



**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended March 2016**



**Government of West Bengal
Report No. 4 of 2016**

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Preface

1. This Report has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution.
2. Chapters 1 and 2 of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2016. Information has also been obtained from the Government of West Bengal, wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

The Report

Based on the audited accounts of the Government of West Bengal for the year 2015-16, this report provides an analytical review of the annual accounts of the State Government. The financial performance of the State has been assessed, based on the budget documents, Economic Review 2015-16, Fourteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The report is structured in three chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of West Bengal Government's fiscal position as on 31 March 2016. It, *inter-alia*, provides an insight into the public finances of the State including trends in receipts, expenditure and borrowing by the State Government.

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

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

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

Audit findings

Finances of the State Government

Fiscal position of the State: Revenue Receipts of the Government grew at a rate of 26.84 *per cent* over the previous year, while the corresponding growth of Revenue Expenditure was 14.64 *per cent*. During the year, Revenue Receipts were ₹ 109732 crore against Revenue Expenditure of ₹ 118827 crore, resulting in a Revenue Deficit of ₹ 9095 crore. The Revenue Deficit was 0.87 *per cent* of GSDP against the 14th FC target of zero. The Fiscal Deficit during 2015-16 stood at ₹ 20891 crore which was 2.01 *per cent* of GSDP against the MTFP target of 2.68 *per cent*. The Fiscal Deficit to GSDP was understated by 0.21 *per cent* due to short contribution to Consolidated Sinking Fund (₹ 1088 crore), short transfer of SDRF (₹ 460 crore) by GoWB and incorrect accounting of disinvestment proceeds (₹ 653 crore) of West Bengal Industrial Development Corporation Limited as State's own Capital Receipts.

Prioritisation of Capital Expenditure: Capital Expenditure as well as expenditure under economic sector is the major indicator of development activity. In both the cases, not only was the actual expenditure below budget estimate, Capital Expenditure was low at 9.40 *per cent* of total expenditure during 2015-16. This was indicative of failure on the part of the State in utilising its high cost borrowed funds to create capital assets for accelerating development, as most of these funds were utilised to meet the Revenue Deficit.

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

Financial management and budgetary control

Against a total budget provision ₹ 192449 crore during 2015-16, expenditure of ₹ 155937 crore was incurred. This resulted in overall saving of ₹ 36512 crore. Expenditure of ₹ 5503 crore was incurred in 153 cases without any provision in the original estimates/supplementary demands. There were instances of inadequate provision of funds, unnecessary/excessive re-appropriations and rush of expenditure at the end of the year. In some cases, the anticipated savings were not surrendered leaving no scope for utilising these funds for other developmental purposes. In violation of the provisions of Budget Manual and West Bengal Financial Rules, the Controlling Officers of test checked departments did not monitor the progress of expenditure.

Financial Reporting

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

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

CHAPTER 1

Finances of the State Government

Profile of West Bengal

West Bengal is the 13th largest State in terms of geographical area (88,752 sq. km) and the fourth largest by population. As indicated in **Appendix 1.1**, the State's population increased from 801.76 lakh in 2001 to 913.48 lakh¹ in 2011 recording a decadal growth of 13.93 per cent. The percentage of population below the poverty line was lower than the all-India average². The State's Gross State Domestic Product (GSDP) in 2015-16 at current prices was ₹ 1039923 crore. The State's literacy rate³ increased from 68.64 per cent (as per 2001 census) to 76.26 per cent (as per 2011 census). During 2015-16, the per capita income of the State⁴ stood at ₹ 111582 at current prices. General data relating to the State are given in **Appendix 1.1**.

Gross State Domestic Product (GSDP)

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

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

Year	2011-12	2012-13	2013-14	2014-15	2015-16	CAGR ⁵ (in per cent)
India's GDP (₹ in crore)	8736039	9951344	11272764	12488205	13576086	11.65
Growth rate of GDP (percentage)	20.52	13.91	13.28	10.78	8.71	
State's GSDP (₹ in crore)	553901	636697	758520	875027	1039923	17.06
Growth rate of GSDP (percentage)	20.16	14.95	19.13	15.36	18.84	

Source: For GSDP, the information as available on CSO website as on 29 July 2016.

GSDP figures for the year 2015-16 relating to Assam, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Kerala, Maharashtra, Mizoram, Nagaland, Tripura and West Bengal have been obtained from respective AGs/ Directorates of Economics & Statistics.

1.1 Introduction

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

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

²Source: Annual Report 2013-14, Planning Commission

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

⁴Source: Directorate of Economics & Statistics, Government of West Bengal

⁵Compound Annual Growth Rate (CAGR)

in analysing the trends of State Government finances has been discussed in **Appendix 1.3**.

1.1.1 Summary of Fiscal Transactions in 2015-16

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2015-16) *vis-à-vis* those of the previous year (2014-15), while **Appendix 1.4** provides details of Receipts and Disbursements as well as overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2015-16

(₹ in crore)

Receipts			Disbursements				
	2014-15	2015-16		2014-15	2015-16		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	86514	109732	Revenue Expenditure	103652	80466	38361	118827
Tax Revenue	39412	42492	General Services	42712	45518	171	45689
Non-Tax Revenue	1627	1862	Social Services	40156	27880	19509	47389
Share of Union Taxes/Duties	24595	37164	Economic Services	20157	6417	18556	24973
Grants from GoI	20880	28214	Grants-in-aid and Contributions	627	650	126	776
Section-B: Capital							
Misc. Capital Receipts	-	653	Capital Outlay	9879	-#	12420	12420
Recoveries of Loans and Advances	176	832	Loans and Advances Disbursed	505	175	686	861
Public Debt Receipts*	35812	34608	Repayment of Public Debt*	12300			9040
Contingency Fund	-	-	Contingency Fund	-			-
Public Account Receipts	131865	149608	Public Account Disbursements	129352			149400
Opening Cash Balance ⁶	12278	10958	Closing Cash Balance ⁶	10957			15843
Total	266645	306391	Total	266645			306391

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

*Excluding net transactions under ways and means advances and overdraft

#Actual figure is ₹0.21 crore

The most significant change that occurred during 2015-16 as compared to the previous year is the quantum jump in the amount received as Shares of Union Taxes/ Duties. As recommended by the 14th Finance Commission (14th FC), the States' share in the net proceeds of the Union tax revenues has been increased to 42 *per cent* as compared to 32 *per cent* recommended by the 13th Finance Commission. This had resulted in steep increase in the Revenue Receipts by ₹ 23218 crore (26.84 *per cent*) over that of the previous year. Revenue Expenditure registered an increase of ₹ 15175 crore (14.64 *per cent*) over the previous year. Consequently, the Revenue Deficit (₹ 9095 crore) came down by 47 *per cent* from the previous year's level of ₹ 17138 crore. However, it was still higher than the Post-devolution Revenue Deficit (₹ 8449 crore), as projected by the 14th FC.

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

Some other financial parameters showing significant variations during 2015-16 over those of 2014-15 are discussed below:

- During 2015-16, the Capital Outlay grew at a lower rate of 25.72 *per cent* as against the growth rate of 42.61 *per cent* posted during the previous year.
- As a result of the jump in the share of central taxes/ duties, share of Own Tax Revenue in the Revenue Receipts decreased to 38.72 *per cent* from 45.56 *per cent* during the previous year.
- Grants-in-Aid as a percentage of the Revenue Receipts increased to 25.71 *per cent* from 24.13 *per cent* last year. This was attributable to Post-devolution Revenue Deficit Grant (₹ 8449 crore) provided to the State during the year following the recommendation of the 14th FC.
- Public debt repayments decreased by ₹ 3260 crore (26.50 *per cent*) over the previous year due to decrease in repayment of market borrowings by 56.95 *per cent*.
- Market borrowings formed 68.47 *per cent* of the total public debt receipts while special securities issued to NSSF of the GoI formed 25.24 *per cent*.
- Cash balance position increased by ₹ 4886 crore (44.59 *per cent*) over the previous year due to increase in year-end cash balance investment by ₹ 4128 crore.

1.1.2 Review of the fiscal situation

As per the West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act, 2010, enacted in July 2010 and amended thereafter, the State Government was required to bring out the following fiscal documents in prescribed *pro forma* and table the same along with the Budget before the Legislative Assembly:

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

The fifth MTFPS and FPSS were presented before the Legislature along with the Budget for the year 2016-17 in June 2016.

The 14th FC has made a set of recommendations for enabling State Governments to meet fiscal targets as per FRBM guidelines. In accordance with the recommendations, FRBM Act was to be amended to provide a statutory flexible limit on fiscal deficit and ceiling on the sanction of new capital works to an appropriate multiple of the annual budget provision. However, as of September 2016, no such amendment was made in the Act in the State.

Major fiscal variables provided in the budget, based on the recommendations of the 14th FC along with the actuals for 2015-16 are depicted in **Table 1.3**.

Table 1.3: Targets for major fiscal variables (in per cent)

Fiscal variables	2015-16			
	14th FC targets for the State	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP**	Actuals for 2015-16
Revenue Deficit/GSDP	Nil	Nil	1.03	0.87
Fiscal Deficit/GSDP	3.00	1.70	2.68	2.01
Ratio of total Outstanding Debt of the Government to GSDP	37.42	31.86	32.46	29.43

Source: 14th FC Report, WBFRBM Act, Budget Publication 2015-16 and MTFPS

**In the MTFP, RE figures for 2015-16 were mentioned

Thus, the fiscal targets prescribed for 2015-16 in the MTFPS have been achieved by the State; however targets set by the 14th FC in respect of the ratios of Revenue Deficit to GSDP and the Fiscal Deficit to GSDP were not met (**Table 1.3**).

Disclosures regarding major works and contracts, committed liabilities in respect of land acquisition charges, unpaid bills on works and supplies, statement of assets, etc., as prescribed in the WBFRBM Act, 2010, were not given in the MTFPS, thereby affecting transparency in fiscal operations of the State Government.

1.1.3 Budget Estimates vis-à-vis Actuals

Budget papers presented by the State Government provide projections or estimations of receipts and expenditure for a particular fiscal year. The deviations from budget estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives due to a variety of causes, some within and some beyond the control of the Government.

Budget estimates vis-à-vis actuals for the major fiscal variables for the year 2015-16 are depicted in *Appendix 1.5* and in **Table 1.4**.

