	(-) 14.11	(-) 60.40
			4216-01-106-SP 076	(+) 50.35	(-) 42.34
			4216-01-789-SP 001	(-) 50.35	(-) 48.75
18	45	Public Health Engineering	2215-01-102-SP 005	(-) 16108.43	(-) 56.66
			2215-01-102-SP 007	(-) 4406.19	(-) 17.74
			2215-01-102-SP 015	(+) 1072.50	(-) 1.17
			2215-01-789-SP 020	(-) 2886.20	(-) 8.98
			2215-01-789-SP 021	(-) 1289.00	(-) 4.05
			2215-01-796-SP 022	(-) 3963.82	(-) 3.18
			2215-01-789-SP 023	(-) 300.00	(-) 0.14
19	47	Disaster Management	2059-01-051-NP 021	(+) 13.04	(-) 36.57
			2235-02-001-NP 004	(+) 28.30	(-) 1020.45
			2235-02-800-NP 004	(-) 112.26	(-) 71.29
			2235-02-800-NP 005	(+) 18.04	(-) 5.57
			2235-60-200-NP 011	(-) 447.41	(-) 6.92
			2235-60-200-NP 042	(+) 356.02	(-) 58.54
			2245-01-101-NP 007	(+) 1520.41	(-) 9.59
			2245-02-101-NP 003	(+) 249.76	(-) 0.65
			2245-02-101-NP 004	(-) 8896.26	(-) 202.26
			2245-02-106-NP 001	(+) 2194.69	(-) 779.99
			2245-02-111-NP 001	(+) 344.52	(-) 65.12
			2245-02-112-NP 001	(-) 334.34	(-) 0.54
			2245-02-114-NP 001	(-) 649.85	(-) 1350.04
			2245-80-102-NP 001	(+) 334.34	(-) 52.70
			2251-00-090-NP 004	(+) 1.00	(-) 73.06

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			4059-60-051-SP 001	(+) 5.00	(-) 2.53
20	49	Sports & Youth Services	2204-00-102-SP 003	(+) 1990.00	(-) 674.33
			2204-00-102-SP 005	(-) 40.00	(-) 1.19
			2204-00-102-SP 006	(-) 460.00	(-) 347.20
			2204-00-102-SP 013	(-) 40.00	(-) 10.00
			2204-00-103-SP 003	(-) 95.00	(-) 109.30
			2204-00-103-SP 007	(-) 15.00	(-) 1.00
			2204-00-103-SP 008	(-) 25.00	(-) 0.95
			2204-00-789-SP 003	(-) 280.00	(-) 10.00
			2204-00-796-SP 002	(+) 350.00	(-) 27.00
21	51	Technical Education and Training	2203-00-800-NP 010	(-) 5.00	(-) 1.22
			2230-03-003-NP 001	(+) 4.72	(-) 871.06
			2230-03-003-SP 001	(+) 17.14	(-) 521.03
			2230-03-003-SP 002	(-) 17.14	(-) 144.00
			2251-00-090-NP 009	(+) 5.00	(-) 67.49
			4202-02-104-SP 004	(+) 1200.00	(-) 875.38
			4250-00-201-SP 004	(-) 1200.00	(-) 882.84
22	52	Tourism	3451-00-090-NP 010	(+) 12.72	(-) 2.57
			3452-01-101-NP 001	(-) 29.13	(-) 5.52
			3452-01-800-SP 004	(+) 15.00	(-) 18.47
			3452-01-800-SP 005	(-) 15.00	(-) 65.93
			3452-80-800-NP 001	(+) 16.41	(-) 165.18
23	53	Transport	2041-00-101-NP 001	(-) 32.01	(-) 239.29
			2070-00-114-NP 001	(+) 16.07	(-) 623.00
			2070-00-114-NP 002	(-) 16.07	(-)37.24
			2250-00-800-NP 033	(+) 65.35	(-) 0.63
			2251-00-090-NP 010	(+) 70.14	(-) 50.90
			3055-00-800-NP 006	(-) 59.40	(-) 732.75
			3055-00-800-NP 009	(-) 212.04	(-) 251.43
			5053-02-102-SP 003	(-) 273.50	(-) 226.50
			5075-60-190-SP 002	(+) 273.50	(-) 273.55
			4217-01-051-SP 003	(-) 2100.00	(-) 4690.32
			4217-60-051-SP 009	(-) 526.00	(-) 555.47
25	55	Water Investigation and Development	2702-03-102-SP 001	(+) 148.78	(-) 148.79
			2702-80-800-NP 003	(-) 148.78	(-) 569.22
26	65	Tribal Development	2225-02-796-SP 066	(-) 16.50	(-) 0.80
			2225-02-796-SP 068	(-) 400.00	(-) 2003.01
			2225-02-796-SP 077	(+) 370.72	(-) 258.56
			2225-02-796-SP 078	(+) 500.00	(-) 500.00
			Total		73067.69
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	5	Agriculture	2401-00-109-SP 031	(-) 2985.70	(+) 3202.35
2	7	Backward Classes Welfare	2225-80-001-NP 002	(-) 8.09	(+) 250.00
			2251-00-090-NP-019	(+) 8.09	(+) 86.82
3	11	Micro and Small Scale Enterprises and Textiles	2851-00-107-SP 018	(+) 102.25	(+) 4.01
			2851-00-110-SP 044	(-) 536.53	(+) 0.02
4	12	Planning	2575-60-789-SP 002	(-) 200.00	(+) 560.00
			2575-60-796-SP 007	(+) 80.00	(+) 150.00
			2575-60-800-SP 017	(+) 120.00	(+) 520.00
5	14	Mass Education Extension and Library Services	2202-80-800-SP 001	(-) 288.24	(+) 45.12
6	16	Environment	2251-00-090-NP 016	(+) 94.39	(+) 1.72