Table 1.4: Budget estimate vis-a-vis actuals during 2015-16

Particulars	Budget Estimates	Actuals	Percentage variations
	₹ in crore		
Revenue Receipts	113100	109732	(-) 2.98
Tax Revenue	46497	42492	(-) 8.61
Land Revenue	3032	2456	(-) 19.00
Taxes on Sales, Trade etc.	29116	26050	(-) 10.53
Goods and Passenger	976	838	(-) 14.14
Stamps and Registration Fees	4598	4175	(-) 9.20
Tax on Vehicles	1590	1707	7.36
Non-Tax Revenue	2380	1862	(-) 21.76
Interest Receipts	1153	335	(-) 70.95
Revenue Expenditure	113100	118827	5.06
Rural Development	9806	15451	57.57
Social Welfare and Nutrition	8163	10916	33.73
Irrigation and Flood Control	1053	945	(-) 10.26
Energy	714	1066	49.30
Capital Outlay	15628	12420	(-) 20.53
Revenue Deficit (-)/Surplus(+)	-	(-) 9095	-
Fiscal Deficit(-)/Surplus(+)	(-) 15982	(-) 20891	30.72
Primary Deficit(-)/Surplus(+)	7691	2224	(-)71.08

Source: Budget publications and Finance Accounts

The following new initiatives were proposed in the budget for the year 2015- 16:

- Providing bicycles to students of Class-IX to Class-XII to prevent students' dropout after Class-VIII.
- Enhancement of annual scholarship amount from ₹ 500 to ₹ 750 under the *Kanyashree Prakalpa*.
- Covering all unorganized workers under various Social Security Schemes.
- Providing pension, health assistance, maternity and death benefits to transport workers under Social Security Package.

In order to fund the increased expenditure, following changes in tax proposals were made to raise State's own tax revenue:

- Amnesty scheme enabling unregistered dealers to obtain registration upon payment of reduced tax without interest and penalty against their self-declared turnovers for previous periods.
- Settlement of disputes pending for appeal/revision as on 31 January 2015 enabling dealers to discharge their past liabilities by paying a fixed percentage of past dues with full waiver of interest.
- Transferring all backlog cases pending with the Appellate and Revisional Board with demand upto ₹ 1 crore to Fast Track Administrative Authority thereby reducing litigation.
- Reducing Stamp Duty to six *per cent* from seven *per cent* on properties having market value up to ₹ 40 lakh.

Shortfall in actual receipts under the tax revenue over the budgetary estimates by ₹ 4005 crore was primarily due to short collections in taxes on Sales, Trade, etc. (by ₹ 3066 crore), Land Revenue (by ₹ 576 crore), Stamps and Registration Fees (by ₹ 423 crore). Non-tax revenue was also lower by ₹ 518 crore over the budgetary estimates due to inappropriate provisioning of ₹ 472 crore on account of interest relief on NSSF beyond the 13th FC award period (2010-15).

Revenue Expenditure surpassed the budgetary estimates by ₹ 5727 crore mainly due to higher expenditure on Rural Development by ₹ 5645 crore.

Capital outlay fell short of the budgetary estimates by ₹ 3208 crore due to shortfalls in allocation for Agriculture and Allied activities (by 36.87 *per cent*) followed by Irrigation and Flood Control (by 34.95 *per cent*) in economic services and Education, Sports, Art and Culture (by 26.95 *per cent*) under social services.

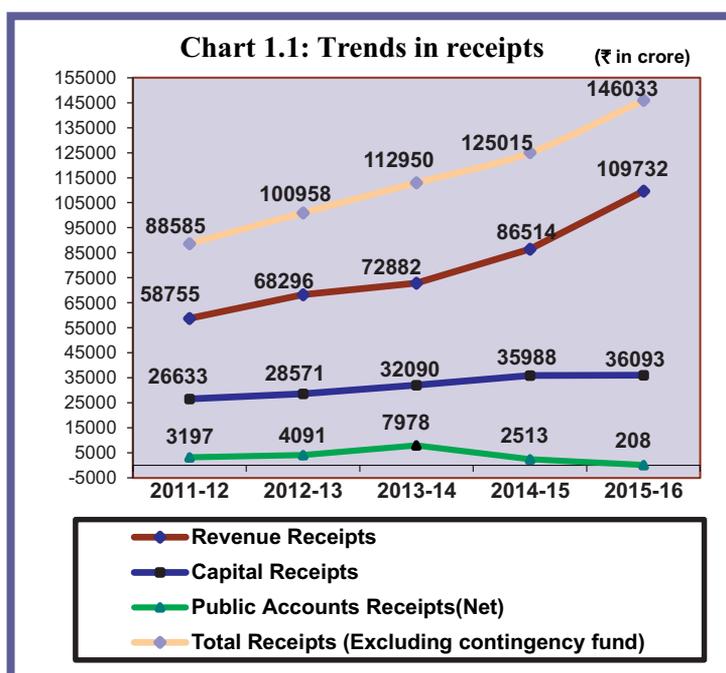
1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

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

receipts of the State during the years 2011-16.

Total receipts (including net Public Account receipts) of the State grew at a CAGR of 13.31 per cent during the period 2011-12 to 2015-16. Increase of receipts in 2015-16 over the previous year was by ₹ 21018 crore (16.81 per cent excluding Contingency Fund Receipts).



Source: Finance Accounts

Revenue receipts grew at a CAGR⁷ of 16.90 per cent while capital receipts grew at a CAGR of 7.89 per cent during 2011-12 to 2015-16. The share of revenue receipts in total receipts varied between 64.52 per cent and 75.14 per cent during 2011-16 (75.14 per cent during 2015-16). The share of capital receipts in total receipts fluctuated between 24.71 per cent and 30.06 per cent during the last five years and accounted for close to 25 per cent of total receipts during 2015-16.

1.3 Revenue Receipts

The trends and composition of revenue receipts over the period 2011-16 are presented in **Appendix 1.6** and also depicted in **Charts 1.2** and **1.3**, respectively.

⁷Linear compounded annual growth rates have been used as a proxy for CAGR.

Chart 1.2 : Trends in Revenue Receipts during 2011-16

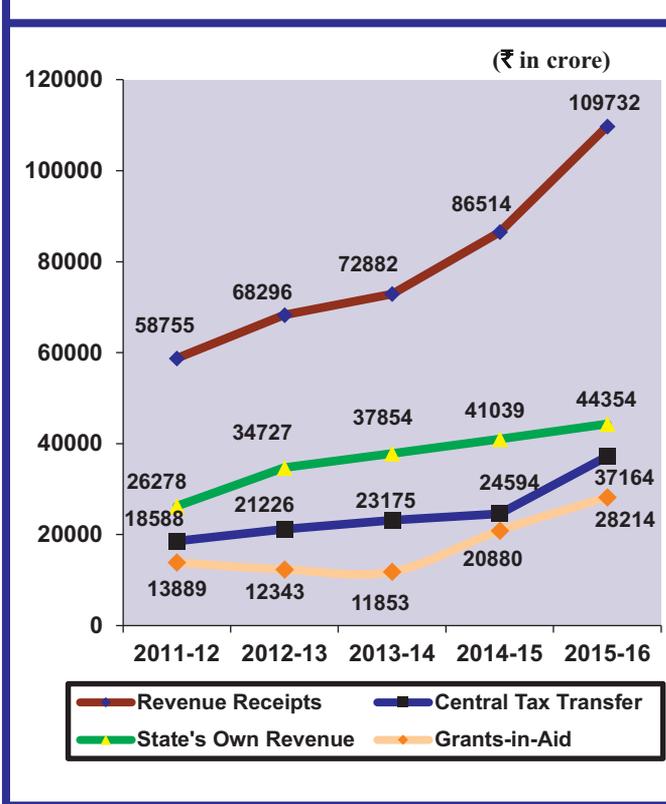
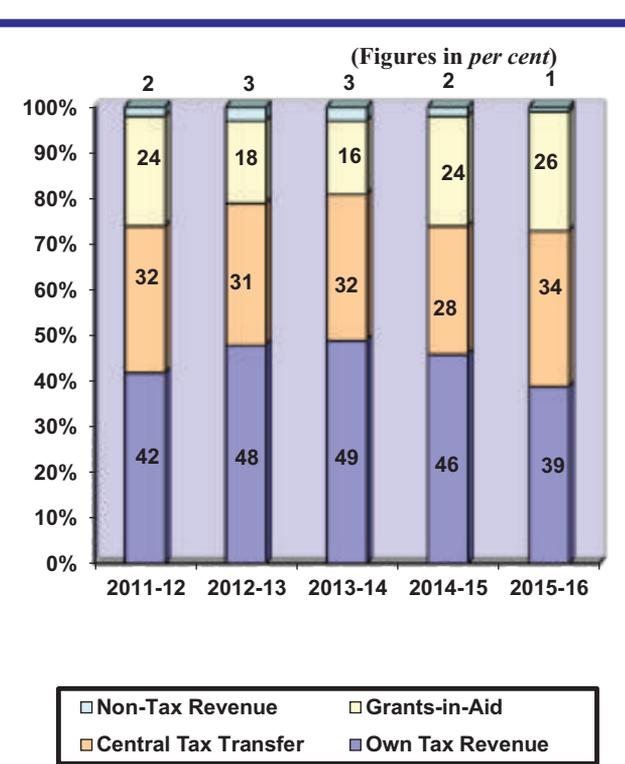


Chart 1.3 : Composition of Receipts during 2011-16



Source: Finance Accounts

Revenue Receipts have shown progressive increases during 2011-16. The increase in revenue receipts during the current year (₹ 23218 crore) over that of the previous year was due to the net effect of increase in State's share of Central taxes by 51.10 per cent (₹ 12569 crore) followed by Grants from GoI by 35.12 per cent (₹ 7334 crore) and State's Own Revenue by 8.08 per cent (₹ 3315 crore).

The trend in revenue receipts relative to GSDP is presented in Table 1.5:

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	58755	68296	72882	86514	109732
Rate of growth of RR (per cent)	24.31	16.24	6.71	18.70	26.84
State's Own Tax Revenue (₹ in crore)	24938	32809	35831	39412	42492
Rate of growth of State's Own Tax Revenue (per cent)	18.03	31.56	9.21	9.99	7.81
RR/GSDP (per cent)	11.12	11.32	10.32	10.80	10.55
Buoyancy Ratios					
Revenue Receipts Buoyancy w.r.t. GSDP	1.21	1.09	0.35	1.22	1.42
State's Own Tax Buoyancy w.r.t. GSDP	0.89	2.11	0.48	0.65	0.41
Revenue Receipts Buoyancy w.r.t. State's own taxes	1.35	0.51	0.73	1.87	3.43

Source: Finance Accounts

The share of revenue receipts in GSDP came down marginally to 10.55 per cent from 10.80 per cent during 2014-15 due to slower growth rate of State's own tax revenues. The growth rate of revenue receipts (26.84 per cent) during the

current year was higher than the growth rate during 2014-15 (18.70 per cent) due to higher allocation of central taxes and Grants-in-Aid.

1.3.1 State's Own Resources

As the State's share in central taxes and Grants-in-Aid is determined on the basis of recommendations of the Finance Commission, collection of central tax receipts, central assistance for plan schemes, etc. and the State's performance in mobilization of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as collection under non-tax receipts are given in *Appendix-1.6*.

The State's actual tax and non-tax revenue for the year 2015-16 *vis-à-vis* assessment made by the 14th FC and MTFPS (2015-16) are given in **Table 1.6** :

Table 1.6: Actual Tax and Non-Tax Revenue *vis-à-vis* projections (₹ in crore)

	14 th FC projection	Budget estimates	MTFP projection ⁸	Actual
Own Tax Revenue	53963	46497	42920	42492
Non-Tax Revenue	3792	2380	2142	1862

(Source: 14thFC Report, Budget Publication 2015-16, MTFPS and Finance Accounts)

Table 1.6 shows that the actual realization of tax revenue was lower than the normative assessment of the 14th FC (by 21.26 per cent) as well as projections made in the Budget (by 8.61 per cent) and MTFP (by one per cent). The non-tax revenue of the Government also fell short of the normative assessment of the 14th FC (by 50.90 per cent) and targets set both in the budget (by 21.76 per cent) and MTFP projection (by 13.07 per cent).