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Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
7	22	Food Processing Industries & Horticulture	2401-00-119-NP 009	(+) 9.86	(+) 20.67
			2401-00-119-NP 012	(+) 2.87	(+) 1.03
8	23	Forest	2406-01-789-SP 001	(-) 209.74	(+) 35.37
			2406-01-789-SP 002	(+) 171.04	(+) 32.41
			2406-02-112-SP 006	(+) 65.10	(+) 10.20
9	25	Public Works	2059-01-800-NP 001	(+) 1.74	(+) 39.53
			3054-01-337-NP 003	(+) 188.72	(+) 88.71
			3054-03-337-NP 001	(-) 2716.16	(+) 1038.56
			5054-03-337-SP 013	(-) 7048.30	(+) 728.13
			5054-04-789-SP 004	(-) 594.48	(+) 251.88
			5054-04-789-SP 005	(+) 233.53	(+) 2634.82
10	27	Home	2055-00-109-NP 001	(+) 353.24	(+) 28886.54
			2055-00-109-NP 008	(-) 4.50	(+) 390.54
			2055-00-109-NP 009	(-) 4.50	(+) 2918.91
			2055-00-109-NP 011	(-) 1.24	(+) 284.58
			2055-00-111-NP 005	(-) 18.71	(+) 354.29
			2070-00-105-NP 036	(+) 0.50	(+) 2.95
11	30	Information & Cultural Affairs	2059-01-053-NP 038	(-) 36.37	(+) 24.09
			2205-00-102-NP 020	(-) 23.87	(+) 335.17
			2205-00-800-SP 007	(-) 215.23	(+) 15.23
			2205-00-800-SP 056	(+) 2246.44	(+) 504.30
			2220-60-106-SP 011	(+) 586.13	(+) 239.35
			2220-60-800-NP 004	(+) 0.60	(+) 2.03
			2220-60-800-NP 006	(-) 0.60	(+) 0.05
12	39	Municipal Affairs	4220-60-101-SP 006	(-) 497.32	(+) 235.22
			2052-00-090-NP 011	(-) 116.00	(+) 0.04
			2215-01-101-NP 005	(-) 409.00	(+) 66.74
			2217-05-192-NP 007	(-) 8771.56	(+) 8.27
			2217-05-192-NP 008	(-) 612.84	(+) 64.92
			2217-05-192-NP 023	(+) 5149.00	(+) 41001.11
			2217-05-192-SP 006	(+) 4600.00	(+) 33.02
			2217-05-789-SP 018	(-) 2500.00	+ 3.53
			2217-05-789-SP 025	(-) 700.00	(+) 12.14
			2217-80-001-NP 002	(-) 681.00	(+) 5.76
13	47	Disaster management	2217-80-001-NP 003	(-) 183.00	(+) 26.93
			3604-00-200-NP 034	(-) 120.00	(+) 48.90
			2245-02-101-NP 002	(-) 3715.10	(+) 1071.60
			2245-02-122-NP 002	(+) 8896.26	(+) 92.02
			4059-60-051-SP 004	(-) 5.00	(+) 113.85
14	49	Sports and Youth Services	2204-00-102-SP 008	(-) 1500.00	(+) 638.33
			2204-00-102-SP 011	(-) 20.00	(+) 10.14
			2204-00-103-SP 006	(-) 170.00	(+) 49.40
			2204-00-789-SP 001	(+) 370.00	(+) 176.00
15	51	Technical Education and Training	2230-03-003-NP 002	(-) 4.39	(+) 0.05
16	53	Transport	2041-00-101-NP 002	(+) 146.70	(+) 37.33
			3075-60-800-SP 001	(+) 21.28	(+) 23.16
17	54	Urban Development	4216-02-101-SP 021	(+) 526.00	(+) 45.87
			4217-01-051-SP 004	(+) 2100.00	(+) 2544.49
18	65	Tribal Development	2225-02-796-SP 070	(-) 112.16	(+) 12.31
			2225-02-796-SP 073	(+) 300.00	(+) 3080.99
		Total			93061.84

Source: Appropriation Accounts

APPENDIX 2.9

(Refer Paragraph 2.3.10;
Page 46)

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	Savings
I – Grant			
1	3	Council of Ministers	(Revenue-Voted) 6.21
2	4	Agricultural Marketing	(Revenue-Voted) 5.08
			(Capital-Voted) 117.00
3	6	Animal Resources Development	(Revenue-Voted) 234.60
			(Capital-Voted) 53.66
4	8	Co-operation	(Revenue-Voted) 155.23
			(Capital-Voted) 5.52
5	10	Consumer Affairs	(Revenue-Voted) 16.73
6	13	Higher Education	(Revenue-Voted) 64.73
			(Capital-Voted) 24.58
7	14	Mass Education Extension and Library Services	(Revenue-Voted) 57.50
			(Capital-Voted) 4.59
8	15	School Education	(Revenue-Voted) 1058.50
			(Capital-Voted) 1726.40
9	16	Environment	(Revenue-Voted) 6.75
10	17	Excise	(Revenue-Voted) 36.77
			(Capital-Voted) 5.20
11	18	Finance	(Capital-Voted) 23.89
12	19	Fire and Emergency Services	(Revenue-Voted) 33.90
			(Capital-Voted) 65.73
13	20	Fisheries	(Revenue-Voted) 40.28
			(Capital-Voted) 22.73
14	21	Food and Supplies	(Revenue-Voted) 1780.05
			(Capital-Voted) 5.42
15	22	Food Processing Industries and Horticulture	(Revenue-Voted) 77.58
			(Capital-Voted) 29.73
16	23	Forest	(Revenue-Voted) 168.93
			(Capital-Voted) 3.10
17	24	Health and Family Welfare	(Capital-Voted) 286.00
18	25	Public Works	(Revenue-Voted) 174.86
			(Capital-Voted) 899.05
19	26	Hill Affairs	(Revenue Voted) 10.17
20	27	Home	(Capital-Voted) 197.67
21	28	Housing	(Revenue-Voted) 37.52
			(Capital-Voted) 45.25
22	31	Information Technology	(Revenue-Voted) 21.74
23	33	Correctional Administration (Jails)	(Revenue-Voted) 32.35
24	34	Judicial	(Revenue-Voted) 138.36
			(Capital-Voted) 22.59
25	35	Labour	(Revenue-Voted) 19.75
			(Capital-Voted) 6.04
26	36	Land and Land Reforms	(Revenue-Voted) 319.47

Report on State Finances for the year ended 31 March 2015

Sl. No.	Grant No.	Name of grant/appropriation		Savings
			(Capital-Voted)	12.92
27	37	Law	(Revenue-Voted)	1.01
28	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	173.38
			(Capital-Voted)	202.24
29	41	Parliamentary Affairs	(Revenue-Voted)	7.12
30	42	Personnel & Administrative Reforms	(Revenue-Voted)	16.20
			(Capital-Voted)	39.63
31	43	Power and Non-Conventional Energy Sources	(Revenue-Voted)	423.96
			(Capital-Voted)	391.54
32	49	Sports and Youth Services	(Revenue-Voted)	25.38
33	50	Sunderban Affairs	(Revenue-Voted)	44.74
			(Capital-Voted)	57.86
34	51	Technical Education and Training	(Revenue-Voted)	84.73
			(Capital-Voted)	90.02
35	52	Tourism	(Revenue-Voted)	26.52
			(Capital-Voted)	102.85
36	53	Transport	(Capital-Voted)	112.48
37	54	Urban Development	(Revenue-Voted)	108.55
			(Capital-Voted)	368.08
38	55	Water Investigation and Development	(Revenue-Voted)	150.54
			(Capital-Voted)	233.65
39	56	Women Development and Social Welfare	(Revenue-Voted)	158.75
			(Capital-Voted)	4.58
40	58	Paschimanchal Unnayan Affairs	(Revenue-Voted)	0.33
			(Capital-Voted)	69.64
41	59	Self Help Groups and Self Employment	(Revenue-Voted)	60.58
			(Capital-Voted)	15.78
42	60	Civil Defence	(Revenue-Voted)	49.89
			(Capital-Voted)	16.24
43	61	Chief Minister's Office	(Revenue-Voted)	1.06
44	63	Statistics and Programme Implementation	(Revenue-Voted)	56.03
			(Capital-Voted)	0.50
45	64	Child Development	(Revenue-Voted)	305.98
			(Capital-Voted)	18.43
Total for Grants				11472.40
II – Appropriation				
1	6	Animal Resources Development	(Revenue-Charged)	0.03
2	7	Backward Classes Welfare	(Revenue-Charged)	0.05
			(Capital-Charged)	0.05
3	8	Co-operation	(Revenue-Charged)	2.02
			(Capital-Charged)	9.98
4	18	Finance	(Revenue-Charged)	1013.21
			(Capital-Charged)	7237.95
5	19	Fire and Emergency Services	(Revenue-Charged)	0.10
			(Capital-Charged)	0.40
6	20	Fisheries	(Revenue-Charged)	4.72
			(Capital-Charged)	5.48
7	22	Food Processing Industries and Horticulture	(Revenue-Charged)	0.20
			(Capital-Charged)	0.03
8	23	Forest	(Revenue-Charged)	0.05
9	25	Public Works	(Revenue-Charged)	5.37
			(Capital-Charged)	0.03