During 2015-16, State's own aggregate revenue (₹ 44354 crore) was lower than the projection of 14th FC (₹ 57755 crore), Budget estimation (₹ 48877 crore) and MTFP projection (₹ 45062 crore).

1.3.1.1 Tax Revenue

Own tax revenue registered a growth of 7.81 per cent in 2015-16 over the previous year due to increases in Taxes on Vehicles (13 per cent), State excise (12 per cent), taxes/VAT on sales, trades, etc. (eight per cent), Land Revenue (eight per cent), Taxes and Duties on Electricity (seven per cent) and was partially offset by decreases under Stamp Duty and Registration Fees (one per cent) and Taxes on Goods and Passengers (two per cent).

The gross collection in respect of major taxes and duties for the period 2011-16 is given in **Table 1.7**.

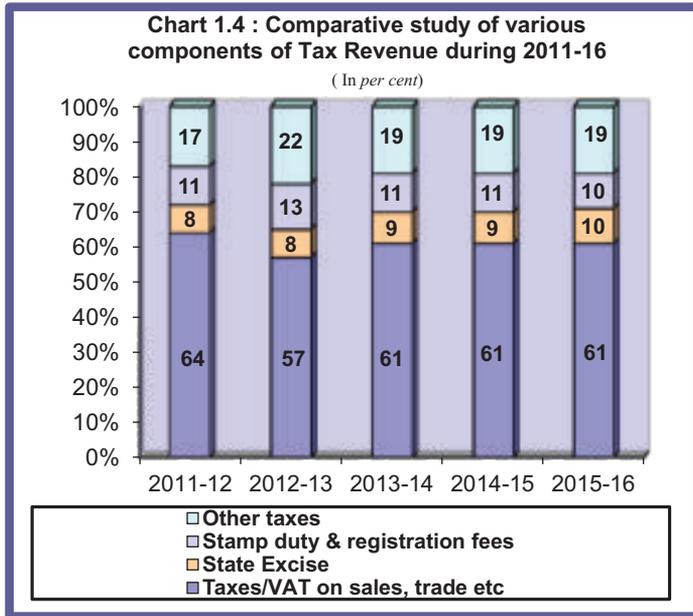
Table 1.7: Components of State's own tax revenue (₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	CAGR
Taxes/VAT on Sales, Trade etc	15888	18555	21931	24022	26050	13.16
Stamp Duty and Registration Fees	2732	4357	4053	4196	4175	11.18
State Excise	2117	2621	3018	3587	4015	17.35
Land Revenue	1872	2024	2254	2276	2456	7.02
Taxes on Vehicles	1007	1222	1351	1505	1707	14.10
Taxes on Goods and Passengers	(-)	1284	1000	859	838	-
Taxes and Duties on Electricity	408	1837	1213	1947	2092	50.48
Other taxes	915	909	1011	1020	1159	6.09
Total	24938	32809	35831	39412	42492	14.25

Source: Finance Accounts

⁸ In the MTFPS, RE figures for 2015-16 were mentioned

Increase in taxes/VAT on sales, trades, etc. was mainly due to adoption of various measures taken under WBVAT Act, 2003, viz. simplifying VAT registration process, anti-evasion exercise through electronic mode, integrated tax monitoring, enhancement of tax rates for cigarettes exceeding 60 mm length and higher interest rates for delayed payment of VAT. Increase in receipts under the State Excise was attributable to higher receipts from foreign liquors and country spirits, while higher receipts under State Motor Vehicles Taxation Act led to higher receipts under taxes on vehicles.



Source: Finance Accounts

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

1.3.1.2 Non-Tax Revenue

Table 1.8: Components of Non-Tax Revenue

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase over previous year
Interest receipts	292 (21.79)	934(48.70)	986(48.74)	277(17.02)	335(17.99)	20.94
Dividends and Profit	1(0.07)	2 (0.10)	8(0.40)	6(0.37)	12(0.65)	100.00
Other non-tax receipts	1047 (78.14)	982 (51.20)	1029(50.86)	1344(82.61)	1515(81.36)	12.72
Total	1340	1918	2023	1627	1862	

Source: Finance Accounts

Figures in brackets indicate the share of the components.

Non-Tax revenue was 1.70 per cent of the revenue receipts during 2015-16. As indicated in **Table 1.8**, Non-Tax Revenue grew by ₹ 235 crore (14.44 per cent) over the previous year due to increase in collection of rents and royalties from mining and metallurgical industries (₹ 246 crore), election receipts (₹ 103 crore) and contribution of interest from investment of surplus cash balances under treasury bills (₹ 36 crore), which was partly offset by a fall in collection on account of contributions and recoveries towards pension and other retirement benefits (₹ 316 crore).

Against the 14th FC projection of ₹ 3792 crore during 2015-16, non-tax revenue was short by 50.90 per cent.

Inflated non-tax receipts

During 2015-16 it was observed that disregarding the provision⁹ contained in the General Directions to the list of major and minor heads of accounts, ₹ 41 crore being recoveries of overpayments in seven Major heads were booked as revenue receipts instead of reduction of expenditure under the concerned Service heads. This resulted in overstatement of other non-tax receipts by ₹ 41 crore.

Interest receipts include book adjustment of ₹ 87 crore receivable from various Irrigation, Navigation and Multipurpose river projects considering them as departmental commercial undertakings (DCU), though neither those units met the criteria of DCU as per Indian Government Accounting Standard (IGAS)-4, nor had the same been declared as DCU by the State. This inflated the interest receipts by ₹ 87 crore.

1.3.2 Grants-in-aid from Government of India

The trend of release of grants-in-aid by GoI under non-plan, State plan, centrally sponsored and central plan schemes is shown in **Table 1.9**.

Table 1.9: Components of Grants-in-aid

Particulars	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	3537	4032	3790	3271	11753
Grants for State Plan Schemes	6529	5004	4149	17250	14997
Grants for Central Plan Schemes	203	150	187	365	1464
Grants for Centrally Sponsored Schemes	3620	3157	3727	(-) 6	-
Grants for Special Plan Schemes	-	-	-	-	-
Total	13889	12343	11853	20880	28214
Percentage of increase over previous year	78.06	(-) 11.13	(-) 3.96	76.16	35.12
Total grants as a percentage of Revenue Receipts	23.64	18.07	16.26	24.13	25.71

Source: Finance Accounts

During the year, Grants-in-aid from GoI increased by ₹ 7334 crore over the previous year, mainly under increase in non-plan grants (₹ 8482 crore) and grants for central plan schemes (₹ 1099 crore) and was partially *offset* by decrease under grants for State Plan schemes (₹ 2253 crore). Increases under non-plan grants and central plan grants were mainly due to release of Post-Devolution Revenue Deficit Grants (₹ 8449 crore) and special central assistance under BRGF¹⁰ (₹ 837 crore) respectively.

Consequent to the adoption of the Report of the Sub-Group of Chief Ministers on rationalization of Centrally Sponsored Schemes (CSS) constituted by NITI Aayog (October 2015), funding pattern of CASP¹¹ schemes was changed to 60:40 between the Centre and the State with effect from 2015-16. As a result, aggregate share for State Plan scheme was reduced by ₹ 2253 crore (13.06 *per cent*). Some core¹² schemes, central shares under which were significantly dropped under the new arrangement, included (a) Indira Awas Yojana (by ₹ 382 crore), (b) Mid-Day Meal (by ₹ 336 crore), (c) National Rural Drinking Water Programme (by ₹ 223 crore) and (d) Integrated Child Development Services (by ₹ 213 crore).

⁹ Para 3.10 in the General Directions to the list of major and minor heads of accounts stipulate that recoveries of overpayments were to be booked as reduction of expenditure under the concerned Service Heads.

¹⁰ Backward Region Grant Fund

¹¹ Central Assistance for State Plan

¹² Schemes which form part of the National Development Agenda

1.3.3 Central Tax Transfers

Under the recommendations of the 14th FC, share of all states in the divisible pool of central taxes and duties was increased to 42 *per cent* with effect from 2015-16 from 32 *per cent* recommended by the 13th FC.

There was an increase in central tax transfers by 51.10 *per cent* from ₹ 24595 crore in the last year (2014-15) of the 13th FC award to ₹ 37164 crore in the first year (2015-16) of the 14th FC award. The quantum jump was mainly on account of increase in share of net proceeds under corporation tax by 36.26 *per cent* (₹ 3114 crore), Service Tax by 76.33 *per cent* (₹ 2768 crore), Union Excise Duties by 120.75 *per cent* (₹ 2712 crore), Taxes on Income other than corporation tax by 32.54 *per cent* (₹ 1995 crore) and Customs Duty by 49.61 *per cent* (₹ 1973 crore).

1.3.4 Optimisation of the 14th FC grants

The status on utilisation of 14th FC grants allocated during 2015-16 is depicted in **Table 1.10**.

Table 1.10: Status on utilisation of 14th FC grants (₹ in crore)

Sl. No.	Transfer	Recommendation of the FC (Allocation for 2015-16)	Actual release by GoI	Expenditure ¹³	Unutilised amount ¹⁴
(A)	(B)	(C)	(D)	(E)	(D-E)
	Local Bodies	2169	1054	1042	12
1	Grants to PRIs	637	319	319	-
	Grants to ULBs	1532	735	723	12
2	Grants for Disaster Relief	387	387		
3	Post Devolution Revenue Deficit Grants	8449	8449		
	Total	11005	9890		

Source: 14th FC Report and departmental figures

(1) Failure to avail of 14th FC grants

As per recommendation of the 14th FC, release of second instalment of local bodies grant was binding upon receipt of the utilization certificate for the first instalment from the duly constituted Gram Panchayats and Municipalities.

Records of Finance Department showed (August 2016) that GoWB did not receive second instalments (₹ 1115 crore) of basic grants during 2015-16 as UCs for first instalment¹⁵ were not submitted in time. UCs for Rural Local Bodies (RLBs) and Urban Local Bodies (ULBs) were submitted in April 2016 and September 2016, respectively.

(2) Non release of grants to Rural Local Bodies

14th FC had recommended that basic grants would be distributed to the duly constituted Panchayats (RLBs) and Municipalities (ULBs).

¹³As per UCs received

¹⁴As deduced from UCs not received

¹⁵Received by RLBs (₹ 723.37 crore) and ULBs (₹ 318.61 crore) in August 2015

It was observed that the State did not release ₹ 12 crore to 112 Gram Panchayats under the control of GTA¹⁶, Darjeeling district since election for those bodies had not been held.

(3) Avoidable payment of interest

14th FC had recommended that the State should release the grants to the Gram Panchayats and Municipalities within 15 days of it being credited to State Government's account by the Union Government. Any delay in release of grants would attract payment of additional interest at the bank rate¹⁷ of RBI.