Sl. No	Grant No.	Name of grant/appropriation	Savings	
10	27	Home	(Revenue-Charged)	2.04
			(Capital-Charged)	1.40
11	28	Housing	(Revenue-Charged)	0.65
			(Capital-Charged)	0.66
12	34	Judicial	(Revenue-Charged)	14.95
13	42	Personnel & Administrative Reforms	(Revenue-Charged)	6.66
			(Capital-Charged)	0.0066
14	3	Power & Non-Conventional Energy Sources	(Revenue-Charged)	4.90
15	46	Refugee Relief & Rehabilitation	(Capital-Charged)	3.95
Total for Appropriations				8314.886
Grand Total				19787.29

Source: Appropriation Accounts

APPENDIX 2.10

(Refer Paragraph 2.3.10;
Page 46)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
1	2-Governor's Secretariat	(Revenue-Charged)	3.41	1.56	1.85
2	5-Agriculture	(Revenue-Voted)	207.37	110.48	96.89
		(Capital-Voted)	285.20	257.22	27.98
3	9-Commerce and Industries	(Revenue-Voted)	252.86	201.55	51.31
4	11-Micro and Small Scale Enterprises and Textiles	(Revenue -Voted)	355.89	219.96	135.93
5	12- Planning	(Revenue-Voted)	14.13	4.87	9.26
		(Capital-Voted)	34.89	20.49	14.40
6	18-Finance	(Revenue-Voted)	714.28	2.20	712.08
7	30-Information & Cultural Affairs	(Revenue-Voted)	60.74	46.72	14.02
		(Capital-Voted)	66.43	27.98	38.45
8	32-Irrigation & Waterways	(Revenue-Voted)	283.56	207.74	75.82
9	39-Municipal Affairs	(Capital-Voted)	155.68	143.80	11.88
10	40-Panchayat & Rural Development	(Capital-Voted)	51.33	49.50	1.83
11	44-Public Enterprises	(Capital-Voted)	60.19	20.06	40.13
12	46-Refugee Relief & Rehabilitation	(Revenue-Voted)	18.77	3.32	15.45
13	47-Disaster Management	(Revenue-Voted)	89.57	63.29	26.28
		(Revenue-Charged)	21.22	0.40	20.82
14	48-Science & Technology	(Revenue-Voted)	2.71	1.16	1.55
15	62-North Bengal Development	(Revenue -Voted)	203.60	135.00	68.60
16	65-Tribal Development	(Revenue-Voted)	105.84	95.38	10.46
	Total		2987.67	1612.68	1374.99

Source: Appropriation Accounts

APPENDIX 2.11*(Refer Paragraph 2.3.10;
Page 46)***Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2015 or thereafter****(₹ in crore)**

Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	40	22-06-2015	1699.05	2049, 2217, 2235, 2501, 2505, 2515, 2575, 3451, 3604, 4515, 6003	Panchayat and Rural Development
2	32	07-05-2015	1671.72	2049, 2250, 2551, 2700, 2701, 2711, 3451, 4700, 4701, 4711, 6004	Irrigation and Waterways
3	45	12-05-2015	802.29	2049, 2059, 2215, 2250, 2251, 2551, 4215, 6003, 6004	Public Health Engineering
4	39	31-03-2015	568.61	2052, 2215, 2217, 3604, 4215, 4217, 6217	Municipal Affairs
5	5	31-03-2015	367.70	2401, 2402, 2415, 2551, 4401, 4415	Agriculture
6	11	31-03-2015	361.64	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6851, 6860	Micro & Small Scale Enterprises and Textiles
7	9	31-03-2015	255.69	2049, 2058, 2852, 2853, 3451, 3475, 4059, 4407, 4551, 4857, 4860, 4885, 6003, 6407, 6551, 6860, 7465	Commerce & Industries
8	62	25-05-2015	198.51	2575, 4575	North Bengal Development
9	65	31-03-2015	142.69	2225, 2251, 4225	Tribal Development
10	30	31-03-2015	74.70	2059, 2202, 2205, 2220, 2235, 2251, 2551, 4059, 4202, 4220, 6220, 6875	Information and Cultural Affairs
11	47	31-03-2015	72.67	2049, 2235, 2245, 2251, 4059, 6003	Disaster Management
12	27	31-03-2015	41.24	2015	Home
13		04-05-2015	16.42	2055	
14	46	04-06-2015	43.07	2235, 4235	Refugee Relief and Rehabilitation
15	1	10-06-2015	36.73	2011, 2059, 4059	Legislative Assembly Secretariat
16	12	31-03-2015	25.36	2505, 3451, 4235, 4575	Planning
17	7	31-03-2015	22.34	4225	Backward Classes Welfare
18	44	31-03-2015	21.63	2852, 3451, 4857, 6857, 6858	Public Enterprises
19	29	22-06-2015	6.89	2852, 3451, 4858, 4860, 4875, 4885, 6858, 6860	Industrial Reconstruction
20	57	31-03-2015	5.92	2052, 3425, 5425	Bio-Technology
21	2	31-03-2015	1.56	2012	Governor's Secretariat
22	48	31-03-2015	1.16	3425, 3451	Science and Technology
Total			6437.59		

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

APPENDIX 2.12

(Refer Paragraph 2.3.12;
Page 47)

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	5	2401-00-113-SP005-National Mission on Agricultural Extension and Technology	Agriculture	1.04
2		2401-00-789-SP066- National Mission on Agricultural Extension and Technology		2.79
3		2402-00-102-SP023-Integrated Watershed Management Programme		21.44
4		2402-00-789-SP005- Integrated Watershed Management Programme		5.95
5	8	2425-00-107-SP047-State share to unlicensed State/Central Co-operative Banks for revival in excess of 25 per cent of paid up share capital	Co-operation	37.26
6		4425-00-107-SP011-Investment to unlicensed State/Central co-operative Banks for revival 54-Investments		1.74
7		4425-00-107-SP012-Investment for share capital contribution to unlicensed State/Central co-operative Banks for revival by loan from NABARD-54-Investments		7.80
8	49	4202-03-102-SP001-Construction related to Sports stadium	Sports and Youth Services	1.31
9	64	2235-02-102-SP030-Rajiv Gandhi Scheme for employment of Adolescent Girls	Child Development	3.26
		Total		82.59