Audit observed that basic grants of ₹ 1042 crore (99 per cent of the GoI release) were released to Local Bodies with delays ranging between 95 and 182 days beyond the stipulated time frame (**Appendix 1.7**). Due to this delay, GoWB had to pay interest of ₹ 29 crore.

(4) Pending interest payment

As per the recommendation of 14th FC, the State Disaster Response Fund (SDRF) is shared by union and state in the ratio of 75:25. The State, along with its own share, was to transfer the fund in the Public Account within 15 days of receipt of GoI share as per the SDRF guideline. Any delay in release of fund beyond the permissible period would attract payment of interest at the bank rate of RBI.

Audit observed that the State transferred the GoI share (₹193.50 crore) in two phases with delays ranging between 12 and 156 days beyond the permissible period. However, till August 2016, GoWB did not pay ₹ 3 crore¹⁸ as interest for the periods of delay.

(5) Post Devolution Revenue Deficit Grant

Desisting from recommending specific purpose grants, 14th FC had recommended Revenue Deficit Grant (₹ 8449 crore) to West Bengal during the year 2015-16 to meet the deficits of the state.

It was observed (September 2016) that the grants were in the nature of untied funds, utilized in all sectors to augment the state exchequer.

1.4 Capital Receipts

The trends in growth and composition of capital receipts for the period 2011-16 are depicted in **Table 1.11**.

Table 1.11: Trends in growth and composition of capital receipts

Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	26633	28571	32090	35988	36093
Misc. Capital Receipts	Nil	Nil	Nil	Nil	653
Recovery of Loans and Advances	78	280	1158	176	832
Public Debt Receipts ¹⁹	26555	28291	30932	35812	34608
<i>of which Market Loans</i>	23591	23006	24676	25192	23697
Rate of growth of Public Debt Receipts	9.76	6.54	9.34	15.78	(-) 3.36
Rate of growth of GSDP	20.16	14.95	19.13	15.36	18.84

Source: Finance Accounts

¹⁶ Gorkha Territorial Administration

¹⁷ The rate at which RBI lends money to commercial banks

¹⁸ Interest of ₹0.21 crore (for 12 days' delay in release of ₹96.75 crore) plus Interest of ₹2.79 crore (for 156 days' delay in release of ₹96.75 crore)

¹⁹ Excluding Ways and means advances from RBI

During 2015-16, capital receipts increased by 0.29 *per cent* over the previous year. This was mainly on account of increase in Special Securities issued to NSSF by ₹ 1026 crore, recovery of loans and advances by ₹ 656 crore over the previous year and disinvestment owing to Government's Equity holdings (₹ 653 crore) during the year, which was partly *offset* due to short receipt of market loans by ₹ 1495 crore and loans from GoI by ₹ 704 crore.

Inflated capital receipts

As per Indian government Financial Reporting Standard-3 and Generally Accepted Accounting Principles followed in India, receipts on account of disinvestment of Government's equity holding in PSU should be recognised only when the Government entity's right to receive payment is established.

In order to facilitate restructuring of Haldia Petrochemicals Limited (HPL), WBIDCL, a state PSU, disinvested its holding of 260 million shares of HPL during 2015-16 and deposited ₹ 653 crore into the Government accounts as disinvestment proceeds. It was seen from the Annual Report of HPL and audited balance sheet of WBIDCL that WBIDCL had held 675 million equity shares (40 *per cent* of total paid up share capital of HPL) and State Government had no equity holding in HPL. Moreover, though required under para 25 of Accounting Standard – 13, the accounts of WBIDCL did not disclose any restriction on right of ownership, realisability of investments or remittance of income and proceeds upon disposal of HPL's share by WBIDCL. Hence, the disinvestment proceeds were legitimate receipts of WBIDCL. State Government, in contravention of the accounting postulates, created budgetary provision for accounting of disinvestment proceeds and included this as its own capital receipts, though it was legitimate receipt of WBIDCL, not that of State Government.

State Government's decision to create budgetary provision for accounting disinvestment proceeds of HPL as its capital receipts without establishing its rights to receive the same led to overstatement of capital receipts and understatement Fiscal Deficit by ₹ 653 crore.

1.5 Net Public Account Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The net accrual to the Public Account is available with the Government for partly financing the fiscal deficit. The trends and composition in net Public Account receipts for the period 2011-16 are depicted in **Table 1.12**.

Table 1.12: Trends and composition of Net Public Account Receipts

Resources under various heads	2011-12	2012-13	2013-14	2014-15	2015-16
(₹ in crore)					
Public Account Receipts					
a. Small Savings, Provident Fund, etc.	1032	945	841	1007	741
b. Reserve Fund	1296	533	1189	1268	(-) 1037
c. Deposits and Advances	1367	2944	2627	1173	3416
d. Suspense and Miscellaneous	(-) 823	(-) 559	2928	(-) 1107	(-) 1177
e. Remittances	325	228	393	172	(-) 1735
Total	3197	4091	7978	2513	208

Source: Finance Accounts

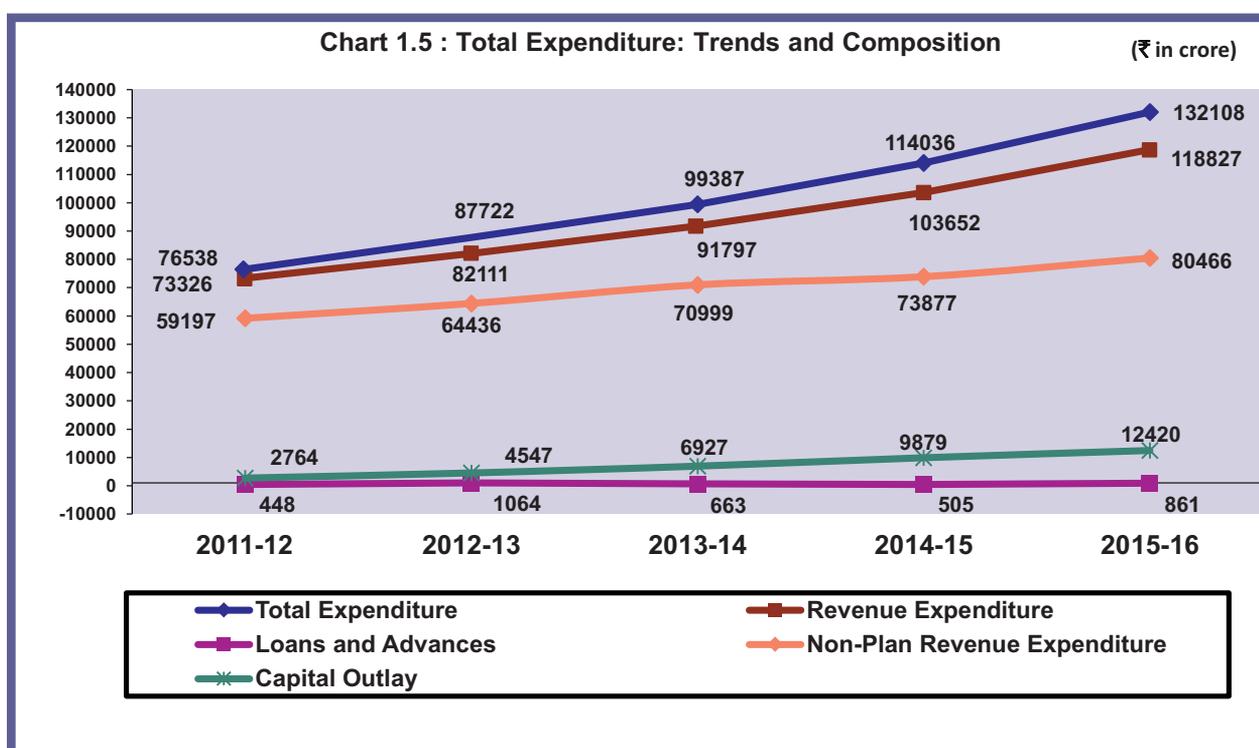
The table above shows a declining trend in the Net Public Account Receipts during the period 2013-14 to 2015-16. During 2015-16 it declined by ₹ 2305 crore over the previous year.

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted to the Government. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings.

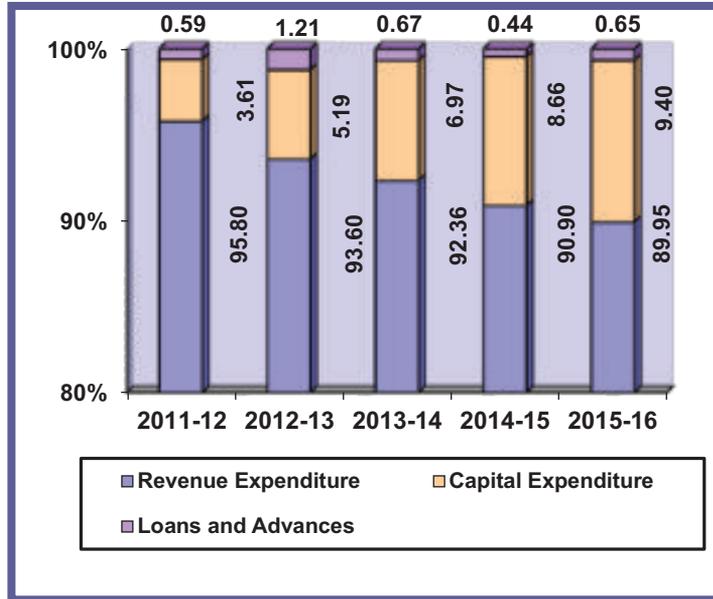
1.6.1 Growth and composition of expenditure

Chart 1.5 presents the trends in total expenditure over the period 2011-16. The composition of total and sectoral expenditure are depicted in **Charts 1.6** and **1.7**, respectively.



Source: Finance Accounts

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

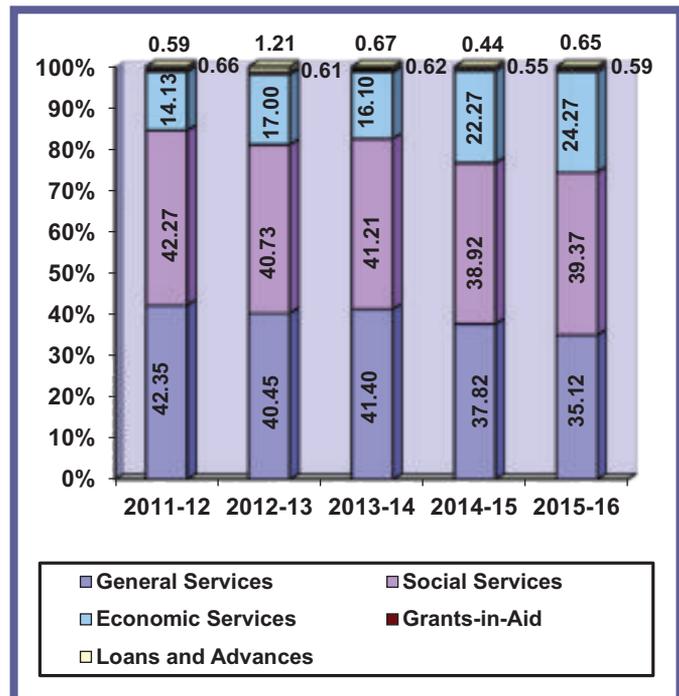


Source: Finance Accounts

Total expenditure²⁰ during 2015 -16 increased by ₹ 18072 crore (15.85 per cent) over the previous year mainly due to increases in (i) plan revenue expenditure by ₹ 8586 crore (28.84 per cent); (ii) non-plan revenue expenditure by ₹ 6589 crore (8.92 per cent) and (iii) capital outlay by ₹ 2541 crore (25.72 per cent).

Chart 1.7 : Total Expenditure : Trends by activities (in per cent)

In terms of activities, total expenditure is composed of expenditure on general services (which includes interest payments, payment of pensions and other retirement benefits as its major components), social and economic services, grants-in-aid and loans and advances.



Source: Finance Accounts

The share of expenditure on Economic Services registered 10 per cent growth during 2015-16 over 2011-12 while the share on General and Social Services declined by almost seven and three per cent, respectively.

²⁰Total expenditure shown here does not include repayment of public debt

Capital Outlays

Capital Expenditure (₹ 12420 crore) during 2015-16 increased by 25.72 per cent over the previous year (₹ 9879 crore) and constituted 9.40 per cent of Total Expenditure. This increase was mainly on infrastructure in Medical and Public Health (₹ 774 crore), Power projects (₹ 727 crore), Roads and Bridges (₹ 709 crore) and was partly offset by decrease under capital outlay on Urban Development (₹ 198 crore), Irrigation and Flood Control projects (₹ 174 crore).

Assistance of Grants-in-Aid nature booked under capital outlay

In respect of housing scheme 'Gitanjali' for economically weaker sections of society, State Government incurred expenditure during 2015-16. The guidelines of these schemes stipulated that for construction of dwelling houses, no contractor/middleman should be engaged and the work should not be executed departmentally by the Local Bodies. Instead, beneficiaries were required to construct their own houses. The dwelling houses so constructed were to be in the name of the beneficiaries with ownerships vested in them.

Government incurred ₹ 564 crore by way of grants for these schemes under Capital heads of accounts²¹, in violation of the Government Accounting Rule, 1990²², and thus inflated the capital outlay to that extent.

Assistance of grants for creation of capital assets booked under capital outlay

As per Electricity Act 2003 and Regulations made thereunder, only a licensee approved by WBERC²³ can undertake distribution of electricity and all facilities like line, infrastructure etc. from the sub-station to the metering point of the consumer and those are treated as distribution asset of the licensee. Again, as per IGAS-2, expenditure on Grants-in-Aid for the purpose of creating assets should not be debited to a capital head of account.

Government released ₹ 724 crore to WBSEDCL²⁴ (an approved licensee) for the scheme 'Sabar Ghare Alo' from BRGF. The scheme envisaged construction of sub-stations, drawing of line from distribution sub-station to the supply point and service connection to consumer. The funds were received from GoI as Grants-in-Aid and released to WBSEDCL for creation of its distribution assets but the amount was budgeted and accounted for under Capital heads of accounts²⁵ departing from the provisions of GAR and IGAS-2. As a result, capital outlay stands inflated by the same amount and revenue expenditure to the same extent deflated.

1.6.2 Revenue Expenditure

During the period 2011-12 to 2015-16, Revenue Expenditure increased at a CAGR of 12.83 per cent and was substantially higher during 2015-16

²¹ '4216-02-103-SP001-53', '4216-03-103-SP001-53' & '4216-03-789-SP001-53' in Grant number 28

²² As per Note below Rule 30(1), expenditure on temporary assets and expenditure on Grants-in-aid to Local Bodies/Institutions (for the purpose of creating assets which would belong to those Local Bodies/Institutions) cannot be classified as Capital Expenditure

²³ West Bengal Electricity Regulatory Commission

²⁴ West Bengal State Electricity Distribution Company Limited

²⁵ '4801-06-789', '4801-06-796' and 4801-06-800 in Grant number 43

(by 9.28 per cent) than the normative projections of 14th FC (₹ 108737 crore). Major areas of increased expenditure are discussed in the succeeding paragraphs.

1.6.3 Committed Expenditure

Committed Expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.13** presents the trends in the expenditure on these components during 2011-16.

Table 1.13: Components of Committed Expenditure (₹ in crore)

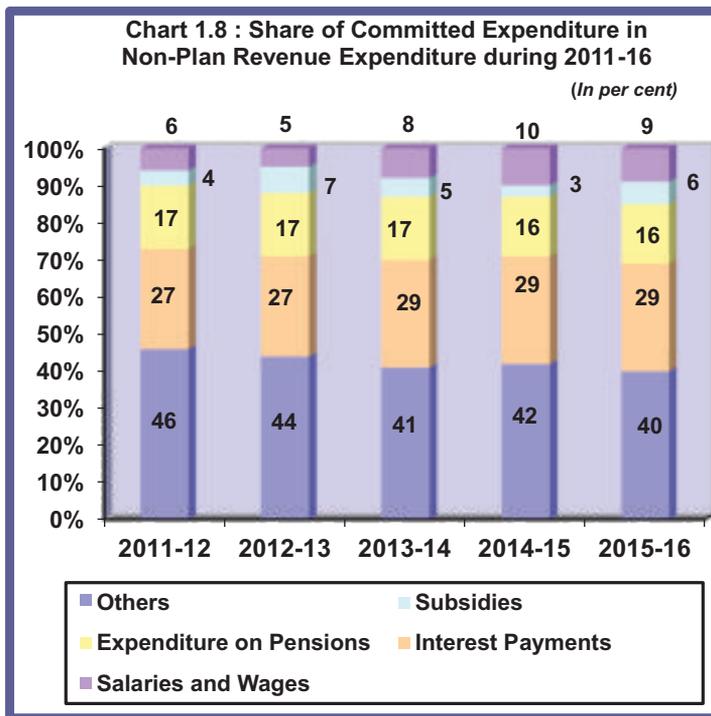
Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actuals
Salaries* & Wages, Of which	27031(46)	28342(41)	29309(40)	30984(36)	33693	31931(29)
Non-Plan Head	25537	26685	27678	29325		30235
Plan Head**	1494	1657	1631	1659		1696
Interest Payments	15896(27)	17571(26)	20757 (28)	21588(25)	23673	23115(21)
Expenditure on Pensions	10066(17)	11036(16)	11638 (16)	12128(14)	13825	12860(12)
Subsidies	2564(4)	4404(6)	3437(5)	1909(2)	2408	5098(5)
Total	55557	61353	65141	66609	73599	73004

Source: Finance Accounts, Voucher Level Computerisation by A.G. (A&E) and Budget Publications

Figures in the parentheses indicate percentage to revenue receipts

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

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



Source: Finance Accounts

Committed Expenditure of the State grew at a CAGR of 7.07 per cent during 2011-16. Proportion of committed expenditure to revenue expenditure reduced to 61.44 per cent during 2015-16 from 75.77 per cent during 2011-12. The share of committed expenditure in NPRE during 2011-16 is depicted in **Chart 1.8**. Proportion of salary expenditure to NPRE reduced by six per cent while the proportion of interest payments to NPRE rose by two per cent from 2011-12 to 2015-16.

Expenditure on salaries and wages

Expenditure on salaries and wages (₹ 31931 crore) grew at a CAGR of 4.25 per cent during 2011-16 and constituted 29.10 per cent of the revenue

receipts during the current year. During 2015-16, it was less than the budgetary estimates (₹ 33693 crore) by ₹ 1762 crore (5.23 per cent). Expenditure on salaries grew by 3.06 per cent (₹ 947 crore) over the previous year, mainly due to 5.03 per cent (₹ 141 crore) and 4.01 per cent (₹ 134 crore) growth in salaries for personnel of Health and Home Departments, respectively.

Pension payments

Expenditure on Pensions (₹ 12860 crore) grew at a CAGR of 6.32 per cent during 2011-16. It was, however, less than the budgetary estimates (₹ 13825 crore) by ₹ 965 crore (6.98 per cent) in 2015-16. Expenditure on pensions constituted 11.72 per cent of the revenue receipts and 10.82 per cent of the revenue expenditure during the current year. The State did not introduce the New Pension Scheme despite recommendation of both 13th and 14th FCs.

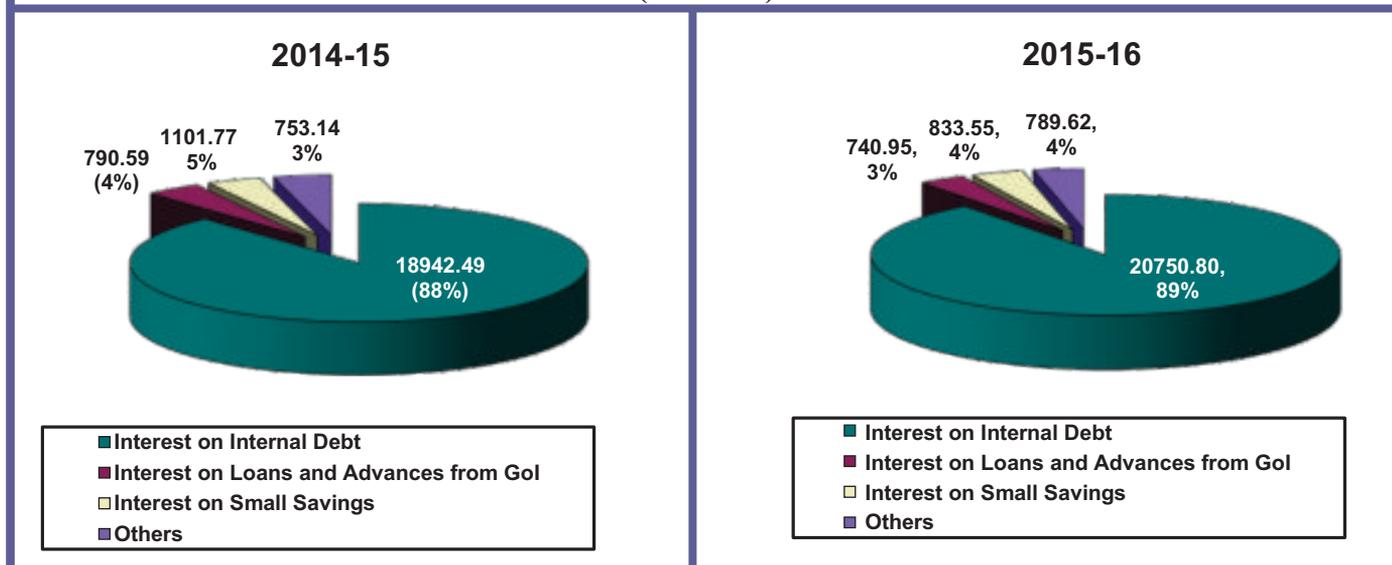
The expenditure on pension during 2015-16 was less than the 14th FC projection (₹ 14925 crore) by 13.84 per cent.