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

APPENDIX 2.13

(Refer Paragraph 2.4;
Page 48)

Unnecessary supplementary provisions where savings occurred out of the original grant

(₹ in crore)

Year	Grant Number	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)	Per cent of savings in original grant
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2012-13	32	Revenue (Charged)	89.13	0.33	89.46	77.54	11.59	11.92	13
2013-14		Revenue (Charged)	89.81	0.27	90.08	79.80	10.01	10.28	11
2014-15		Revenue (Charged)	89.81	0.62	90.43	82.88	6.93	7.55	8
Total			268.75	1.22	269.97	240.22	28.53	29.75	11
2011-12	45	Revenue (Voted)	1036.16	5.76	1041.92	626.51	409.65	415.41	40
2014-15		Revenue (Voted)	1514.88	379.86	1894.74	1316.69	198.19	578.05	13
		Revenue (Charged)	0.55	0.01	0.56	0.22	0.33	0.34	60
Total			2551.59	385.63	2937.22	1943.42	608.17	993.80	24
2013-14	59	Revenue (Voted)	278.05	1.57	279.62	194.48	83.57	85.14	30
Total			278.05	1.57	279.62	194.48	83.57	85.14	30
Grand Total			3098.39	388.42	3486.81	2378.12	720.27	1108.69	23

Source: Appropriation Accounts

APPENDIX 3.1

(Refer Paragraph 3.1;
Page 52)

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	Bankura ZP	9692.61	2013-14	3614.80	6077.81
2	DakshinDinajpur ZP	850.05	2013-14	724.99	125.05
3	Howrah ZP	226.81	2013-14	111.51	115.30
4	Jalpaiguri ZP	761.28	2012-14	503.53	257.75
5	Murshidabad ZP	2002.15	2013-14	1410.07	592.08
6	North 24 Parganas ZP	2003.11	2013-14	503.96	1499.15
7	Purba Medinipur ZP	94.04	2013-14	28.85	65.19
8	Purulia ZP	2092.47	2013-14	-	2092.47
9	Uttar Dinajpur ZP	1862.62	2011-14	158.05	1704.57
10	Arambagh	35.19	2011-12	-	35.19
11	Bamangola	32.03	2010-12	-	32.03
12	Bankura-I	362.13	2012-14	-	362.13
13	Coochbehar-I	58.80	2011-13	-	58.80
14	Domjur	19.08	2010-13	-	19.08
15	Dubrajpur	19.80	2011-12	-	19.80
16	English Bazar	16.97	2011-14	-	16.97
17	Goghat-I	28.15	2011-14	-	28.15
18	Gopiballavpur-II	291.97	2011-13	-	291.97
19	Joypur	78.51	2011-13	-	78.51
20	Kaliachak-III	13.90	2011-13	-	13.90
21	Lalgola	11.40	2011-12	-	11.40
22	Mathabhanga-II	11.90	2010-11	-	11.90
23	Mayureswar-II	15.00	2010-11	-	15.00
24	Purulia-I	286.64	2012-14	220.13	66.51
25	Ranaghat-I	30.57	2011-14	-	30.57

Sl. No.	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
26	Ranaghat-II	29.02	2011-13	18.77	10.25
27	Saltora	8.10	2011-12	-	8.10
28	Srirampur-Uttarpara	13.51	2011-12	-	13.51
29	Suti-I	379.62	2002-13	292.16	87.46
30	Tarakeshwar	15.87	2010-13	-	15.87
	TOTAL	21343.30		7586.83	13756.47

Source: Records of the Institutions

APPENDIX 3.2

(Refer Paragraph 3.2;
Page 52)

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 2014-15	6
2.	Howrah	2012-13 to 2014-15	3
3.	Kolkata	2014-15	1
Kolkata Municipal Area (KMA) – Municipality			
4.	Baidyabati	2011-12 to 2014-15	4
5.	Bally	2008-09 to 2014-15	7
6.	Bansberia	2014-15	1
7.	Baranagar	2012-13 to 2014-15	3
8.	Barasat	2009-10 to 2014-15	6
9.	Barrackpore	2014-15	1
10.	Baruipur	2012-13 to 2014-15	3
11.	Bhadreswar	2009-10 to 2014-15	6
12.	Bhatpara	2013-14 to 2014-15	2
13.	Bidhannagar	2007-08 to 2014-15	8
14.	Budge Budge	2013-14 to 2014-15	2
15.	Champdany	2013-14 to 2014-15	2
16.	Dum Dum	2009-10 to 2014-15	6
17.	Dankuni	2010-11 to 2014-15	5
18.	Garulia	2008-09 to 2014-15	7
19.	Gayeshpur	2008-09 to 2014-15	7
20.	Halisahar	2006-07 to 2014-15	9
21.	Hooghly Chinsurah	2012-13 to 2014-15	3
22.	Kalyani	2006-07 to 2014-15	9
23.	Kamarhati	2012-13 to 2014-15	3
24.	Kanchrapara	2009-10 to 2014-15	6
25.	Khardah	2008-09 to 2014-15	7
26.	Konnagar	2014-15	1
27.	Madhyamgram	2011-12 to 2014-15	4
28.	Maheshtala	2011-12 to 2014-15	4
29.	Nabadiganta Industrial Township	2010-11 to 2014-15	5
30.	Naihati	2012-13 to 2014-15	3
31.	New Barrackpore	2010-11 to 2014-15	5
32.	North Barrackpore	2010-11 to 2014-15	5
33.	North Dum Dum	2011-12 to 2014-15	4
34.	Panihati	2010-11 to 2014-15	5
35.	Pujali	2012-13 to 2014-15	3
36.	Rajarhat Gopalpur	2012-13 to 2014-15	3
37.	Rajpur Sonarpur	2011-12 to 2014-15	4