Interest payments

Expenditure on Interest Payments (₹ 23115 crore) grew at a CAGR of 9.81 per cent during 2011-16. It constituted 54.40 per cent of the Tax Revenue during 2015-16 and its proportion in the revenue expenditure decreased to 19.45 per cent from 21.68 per cent during 2011-12. As depicted in **Chart 1.9**, interest on internal debt accounted for the major share of interest payments (90 per cent in 2015-16). Interest on market loans and interest on special securities issued to NSSF constituted 53.40 per cent and 34.85 per cent, respectively, of the interest payments during 2015-16.

Against the 14th FC projection of ₹ 23333 crore during 2015-16, actual expenditure incurred on interest payments was lower by 0.93 per cent.

Chart 1.9: Major components of interest payments during 2014-15 and 2015-16
(₹ in crore)



Source: Finance Accounts;

“Others” include interest on Loans from the Government of Japan, Asian Development Bank, Reserve Funds and interest on Deposits

Interest payment on market loans as percentage of revenue receipts is depicted in **Table 1.14** :

Table 1.14: Interest payment as percentage of Revenue Receipts

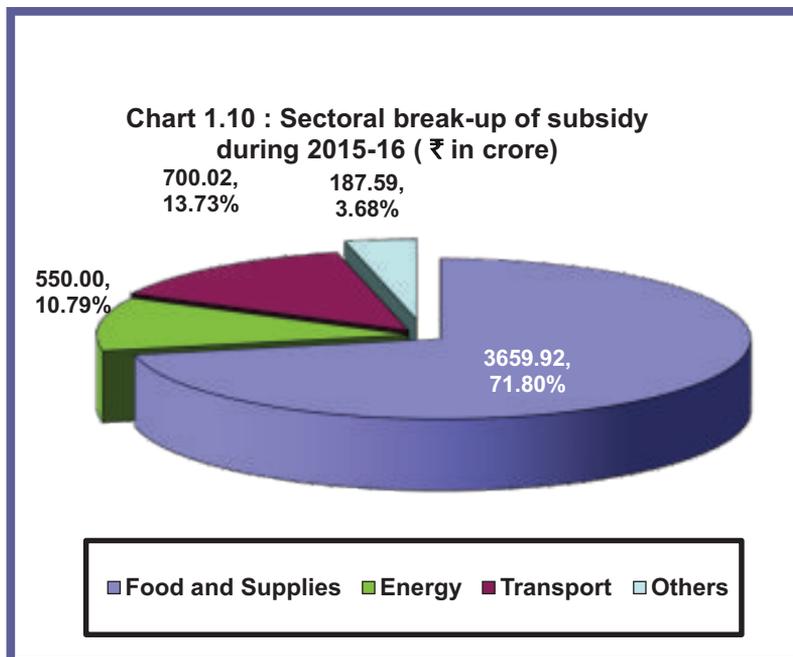
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Interest payment on market loans (₹ in crore)	5839	7455	10345	10826	12347
Percentage of Revenue Receipts	10	11	14	13	11

Source: Finance Accounts

Payment of interest on market loans grew at a CAGR of 20.59 per cent during 2011-16. Interest payment increased by 4.65 per cent (₹ 481 crore) during 2014-15 and 14.05 per cent (₹ 1521 crore) during 2015-16 over the respective previous years.

Payment of subsidies

Expenditure on subsidies (₹ 5098 crore in 2015-16) grew at a CAGR of 18.75 per cent during the period 2011-16. The sectoral allocation of subsidies is depicted in Chart 1.10.



Source: Finance accounts

Payment of subsidy significantly increased by ₹ 3189 crore (167.05 per cent) over the previous year. Food & Supplies segment registered the highest increase by ₹ 2713 crore (286.69 per cent) due to (i) enhancement in State subsidy for supply of rice to the APL/BPL families in the TPDS²⁶ (₹ 2613 crore). In Power Sector, subsidy increased by ₹ 315 crore (133.78 per cent) over the previous year on account of higher subsidy to WBSEDCL in respect of power tariff for consumers.

Implicit subsidy

State Government incurred an expenditure of ₹ 1788 crore on implicit subsidy, which was booked as Grants-in-aid/Other charges. This includes:

- Procurement and distribution of bi-cycles to SC/ST/OBC/Minority and General Category Students (₹ 818 crore);
- Grant to Calcutta Municipal Corporation/Howrah Municipal Corporation for adjustment of Energy Bills of CESC Limited (₹ 690 crore);

²⁶ Targeted Public Distribution System

- Incentive for encouraging setting up of new enterprises and expansion of existing enterprises (₹ 167 crore);
- Electricity charges payable to WBSEDCL on account of Minor Irrigation Schemes (₹ 50 crore).

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

Financial Assistance to Local Bodies and others

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

Table 1.15: Financial Assistance to Local Bodies/Institutions, etc.

Financial Assistance to Local Bodies/Institutions	2011-12	2012-13	2013-14	2014-15	2015-16
	(₹ i n c r o r e)				
Panchayati Raj Institutions (PRIs)	2670	5623	5672	12775	15153
Urban Local Bodies(ULBs)	2365	2500	2808	3960	3562
Public Sector Undertakings (PSUs)	67	89	97	64	72
Autonomous Bodies(ABs)	2332	2310	2772	1594	1787
Others	19334	17611	21817	25487	28886
Total	26768	28133	33166	43880	49460
Assistance as per percentage of Revenue Expenditure	37	34	36	42	42

Source: Finance Accounts

Table 1.15 indicates that during 2015-16, financial assistance to Local Bodies/Institutions over the previous year increased by ₹ 5580 crore (12.72 per cent). Major increase was recorded in respect of grants released to PRIs by ₹ 2378 crore (18.61 per cent) and Autonomous Bodies by ₹ 193 crore (12.11 per cent). The assistance to ULBs, however, decreased by ₹ 398 crore (10.05 per cent).

In grants for creation of capital assets to Local Bodies, Autonomous Bodies and other institutions, ₹ 3998 crore was paid during 2015-16 against ₹ 2094 crore during 2014-15.

Kolkata Metropolitan Development Authority (KMDA) is a statutory body formed under KMDA Act, 1972, for carrying out major infrastructure development in Kolkata Metropolitan Area. It is neither a Local Body/ Municipality nor an elected self-government in Kolkata Metropolitan area. Incorrect budget provision as Grants-in-aid to KMDA was made under “3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions”. Expenditure incurred (₹ 343 crore) thereunder thus violated the guiding principles for classifications of expenditure in the accounts and led to excess exhibition of financial assistance to Local Bodies/ Institutions by the same extent during 2015-16.

1.7 Quality of Expenditure

Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of expenditure (i.e. adequate provisions for providing public

services), efficiency of expenditure use and the effectiveness of the expenditure incurred (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. **Table 1.16** analyses fiscal priority of the State Government with regard to Development Expenditure (DE), Social Sector Expenditure (SSE), Capital Expenditure (CE) and expenditure under Education²⁷ and Health²⁸ sectors during 2012-13 and 2015-16.

Table 1.16: Fiscal priority of the State for 2012 -13 and 2015-16 (in per cent)

		AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	Expenditure on Education / AE	Expenditure on Health / AE
2012-13	*General category States' Average (Ratio)	14.14	70.03	38.47	13.70	17.72	4.72
	West Bengal's figure (Ratio)	13.78	58.94	40.85	5.18	19.72	4.59
2015-16	*General category States' Average (Ratio)	16.05	70.63	36.29	14.89	15.63	4.45
	West Bengal's figure (Ratio)	12.70	64.29	39.43	9.40	16.30	5.95

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

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

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

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

- The above table shows that during both the years, the ratio of aggregate expenditure to the GSDP for the State was lower compared to that of all general category States.
- Expenditure incurred on social and economic sectors taken together is considered as Developmental Expenditure. The proportion of expenditure in these sectors was lower compared to the corresponding averages of all general category States in both these years. The State incurred higher percentage of expenditure on education sector, as compared to the average spending of all general category States in both the years. Expenditure on health sector was also higher than the average spending of the general category states during 2015-16 though it was lower during 2012-13.
- Proportion of capital expenditure in aggregate expenditure (5.18 per cent and 9.40 per cent) was significantly lower compared to the general category States' average of 13.70 per cent and 14.89 per cent during 2012-13 and 2015-16, respectively.

²⁷ Education, Sports, Art and Culture sector

²⁸ Health and Family Welfare sector

Table 1.17 and Chart 1.11 present the trends in various components of development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* that budgeted and of the previous years.

Table 1.17: Development Expenditure (₹ in crore)

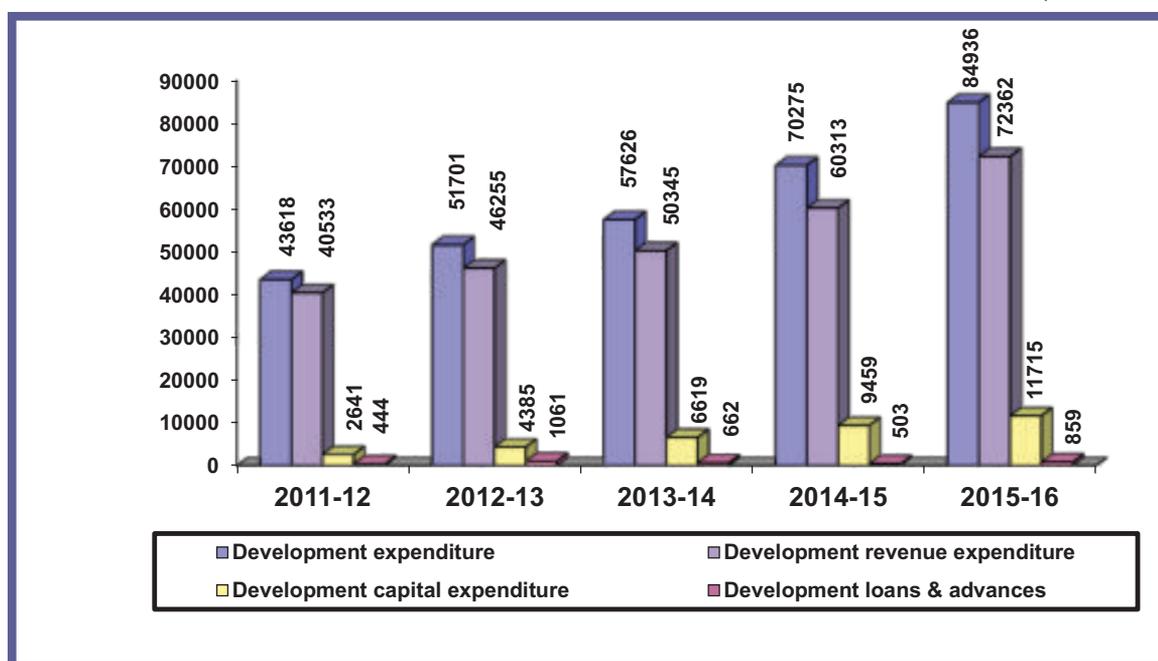
Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actuals
Revenue Expenditure	73326 (96)	82111 (94)	91797(92)	103652(91)	113100	118827(90)
Development Revenue Expenditure	40533 (53)	46255 (53)	50345(51)	60313(54)	65639	72362(55)
Capital Expenditure	2764 (4)	4547 (5)	6927(7)	9879(9)	15628	12420(9)
Development Capital Expenditure	2641 (3)	4385 (5)	6619(7)	9459(8)	14879	11715(9)
Loans and Advances	448 (1)	1064 (1)	663(1)	505	752	861(1)
Development Loans and Advances	444 (1)	1061 (1)	662(1)	503	745	859(1)
Development Expenditure	43618 (57)	51701 (59)	57626(58)	70275(62)	81263	84936(64)
Aggregate Expenditure	76538	87722	99387	114036	129480	132108
Planned Expenditure	17216	22491	28160	39895	49957	51467
Non-planned Expenditure	59322	65231	71227	74141	79523	80641

Source: Finance Accounts and Budget Publications
 Figures in parentheses indicate percentage to aggregate expenditure

As depicted in Table 1.17, during 2015-16, the proportion of development expenditure to aggregate expenditure increased to 64.29 per cent from 56.99 per cent during 2011-12. However, development capital expenditure fell short of the budgetary estimates by 21.26 per cent during 2015-16 mainly due to significantly lower capital outlay on agriculture, irrigation and flood control in the economic sector and Education, Sports, Art & Culture in the social sector. As a whole, development expenditure during 2015-16 surpassed the budgetary estimates by ₹ 3673 crore (4.52 per cent) due to higher development revenue expenditure and loans & advances.