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
38.	Rishra	2007-08 to 2014-15	8
39.	Serampore	2010-11 to 2014-15	5
40.	South Dum Dum	2010-11 to 2014-15	5
41.	Titagarh	2008-09 to 2014-15	7
42.	Uluberia	2010-11 to 2014-15	5
43.	Uttarpara Kotrung	2009-10 to 2014-15	6
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
44.	Asansol	2014-15	1
45.	Durgapur	2011-12 to 2014-15	4
46.	Siliguri	2012-13 to 2014-15	3
Non - Kolkata Municipal Area (Non-KMA) – Municipality			
47.	Alipurduar	2009-10 to 2014-15	6
48.	Arambag	2009-10 to 2014-15	6
49.	Ashokenagar Kalyangarh	2008-09 to 2014-15	7
50.	Baduria	2009-10 to 2014-15	6
51.	Balurghat	2009-10 to 2014-15	6
52.	Bankura	2013-14 to 2014-15	2
53.	Basirhat	2014-15	1
54.	Beldanga	2007-08 to 2014-15	8
55.	Berhampur	2007-08 to 2014-15	8
56.	Birnagar	2010-11 to 2014-15	5
57.	Bishnupur	2007-08 to 2014-15	8
58.	Bolpur	2009-10 to 2014-15	6
59.	Bongaon	2009-10 to 2014-15	6
60.	Burdwan	2012-13 to 2014-15	3
61.	Chakdaha	2014-15	1
62.	Chandrakona	2009-10 to 2014-15	6
63.	Contai	2009-10 to 2014-15	6
64.	Coochbehar	2008-09 to 2014-15	7
65.	Coopers' Camp Notified Area Authority	2008-09 to 2014-15	7
66.	Dainhat	2007-08 to 2014-15	8
67.	Dalkhola	2008-09 to 2014-15	7
68.	Darjeeling	2008-09 to 2014-15	7
69.	Dhulian	2007-08 to 2014-15	8
70.	Dhupguri	2009-10 to 2014-15	6
71.	Diamond Harbour	2013-14 to 2014-15	2
72.	Dinhata	2007-08 to 2014-15	8
73.	Dubrajpur	2008-09 to 2014-15	7
74.	Egra	2008-09 to 2014-15	7
75.	English Bazaar	2009-10 to 2014-15	6
76.	Gangarampur	2009-10 to 2014-15	6
77.	Ghatal	2013-14 to 2014-15	2
78.	Gobardanga	2012-13 to 2014-15	3
79.	Guskara	2012-13 to 2014-15	3
80.	Habra	2009-10 to 2014-15	6
81.	Haldia	2010-11 to 2014-15	5
82.	Haldibari	2009-10 to 2014-15	6

Report on State Finances for the year ended 31 March 2015

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2014-15	7
84.	Jainagar-Majilpur	2008-09 to 2014-15	7
85.	Jalpaiguri	2008-09 to 2014-15	7
86.	Jamuria	2008-09 to 2014-15	7
87.	Jangipur	2010-11 to 2014-15	5
88.	Jhalda	2008-09 to 2014-15	7
89.	Jhargram	2012-13 to 2014-15	3
90.	Jiagunj-Azimgunj	2008-09 to 2014-15	7
91.	Kaliagunj	2007-08 to 2014-15	8
92.	Kalimpong	2009-10 to 2014-15	6
93.	Kalna	2012-13 to 2014-15	3
94.	Kandi	2008-09 to 2014-15	7
95.	Katwa	2008-09 to 2014-15	7
96.	Kharagpur	2010-11 to 2014-15	5
97.	Kharar	2008-09 to 2014-15	7
98.	Khirpai	2012-13 to 2014-15	3
99.	Krishnanagar	2011-12 to 2014-15	4
100.	Kulti	2007-08 to 2014-15	8
101.	Kurseong	2008-09 to 2014-15	7
102.	Mal	2008-09 to 2014-15	7
103.	Mathabhanga	2008-09 to 2014-15	7
104.	Midnapore	2010-11 to 2014-15	5
105.	Mekhligunj	2008-09 to 2014-15	7
106.	Memari	2009-10 to 2014-15	6
107.	Mirik	2007-08 to 2014-15	8
108.	Murshidabad	2009-10 to 2014-15	6
109.	Nabadwip	2012-13 to 2014-15	3
110.	Nalhati	2009-10 to 2014-15	6
111.	Old Malda	2007-08 to 2014-15	8
112.	Panskura	2009-10 to 2014-15	6
113.	Purulia	2008-09 to 2014-15	7
114.	Raigunj	2012-13 to 2014-15	3
115.	Ramjibanpur	2012-13 to 2014-15	3
116.	Rampurhat	2007-08 to 2014-15	8
117.	Ranaghat	2008-09 to 2014-15	7
118.	Raghunathpur	2007-08 to 2014-15	8
119.	Ranigunj	2010-11 to 2014-15	5
120.	Sainthia	2008-09 to 2014-15	7
121.	Santipur	2008-09 to 2014-15	6
122.	Sonamukhi	2007-08 to 2014-15	8
123.	Suri	2008-09 to 2014-15	7
124.	Taherpur Notified Area Authority	2014-15	1
125.	Taki	2011-12 to 2014-15	4
126.	Tamluk	2010-11 to 2014-15	5
127.	Tarakeswar	2009-10 to 2014-15	6
128.	Tufangunj	2007-08 to 2014-15	8
Total			686

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2014-15	6
2.	Burdwan	2008-09 to 2014-15	7
3.	Calcutta	2012-13 to 2014-15	3
4.	Jadavpur	2012-13 to 2014-15	3
5.	Kalyani	2014-15	1
6.	North Bengal	2008-09 to 2014-15	7
7.	Rabindra Bharati	2014-15	1
8.	Vidyasagar	2014-15	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2014-15	5
10.	Bengal Engineering & Science University	2012-13 to 2014-15	3
11.	Jadavpur PF Accounts	2009-10 to 2014-15	6
12.	IISWBM	2014-15	1
13.	Presidency	2012-13 to 2014-15	3
Total			47
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14 to 2014-15	2
2.	Kolkata Improvement Trust	2013-14 to 2014-15	2
3.	Change Management Unit	2010-11 to 2014-15	5
4.	Howrah Improvement Trust	2006-07 to 2014-15	9
5.	KEIP	2014-15	1
6.	KEIP	2014-15	1
Total			20

Source: Records of the Institutions

APPENDIX 3.3
(Refer Paragraph 3.2;
Page 53)

**Unutilised Government grants as of
March 2013/2014 (Other than PRIs)**

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality/ Municipal Corporation			
1.	Alipurduar	2012-14	273.13
2.	Arambagh	2011-13	168.33
3.	Asansol	2013-14	1409.76
4.	Baidyabati	2012-14	43.32
5.	Bally	2013-14	14.88
6.	Barasat	2012-14	322.40
7.	Barrackpore	2012-14	593.08
8.	Baruipur	2009-13	228.82
9.	Bhadreswar	2013-14	130.68
10.	Bhatpara	2012-13	180.01
11.	Bishnupur	-14	285.03
12.	Bongaon	2011-14	288.29
13.	Budge Budge	2011-13	452.54
14.	Chandrakona	2011-14	208.81
15.	Contai	2011-13	70.21
16.	Dankuni	2011-14	251.57
17.	Darjeeling	2012-14	392.76
18.	Dhulian	2011-13	221.72
19.	Dinhata	2012-14	8.27
20.	Dum Dum	2011-13	14.51
21.	Durgapur	2013-14	251.11
22.	Egra	2011-14	219.19
23.	English-Bazar	2012-14	183.43
24.	Ghatal	2012-14	51.14
25.	Gobardanga	2011-14	38.60
26.	Halisabar	2012-14	100.97
27.	Hooghly-Chinsurah	2013-14	135.00
28.	Howrah	2012-13	16604.30
29.	Islampur	2011-13	533.20
30.	Jamuria	2011-14	189.71
31.	Jhalda	2010-13	14.02
32.	Jiaganj-Azimganj	2012-14	1.36
33.	Joyanagar-Majilpur	2009-14	710.37
34.	Kalyani	2011-13	92.27
35.	Kamarhati	2012-13	201.77
36.	Kandi	2013-14	2399.87
37.	Katwa	2011-13	98.04
38.	Kharagpur	2012-13	913.08
39.	Khardah	2012-13	113.23