Chart 1.11: Trends in Development Expenditure during 2011-16

(₹ in crore)



Source: Finance Accounts

1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public services and merit goods²⁹. Apart from improving the allocation towards development expenditure, the efficiency of expenditure use is also reflected by the ratio of capital expenditure (CE) to total expenditure (TE) and proportion of revenue expenditure (RE) being spent on operation and maintenance (O&M) of the existing social and economic services. The higher the ratio of these components to total expenditure, the better would be the quality of expenditure. **Table 1.18** presents the efficiency of expenditure in selected social and economic services.

Table 1.18: Efficiency of Expenditure Use in Selected Social and Economic Services

Social/Economic Infrastructure	2014-15			2015-16		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O&M**		S&W	O &M**
<i>In per cent</i>						
Social Services (SS)						
Education, Sports, Art and Culture	2.70	74.11	0.03	2.83	74.41	0.03
Health and Family Welfare	16.70	55.56	0.30	23.39	51.40	0.24
WS, Sanitation & HUD	25.62	27.15	4.26	19.79	21.28	4.92
(Total SS)	9.52	52.55	0.63	8.88	45.58	0.77
Economic Services (ES)						
Agriculture and Allied Activities	24.53	49.59	0.41	17.01	35.03	0.29
Irrigation and Flood Control	59.07	59.14	14.39	62.89	130.65	13.96
Power and Energy	68.46	0.00	0.00	56.24	0.09	0.00
Transport	46.07	11.10	29.09	57.90	11.64	17.31
Total (ES)	20.22	17.88	2.77	21.58	14.69	1.46
Total (SS+ES)	13.46	40.97	1.35	13.79	34.92	1.01

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

Source: Finance Accounts and VLC

As would be evident from above, overall quality of expenditure improved as reflected by the ratio of CE to TE increased only marginally. However, the share of expenditure in O&M as a proportion of RE got reduced.

1.8 Financial Analysis of Government Expenditure and Investments

In the post-WBFRBM framework, the State is expected to keep its Fiscal Deficit (and borrowings) at low levels. In addition, the State Government needs to initiate measures to earn adequate returns on its investments and recover the cost of borrowed funds. This section presents the broad financial analysis of

²⁹ 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. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation Works

Works in Irrigation Department are classified³⁰ as productive or unproductive according to whether the net revenue (gross revenue less working expenses) derived from each work on the expiry of 10 years from the date of closure of the construction covers or does not cover the prescribed annual interest charges on the capital invested. Revenue realised from 15 schemes during 2015-16 was only ₹ 4 crore (0.17 per cent of the capital outlay of ₹ 2301 crore). Barring Eden Canal under Medium Irrigation (Commercial), the revenue receipts of none of the 14 schemes were sufficient to cover even the direct working expenses. After meeting the working expenses and interest charges, the 15 schemes suffered a net loss of ₹ 233 crore (10.13 per cent of the capital outlay). The major loss making projects were Kangsabati Reservoir Project (₹ 59 crore), Teesta Barrage Project (₹ 45 crore) and Mayurakshi Reservoir Project (₹ 30 crore).

1.8.2 Incomplete projects

As of March 2016, there were 509 incomplete capital works³¹. A total of ₹ 3533 crore was invested in these projects by the Government.

Table 1.19: Work-wise Profile of Incomplete Projects

(₹ in crore)

Types of Works	Number	Estimated cost of works	Expenditure up to March 2016	Cases for which revised estimates were available		
				Number	Original estimates	Revised estimates
Irrigation	73	5393	800	1	1	21
Public Health	89	933	228	-	-	-
Buildings	14	94	55	-	-	-
Roads	333	3964	2450	35	703	1006
Total	509	10816	3533	36	704	1027

Source: Finance Accounts

There have been cost over-runs, since initial budgeted costs have been scaled up in the cases of time over-run. As indicated in **Table 1.19**, in 36 out of 509 cases, for which original as well as revised estimates were available, there was escalation of ₹ 323 crore (45.88 per cent) over the estimated cost.

Government attributed delays to problems associated with site selection / handing over of site, local / labour / flood problem, etc. Non-completion of these projects / works within the stipulated period not only resulted in increase of cost, but also deprived the State of the intended benefits for prolonged periods.

³⁰ If a work classified as unproductive succeeds in yielding for three successive years the prescribed return, it is transferred to the productive class. Similarly, if a work classified as productive fails to yield the prescribed return for three successive years, it is transferred to the unproductive class as per code for Irrigation & Waterways Department, Government of West Bengal.

³¹ Works costing ₹ one crore and above have only been included. Works with incomplete information, works which have not been commenced and works clubbed under broad scheme names were excluded.

1.8.3 Investment and returns

As on 31 March 2016, Government invested ₹ 13390 crore in Statutory Corporations, banks, Government companies, joint stock companies and co-operatives (Table 1.20). The average return on this investment remained negligible like in the past years.

Table-1.20: Return on Investment

Investment/Return/Cost of Borrowings	2011-12	2012-13	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	11156	11521	12358	12653	13390
Return (₹ in crore)	1	2	9	6	12
Return (per cent)	0.01	0.02	0.07	0.05	0.09
Average rate of interest on Government borrowing (per cent)	8.05	8.03	8.62	8.15	7.92
Difference between interest rate and return (per cent)	8.04	8.01	8.55	8.10	7.83

Source: Finance Accounts

During 2015-16, Government earned dividend of ₹12 crore only (0.09 per cent) on its investment of ₹ 13390 crore. Like in the previous years, no dividend was received from Banks and Statutory Corporations during 2015-16 also. Further scrutiny showed that in many cases the companies having Government investment had suffered substantial losses leading to erosion of their net worth. In 16 Government companies, accumulated losses amounted to ₹ 9730 crore as per the latest accounts received. The negative net worth of these companies amounted to ₹ 7241 crore. **Appendix 1.8** shows an illustrative list of some such companies.

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

Short exhibition of equity investment

Due to defective³² sanction order, conversion of loan to equity of ₹ 380 crore provided to WBPDC³³ for setting up of Units 3 and 4 of Sagardighi Thermal Power Station could not be exhibited in the accounts.

Non-accounting of investment held for Special Drawing Facility (SDF)

Special Drawing Facility³⁴ is a short term credit facility provided by RBI to states on their incremental (i.e., investment less redemption/liquidation) annual investment in Consolidated Sinking Fund/Guarantee Redemption Fund at interest rate 100 basis points lower than the Repo rate.³⁵ During 2015-16, State government availed SDF for 67 days against its investment in GoI dated securities³⁶ of ₹ 430 crore (Face value) from RBI. However, from statements of Special current account of the State for CSF and GRF maintained by the RBI, it was seen that these investments were not made from those reserve funds. Though interest earned on such investment during the year was accounted for, investment of ₹ 430 crore remained unaccounted.

³² Sub-head (003) specified in the sanction order was not consistent with the sub-head (057) under which the loans were originally disbursed to WBPDC.

³³ WestBengal Power Distribution Company Limited

³⁴ Erstwhile known as special Ways & Means advances

³⁵ The rate at which RBI lends money to commercial banks against the pledge of government securities whenever the banks are in need of funds to meet their day-to-day obligations.

³⁶ (i) 8.24 % Government securities (GS) 2018, (ii) 8.08 % GS 2022 and (iii) 8.15% GS 2022.

1.8.4 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government also provided loans and advances to many of these institutions/organisations. **Table 1.21** presents the outstanding loans and advances and interest receipts *vis-à-vis* interest payments during the last five years.

Table-1.21: Average interest received on loans given by the State

(₹ in crore)

Quantum of Loans/Interest Receipts	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actual
Opening Balance	13982	14352	15136	14641		14970
Amount advanced during the year	448	1064	663	505	652	861
Amount repaid during the year	78	280	1158 ³⁷	176	464	832
Closing Balance	14352	15136	14641	14970		14999
<i>Of which</i>						
Outstanding balance for which terms and conditions have not been settled	1303	1302	1347	1528		1593
Net addition to outstanding loans and advances during the year	370	784	(-) 495	329		29
Interest receipts from loans and advances	163	516	274	126		95

Source: Finance Accounts

During 2015-16, out of total loans of ₹ 861 crore, ₹ 785 crore was disbursed for economic services, ₹ 73 crore for social services, and the rest ₹ 3 crore to Government Servants. Among economic services, major portion of the loan went to Power Projects³⁸ (₹ 331 crore) followed by Road Transport services³⁹ (₹ 149 crore), West Bengal Highway Development Corporation Limited (₹ 50 crore) and Kalyani Spinning Mills (₹ 27 crore), while for social services, major portion went to Kolkata Municipal Corporation (₹ 67 crore). Loan repayment increased to ₹ 832 crore during 2015-16 from ₹ 176 crore over the previous year owing to conversion of loans to equity of WBPDC (₹ 771 crore).

At the end of the year, arrears of ₹ 5660 crore on account of principal and ₹ 7974 crore on account of interest were overdue for realisation. No unrecoverable loans were, however, written off during the year.

Only six out of 167 borrowers confirmed the loan balances. Confirmation/acceptance of the outstanding balance of loans advanced (₹ 13462 crore) as at the end of March 2016 was not available for 11238 loanees. Such non-confirmation/acceptance served as a hindrance to the authentic depiction of loan balances.

Scrutiny showed that loans amounting to ₹ 898 crore relating to 17 departments remained unaltered for long periods, the oldest item being 49 years old. Fifteen

³⁷ The high recovery of loans and advances in 2013-14 was due to conversion of outstanding EAP loans into equity in favour of WBPDC for implementation of Sagardighi Thermal Power Project

³⁸ Include loans to WBPDC - ₹ 275 crore; WBSDC - ₹ 31 crore

³⁹ Include loans to CSTC - ₹ 31 crore; NBSTC - ₹ 27 crore; SBSTC - ₹ 31 crore

of these departments had outstanding loans worth more than ₹ 1 crore, as shown in **Table 1.22**. In addition, 5749 Government loans aggregating ₹ 6895 crore were sanctioned to 32 Autonomous Bodies/ Authorities, etc. by 10 departments by the end of 2015-16, though no repayments were received in respect of previous loans from these organisations.