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
40.	Krishnanagar	2011-14	4.50
41.	Kulti	2012-13	666.64
42.	Madhyamgram	2011-14	78.98
43.	Mirik	2012-14	26.54
44.	Nabadwip	2012-14	182.76
45.	Nalhati	2011-13	58.60
46.	North Barrackpore	2011-14	1154.23
47.	North Dum Dum	2012-13	164.40
48.	Panihati	2012-13	150.44
49.	Panskura	2010-13	8.41
50.	Rajarhat-Gopalpur	2011-13	245.72
51.	Rajpur-Sonarapur	2013-14	2555.23
52.	Raniganj	2011-14	125.39
53.	Serampore	2012-13	10.96
54.	Siliguri	2012-13	827.76
55.	South Dum Dum	2012-13	652.40
56.	Tamluk	2012-14	95.47
57.	Titagarh	2011-14	207.31
58.	Uttarpara-Kotrung	2012-14	124.81
University			
59.	Bidhan Chandra Krishi Vishwavidyalaya	2012-13	18.40
60.	University of Kalyani	2012-14	54.80
61.	Presidency University	2010-13	492.09
62.	Rabindra Bharati University	2012-13	123.11
63.	Sidho Kanho Birsha University	2010-13	501.28
64.	University of North Bengal	2012-13	39.08
65.	Uttar Banga Krishi Viswavidyalaya	2012-13	24.04
District Primary School Council (DPSC)			
66.	DPSC, Coochbehar	2008-13	438.69
Fish Farmers' Development Agency (FFDA)			
67.	FFDA, Hooghly	2008-13	20.35
68.	FFDA, Malda	2008-13	8.09
69.	FFDA, Purulia	2008-13	120.85
Local Library Authority (LLA)			
70.	LLA, Birbhum	2008-14	66.97
71.	LLA, Burdwan	2008-13	54.51
Others			
72.	Kolkata Metropolitan Water & Sanitation Authority (KMW & SA)	2009-13	5615.65
Total			43327.24

Source: Records of respective Institutions

APPENDIX 3.4
(Refer Paragraph 3.2;
Page 53)

Statement showing unutilised Government grants for the year 2013-14 (in respect of Zilla Parishads & Panchayat Samitis)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
Zilla Parishad			
1	Bankura	2013-14	103.74
2	Bardhaman	2013-14	78.34
3	Cooch Behar	2013-14	123.24
4	Dakshin Dinajpur	2013-14	35.92
5	Howrah	2013-14	60.38
6	Jalpaiguri	2013-14	89.65
7	Murshidabad	2013-14	82.78
8	Nadia	2013-14	81.79
9	North 24 PGS	2013-14	119.71
10	Purba Medinipur	2013-14	77.99
11	Purulia ZP	2013-14	84.20
12	Uttar Dinajpur	2013-14	67.51
Panchayat Samity			
13	Arambagh	2013-14	10.49
14	Bally Jagachha	2013-14	2.14
15	Bamangola	2013-14	5.71
16	Bankura I	2013-14	5.06
17	Bardhaman II	2013-14	3.18
18	Beldanga I	2013-14	5.13
19	Bhagwanpur I	2013-14	2.05
20	Bhagwanpur II	2013-14	1.90
21	Bishnupur	2013-14	5.95
22	Burwan	2013-14	7.34
23	Chanditala II	2013-14	2.68
24	Chinsurah Mogra	2013-14	3.68
25	Chopra	2013-14	3.90
26	Contai III	2013-14	2.94
27	Cooch Behar I	2013-14	Accounts not prepared
28	Cooch Behar II	2013-14	8.15
29	Domjur	2013-14	4.67
30	Dubrajpur	2013-14	10.65
31	Egra I	2013-14	1.85
32	English Bazar	2013-14	4.67
33	Gangarampur	2013-14	5.65
34	Goghat I	2013-14	4.43
35	Goghat II	2013-14	3.87
36	Gopiballavpur II	2013-14	4.68
37	Habibpur	2013-14	8.52

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
38	Harishchandrapur II	2013-14	9.02
39	Hirbandh	2013-14	3.62
40	Hura	2013-14	5.53
41	Indas	2013-14	6.28
42	Jangipara	2013-14	10.63
43	Joypur	2013-14	2.76
44	Kaliachak I	2013-14	15.54
45	Kaliachak III	2013-14	7.28
46	Kalna II	2013-14	0.01
47	Khargram	2013-14	12.95
48	Khoyrasole	2013-14	7.43
49	Lalgola	2013-14	9.77
50	Manbazar I	2013-14	8.73
51	Mathabhanga I	2013-14	4.26
52	Mathabhanga II	2013-14	3.57
53	Mayureshwar I	2013-14	8.35
54	Mayureshwar II	2013-14	5.96
55	Moyna	2013-14	1.13
56	Murarai II	2013-14	10.41
57	Old Malda	2013-14	7.35
58	Onda	2013-14	10.00
59	Panchla	2013-14	7.59
60	Patashpur I	2013-14	1.80
61	Patashpur II	2013-14	2.82
62	Patharpratima	2013-14	18.03
63	Purshurah	2013-14	5.56
64	Purulia I	2013-14	4.02
65	Rajarhat	2013-14	7.02
66	Ranaghat I	2013-14	2.62
67	Ranaghat II	2013-14	1.77
68	Ranibandh	2013-14	9.24
69	Sainthia	2013-14	10.72
70	Saltora	2013-14	7.28
71	Serampur Uttarpara	2013-14	1.66
72	Suti I	2013-14	8.06
73	Tarakeshwar	2013-14	4.98
Total			1368.29

Source: Records of the Institutions

APPENDIX 3.5

(Refer Paragraph 3.3;
Page 53 & 54)

Performance 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	2014-15	2013-14	2012-13	24.12.14	2011-12	Last reminder for laying of SARs for the year 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
2	West Bengal Commission for Women	2016-17	2014-15	2013-14	2013-14	20.10.14	2006-07	Last reminder for laying of SARs for the years 2007-08 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
3	West Bengal Human Rights Commission	Permanent entrustment	2014-15	2013-14	2013-14	24.11.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2014-15	2013-14	2012-13	07.01.14	2012-13	Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. Accounts for 2013-14 received on 12.05.2015. DSAR is under process.
5	West Bengal Heritage Commission	2020-21	2014-15	2011-12	2011-12	13.03.14	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2011-12 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.2015.
6	West Bengal Commission for Backward Classes	2017-18	2014-15	2013-14	2013-14	18.05.15	Not laid since inception i.e. 1993-94	Last reminder for laying of SARs for the years 1993-94 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.

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
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2014-15	2012-13	2012-13	26.02.2015	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2014-15	2013-14	2013-14	23.04.15	Not laid since inception i.e. 2004-05	Last reminder for laying of SARs for the years 2004-05 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2014-15	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 18.06.2015. Latest reminder for submission of accounts for the years 2008-09 to 2014-15 issued on 14.05.2015.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2014-15	2014-15	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 18.06.2015. Accounts for 2007-08 to 2014-15 received on 26.06.2015. DSARs are under process.
11	District Legal Services Authority, Howrah	Permanent entrustment	2014-15	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 18.06.2015. Latest reminder for submission of accounts for the years 2009-10 to 2014-15 issued on 14.05.2015.
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2014-15	2013-14	-	-	-	Accounts for the years 1998-99 to 2013-14 received on 04.06.2015.
13	District Legal Services Authority, Bankura	Permanent entrustment	2014-15	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 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

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
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2014-15	2013-14	2013-14	08.01.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2014-15	2013-14	2010-11	24.07.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2010-11 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015 Accounts for the years 2011-12 to 2013-14 received on 31.03.2015. DSARs are under process.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2014-15	2013-14	2013-14	30.03.15	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2014-15	2011-12	2011-12	06.08.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.2015.
18	District Legal Services Authority, Malda	Permanent entrustment	2014-15	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 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

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
19	DLSAs of 8 districts**	Permanent entrustment	2014-15	Not yet submitted	Nil	Nil	Nil	Latest reminder for submission of accounts upto 2014-15 issued on 14.05.2015.
20	West Bengal Minorities Development & Finance Corporation	2014-15	2014-15	2013-14	2013-14	13.05.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2014-15	2013-14	2013-14	16.06.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
22	West Bengal Backward Classes Development & Finance Corporation	2014-15	2014-15	2013-14	2012-13	05.08.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
23	West Bengal Housing Board	2016-17	2014-15	2013-14	2013-14	02.07.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
24	Kolkata Metropolitan Development Authority	2016-17	2014-15	2013-14	2012-13	22.07.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
25	West Bengal State Warehousing Corporation	Permanent entrustment	2014-15	2012-13	2012-13	13.06.14	2012-13	Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

Source : Records of the Autonomous bodies

**1. DLSA Purulia 2. DLSA 24 Parganas (N) 3. DLSA 24 Paragana (S) 4. DLSA Nadia 5. DLSA Murshidabad 6. DLSA PaschimMedinipur 7. DLSA Darjeeling and 8. DLSA Kolkata

APPENDIX 3.6

(Refer Paragraph 3.3;
Page 53)

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 2019-20	2012-13	2012-13	Jan. 2015	Last reminder for submission of accounts for the years 2013-14 & 2014-15 issued on 14.05.15.
2	Asansol Durgapur Development Authority	2010-11 to 2019-20	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.15.
3	Haldia Development Authority	2010-11 to 2019-20	2013-14	2013-14	Feb. 2015	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2013-14	2012-13	April 2014	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15. DSAR for 2013-14 was sent to unit in quest of reply on 15.06.2015.
5	Digha Sankarpur Development Authority	2010-11 to 2019-20	2013-14	2011-12	Oct. 2014	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15. DSAR for 2012-13 & 2013-14 was sent to unit in quest of reply on 17.06.2015.
6	Jaigaon Development Authority	2013-14 to 2017-18	2012-13	2012-13	Dec. 2014	Last reminder for submission of accounts for the years 2013-14 & 2014-15 issued on 14.05.15.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 14.05.15. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence sent on 09.04.2015.
8	Burdwan Development Authority	2012-13 to 2016-17	2012-13	2012-13	Jan. 2015	Last reminder for submission of accounts for the years 2013-14 and 2014-15 issued on 14.05.15.

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
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 year 2010-11 issued on 14.05.15. BRADA has been merged with HIDCO w.e.f. 01.08.2011.
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2011-12	2011-12	Nov. 2014	Latest reminder for re-entrustment sent on 15.09.14.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	Sept. 2014	Latest reminder for re-entrustment sent on 15.09.14.
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 15.09.14.
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 15.09.14.
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 15.09.14.
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 14.05.15 & latest reminder for re-entrustment sent on 15.09.2014.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2012-13	2012-13	Jan. 2014	Last reminder for submission of accounts for the years 2013-14 and 2014-15 issued on 14.05.15.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	Not submitted	Nil	Nil	No accounts were submitted since inception .i.e. 2004-05. Latest reminder issued on 14.05.2015.
18	West Bengal State NGRBA Programme Management Group	2012-13 to 2016-17	2013-14	2013-14	Nil	Letter for submission of accounts for 2011-12 has been sent to the unit on 19.06.2015.

Source: Records of the Autonomous bodies

APPENDIX 3.7

(Refer Paragraph 3.4;
Page 54)

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 (-) / profit (+) as per latest A/c received upto June 2015 (₹ 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	2.14
			(2) Training-cum production entre 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	2013-14	98.80	(-)130.12
			(2) Krishnanagar Milk Supply Scheme	1977	2013-14	45.84	(-)48.75
			(3) Burdwan Milk Supply Scheme	1982	2013-14	48.96	(-)48.72
			(4) Greater Kolkata Milk Supply Scheme	1990	2013-14	1489.46	(-)1439.44
5	Housing	2	(1) Director of Brick Production, Manual	1970	2010-11	0.40	(-)24.05
			(2) Director of Brick Production, Mechanised	1970	2012-13	21.13	(-)40.90
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11	11.23	11.23
7	Food and Supplies	1	Public Distribution System of Food Grains	1986	2014-15	533.95	827.45
Total		14				2829.92	1426.18

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 55)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2015)

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	3	3	4	1	39	51
2	Animal Resources Development	3	1	13	2	1	7	27
3	Land and Land Reforms	6	2	7	1	9	307	332
4	Backward Classes Welfare	1	-	-	-	-	-	1
5	Co-operation	1	1	2	1	-	-	5
6	Micro and Small Scale Enterprises and Textiles	2	1	-	-	1	-	4
7	Finance	1	1	1	-	2	6	11
8	Fire and Emergency Services	1	-	-	-	-	-	1
9	Fisheries	1	2	-	1	1	-	5
10	Food and Supplies	1	-	-	-	1	2	4
11	Food Processing Industries and Horticulture	-	-	-	1	-	-	1
12	Forest	-	-	5	-	-	-	5
13	Health and Family Welfare	21	14	21	7	4	23	90
14	Civil Defence	-	-	-	-	-	1	1
15	Home	-	-	-	-	1	8	9
16	Housing	-	-	-	1	-	-	1
17	Irrigation and Waterways	1	-	-	-	7	5	13
18	Information and Cultural Affairs	-	1	-	-	-	-	1
19	Judicial	-	-	1	-	-	3	4
20	Labour	-	-	-	-	1	10	11
21	Municipal Affairs	-	-	-	1	-	-	1
22	Public Works	8	-	-	-	-	4	12
23	Refugee Relief & Rehabilitation	-	2	-	3	-	1	6
24	Panchayat and Rural Development	3	-	3	4	4	21	35
25	School Education	3	-	5	-	-	-	8
26	Women Development and Social Welfare	-	-	-	2	1	-	3
27	Sports and Youth Services	-	-	-	1	-	-	1
28	Technical Education and Training	-	3	-	2	6	1	12
29	Transport	2	-	-	-	-	-	2
30	Water Resources Investigation and Development	4	-	-	-	-	15	19
	TOTAL	60	31	61	31	40	453	676

Source: Departmental figures

APPENDIX 3.9

(Refer Paragraph 3.5;
Page 55)

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	6	3.01	45	19.63	51	22.64
2	Animal Resources Development	4	7.74	23	524.05	27	531.79
3	Land and Land Reforms	2	0.10	330	60.09	332	60.19
4	Backward Classes Welfare	-	-	1	4.26	1	4.26
5	Co-operation	-	-	5	10.44	5	10.44
6	Micro and Small Scale Enterprises and Textiles	-	-	4	22.41	4	22.41
7	Finance	2	6.09	9	11.65	11	17.74
8	Fire and Emergency Services	-	-	1	0.10	1	0.10
9	Fisheries	1	2.45	4	12.61	5	15.06
10	Food and Supplies	-	-	4	40.25	4	40.25
11	Food Processing Industries and Horticulture	1	1.50	-	-	1	1.50
12	Forest	4	5.64	1	4.42	5	10.06
13	Health and Family Welfare	-	-	90	143.40	90	143.40
14	Civil Defence	-	-	1	1.91	1	1.91
15	Home	1	0.07	8	4.85	9	4.92
16	Housing	-	-	1	1.78	1	1.78
17	Irrigation and Waterways	8	1.04	5	0.44	13	1.48
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	Municipal Affairs	-	-	1	1.87	1	1.87
22	Public Works	10	43.76	2	0.34	12	44.10
23	Refugee Relief & Rehabilitation	-	-	6	22.80	6	22.80
24	Panchayat and Rural Development	1	0.01	34	46.69	35	46.70
25	School Education	-	-	8	82.70	8	82.70
26	Women Development and Social Welfare	-	-	3	22.28		22.28
27	Sports and Youth Services	-	-	1	3.24	1	3.24
28	Technical Education and Training	-	-	12	23.16	12	23.16
29	Transport	-	-	2	20.57	2	20.57
30	Water Resources Investigation and Development	9	3.20	10	4.88	19	8.08
	TOTAL	49	74.61	627	1098.43	676	1173.04

Source: Departmental figures

APPENDIX 3.10

(Refer Paragraph 3.6.2;
Page 57)

Status of adjustment of AC bills

Name of DDO	Bills drawn during 2010-15		Bills lying unadjusted		Observation
	No.	Amount (₹ in lakh)	No.	Amount (₹ in lakh)	
Home (Civil) Defence Department					
Dy. Commandant, Water Wing	10	390.77	2	274.81	Out of two unadjusted bills, one AC Bill amounting ₹ 219.81 lakh remained outstanding despite lapse of 17 months.
Director General & Commandant General of Police (Home Guard)	03	37.79	2	29.06	Adjustment of one AC Bill delayed by 11 months.
Total	13	428.56	4	303.87	
Information and Cultural Affairs Department					
Accounts Officer, Rabindra Sadan	09	40.97	02	9.90	One AC Bill was adjusted in 42 months later than the prescribed time. Two AC Bills remained unadjusted even after delay of 46 months and 13 months respectively.
Accounts Officer, Nandan	05	132.31	02	76.50	Two AC Bills were yet to be adjusted though purpose for which funds were drawn had been completed. The AC bills remained unadjusted for 8 months and 18 months beyond the scheduled time.
Executive Officer, Rajya Charukala Parsad	07	64.65	04	62.05	Submission of two DC Bills were deferred by 22 months and 49 months respectively. Out of four AC Bills lying unadjusted, one had already been delayed by 44 months and another by 31 months.
Director of Archaeology	01	12.70	01	12.70	DC Bill was not submitted ever after lapse of 50 months from the due date of submission.
Total	22	250.63	9	161.15	

Source: Compiled from various Departmental records

APPENDIX 3.11*(Refer Paragraph 3.6.3;
Page 58)***Statement showing the discrepancies between
PLA cash book and treasury pass book in
respect of closing balances as on 31 March
2015****(₹ 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, South 24 PGS	9440.93	9728.61	287.68
2	DM, North 24 PGS	8842.78	8859.18	16.40
3	DM, Murshidabad	12280.04	13363.94	1083.90
4	DM, Nadia	2137.79	2230.28	92.49
5	DM, Hooghly	4907.37	5325.44	418.07
6	DM, Purba Midnapore	5384.05	5892.69	508.64
7	DM, Bankura	4698.46	4847.48	149.02
8	Alipore Central Correctional Home	10.65	62.69	52.04
9	DM, Dakshin Dinajpur	5182.69	5995.16	812.47
10	DG & IG of Police, WB	17.77	12.77	(-) 5.00
	Total	52902.53	56318.24	3415.71

Source: Departmental figures

APPENDIX 3.12

(Refer Paragraph 3.6.3;
Page 59)

Statement showing details of fund not at all utilised by the DDOs as on 31 March 2015

Sl. 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 Paraganas	WBIDC Ltd.	2006-07	0.05	0.05	521.84
		Development & Planning	2005-06	45.24	45.24	
		Procurement of mechanised boats for relief	2001-02	9.97	9.97	
		Chas-O-Basobaser Bhumidan Prakalpa	2006-07	20.00	20.00	
		Chas-O-Basobaser Bhumidan Prakalpa	2006-07	10.00	10.00	
		Self Help Self Employment	2006-07	0.15	0.15	
		Chas-O-Basobaser Bhumidan Prakalpa	2007-08	25.00	25.00	
		Nezarath Section	2010-11	3.00	3.00	
		SBI creation of National Programme	2011-12	8.60	8.60	
		Installation of fire extinguisher in all Primary School	2011-12	199.34	199.34	
		PYKKA	2012-13	2.46	2.46	
		PYKKA	2012-13	1.50	1.50	
		Accommodation at district collectorate complex	2012-13	108.87	108.87	
		Honorarium to MSK	2012-13	36.91	36.91	
		Construction of ACR	2012-13	31.85	31.85	
		Purchase of office furniture	2012-13	17.50	17.50	
		Meeting expenditure on DICO	2012-13	1.40	1.40	
2	DM, Murshidabad	Installation of fire extinguisher	2011-12	158.91	158.91	158.91
						680.75

Source: Departmental figures

APPENDIX 3.13*(Refer Paragraph 3.6.3;
Page 59)***Statement showing retention of BEUP
fund of the previous assemblies as on
31 March 2015**

Sl. No	Name of the DDO	Term of Assembly	Unutilised Amount	Total Unutilised Amount
			₹ in lakh	
1	DM, South 24 Paraganas	13 th Assembly	1062.69	3135.40
		14 th Assembly	2072.71	
2	DM, Howrah	14 th Assembly	48.70	48.70
3	DM, PurbaMedinipur	13 th Assembly	57.47	89.32
		14 th Assembly	31.85	
4	DM, PaschimMedinipur	13 th Assembly	175.30	477.75
		14 th Assembly	302.45	
5	DM, Bankura	14 th Assembly	89.00	89.00
				3840.17

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

Terms	Description
	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.
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.