Table 1.22: Cases of old loans without any recovery

	Name of the Department	Loans with no recovery	Period of drawal
		Amount (₹ in crore)	
1	Industrial Reconstruction	260.45	1976-77 to 2005-06
2	Public Enterprise	192.50	1975-76 to 2005-06
3	Power and Non-Conventional Energy Sources	150.51	1995-96 to 2004-05
4	Commerce and Industries	122.55	1974-75 to 2004-05
5	Urban Development	69.26	1966-67 to 1994-95
6	Micro and Small Enterprises & Textile	37.90	1974-75 to 1998-99
7	Agriculture	27.50	1984-85 to 1992-93
8	Water Resources Investigation & Development	15.23	1984-85 to 1990-91
9	Transport	8.91	1982-83 to 1989-90
10	Public Health Engineering	2.44	1983-84 to 1997-98
11	Municipal Affairs	2.23	1966-67 to 1969-70
12	Food Processing Industries and Horticulture	2.21	1988-89 to 1998-99
13	Panchayat and Rural Development	2.14	1968-69
14	Fisheries	1.73	1977-78 to 1993-94
15	Tourism	1.11	1975-76 to 1992-93
16	Housing	0.47	1965-66 to 1976-77
17	Animal Resources Development	0.43	1974-75 to 1978-79
	Total	897.57	

Source: Finance Accounts

Short exhibition of loans disbursed

Commerce & Industries department had approved (March 2010) the scheme of 'interest free bridge loan to WBIDCL for meeting the interest cost of loan to be raised from the banks/financial institutions' for the purpose of acquiring land for establishing a Land Bank, but the provisioning of budgetary estimates and issuance of subsequent grants-in-aid sanction orders under the Revenue Sector led to understatement of loans disbursed by ₹ 85 crore upto 31 March 2016.

1.8.5 Cash Balances and investment of Cash Balances

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a daily minimum balance of ₹ 2.48 crore with effect from 1 May 2000. If the balance falls below the agreed minimum limit on any day, the deficiency is made good by taking normal ways and means advance/overdraft from the bank or drawing from the Special Drawing Facility of RBI. During the year 2015-16, the State Government had to resort to special, normal ways and means advances and overdraft for 67, 7 and 4 days, respectively (total 78 days). During 2015-16, the quantum of such advances was ₹ 11139 crore. The State had to pay ₹ 11 crore as interest on ways and means advances and overdrafts. Treasury bills amounting to ₹ 71405 crore and ₹ 67277 crore, respectively, were purchased and sold during the period 2015-16. An amount of ₹ 105 crore was

received as interest on investment under treasury bills during the year. The investment made out of general cash balance and earmarked funds up to end of March 2016 is shown in **Table 1.23**.

Table-1.23: Cash Balances and Investment of Cash Balances (₹ in crore)

	As on 31 March 2015	As on 31 March 2016	Increase/ Decrease
(a) General Cash Balance			
Cash in Treasuries	0.31	0.39	0.08
Deposits with Reserve Bank of India	(-)326.74	205.45	532.19
Deposits with other Banks	-	-	-
Remittances in transit – Local	-	-	-
Total	(-) 326.43	205.84	532.27
Investments held in Cash Balance investment account	2724.68	6853.14	4128.46
Total (a)	2398.25	7058.98	4660.73
(b) Other Cash Balances and Investments			
Cash with departmental officers viz. Public Works, Department Officers, Forest Department Officers, District Collectors	(-) 0.36	(-) 0.36	-
Permanent advances for contingent expenditure with departmental officers	1.92	2.37	0.45
Investment of earmarked funds	8557.52	8781.75	224.23
Total (b)	8559.08	8783.76	224.68
Grand total (a) + (b)	10957.33	15842.74	4885.41

Source: Finance Accounts

Exclusion of transactions

It was seen in audit that total receipts booked in the accounts were ₹ 217026 crore against ₹ 232546 crore reported by RBI-CAS. Similarly, against ₹ 216494 crore booked as total payments in the accounts, RBI-CAS reported ₹ 231978 crore. This resulted in short accounting of receipts and payments of ₹ 15520 crore and ₹ 15484 crore, respectively, in the accounts of financial year 2015-16, thereby affecting the completeness of accounts. As such, cash balance depicted in the Finance Accounts stood understated by ₹ 36 crore.

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

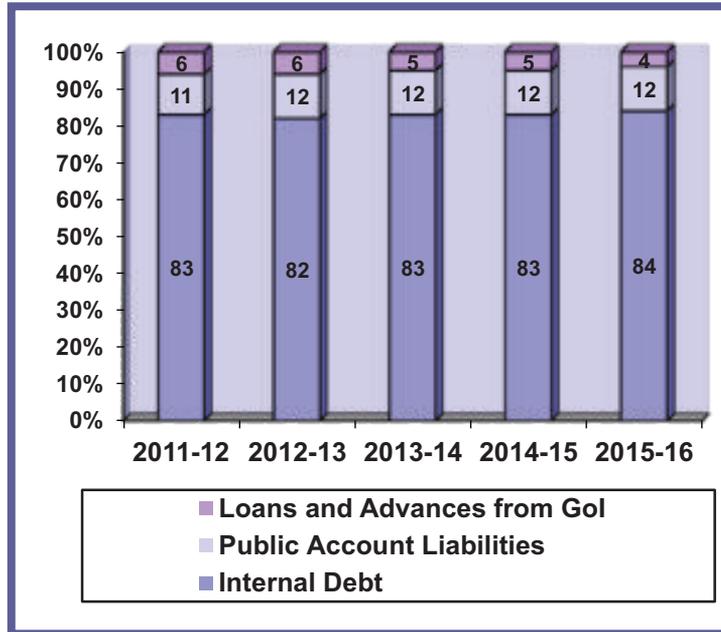
Government accounts capture the financial liabilities of the Government and assets created out of the expenditure incurred. **Appendix 1.4** gives an abstract of such assets and liabilities as on 31 March 2016, compared with the corresponding position on 31 March 2015. While the liabilities consist mainly of internal borrowings, loans and advances from the GoI, receipts from the Public Account and reserve funds, assets comprise mainly capital outlay and loans and advances given by the State Government and cash balances.

1.9.2 Fiscal Liabilities

There are two sets of liabilities namely, public debt and other liabilities. Public debt consists of internal debt of the State and is reported under the Consolidated Fund - Capital Accounts. It includes market loans including loans from financial institutions and loans and advances from the Central Government. Other

liabilities, which are part of Public Account, include net accruals under small savings, provident funds and other accounts, reserve funds as well as deposits & advances heads.

Chart 1.12 : Composition of Outstanding Fiscal Liabilities (in per cent)



The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.6*. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year almost remained the same as depicted in **Chart 1.12**.

Source: Finance Accounts

Fiscal Liabilities of the State, their rates of growth, ratio of these liabilities to GSDP, revenue receipts and own resources are brought out in **Table 1.24**.

Table-1.24: Trend in Fiscal Liabilities of the State

(₹ in crore and ratios in percentage)

	2011-12	2012-13	2013-14	2014-15	2015-16
Fiscal Liabilities	207702	229779	251997	277579	306043
Rate of growth	10.84	10.63	9.67	10.15	10.25
Ratio of Fiscal Liabilities to					
GSDP	37.50	36.09	33.22	31.72	29.43
Revenue Receipts	353.51	336.45	345.76	320.85	278.90
Own resources	790.40	661.67	665.71	676.38	690.00

Source: Finance Accounts

The overall fiscal liabilities of the State show an increasing trend, growing at a CAGR of 10.18 *per cent* during the period 2011-12 to 2015-16. The ratio of fiscal liabilities to GSDP was below the target stipulated in the 14th FC (37.42 *per cent*) and MTFP (32.46 *per cent*); it has also been showing a declining trend over the years.

Apart from the above, there were cases where the Government did not account for outstanding liabilities amounting to ₹ 1782 crore as at the end of March 2016 on account of the following:

- Outstanding liability of ₹ 1394 crore of the State Government to Ministry of Home Affairs, GoI, in respect of the cost of deployment for CRPF personnel in the state of West Bengal remains undischarged;
- Cost of deployment of police (₹ 115 crore) from different states to West Bengal remains unpaid;
- In the SASPFUW⁴⁰ under the Labour Department, State's matching contribution against subscribers' subscription of ₹ 273 crore including interest (₹ 262 crore) on the balance at the credit of the subscribers remains due.

The liabilities depicted in the Finance Accounts stand understated by ₹ 1782 crore on account of the above.

1.9.3 Transactions under Reserve Funds

There were 41 Reserve Funds earmarked for specific purposes, out of which 18 funds were active and 23 were inactive for more than five years. As of 31 March 2016, the total accumulated credit balance in these funds was ₹ 8702 crore.⁴¹ Investment out of this balance was ₹ 8782 crore (100.92 *per cent*). Reason for exhibition of excess investment over the closing balance has been discussed in the succeeding paragraph. During the year, an amount of ₹ 2189 crore was transferred as annual contribution to various reserve funds.

Consolidated Sinking Fund

As per reports of the 12th FC and Reports of the Technical Group (RBI) on borrowings by States, the State had set up a revised model scheme for Consolidated Sinking Fund (CSF) from the financial year 2008-09. The fund is to be utilised as an amortisation fund for redemption of the outstanding liabilities of the Government, commencing from the financial year 2013-14. The corpus of the fund is built up from periodic contributions as well as income accruing to the fund from its investments – investments are to be made only in GoI securities. The contribution is to be made at the rate of at least 0.5 *per cent* of the outstanding liabilities (sum of internal debt and public account liabilities) as at the end of the previous year. Accordingly, the State Government was to contribute ₹ 1388 crore⁴² during 2015-16. However, during 2015-16, there was a contribution of only ₹ 300 crore to the fund leading to understatement of fiscal deficit by ₹ 1088 crore. The balance in the fund as of March 2016 stood at ₹ 8535 crore⁴³ after the accrued interest (₹ 673 crore) reinvested in the fund during the year.

There was a difference (₹ 1053 crore) between the closing balance of CSF as per the records of RBI-CAS, Nagpur (₹ 7482 crore⁴⁴) and Finance Accounts (₹ 8535 crore⁴⁵) due to non-reconciliation between investment value as reflected in the Finance Accounts and closing balance as reflected in the RBI-CAS records.

⁴⁰State Assisted Scheme of Provident Fund for Un-organized Workers

⁴¹₹ 8682 crore (credit) in active funds; ₹ 21 crore (credit) and ₹ 1 crore (debit) in the inoperative ones

⁴²0.5 *per cent* of the Outstanding liabilities (₹ 277579.16 crore) at the end of the year 2014-15

⁴³Actual figure ₹ 8535.47 crore before rounding off

⁴⁴Actual figure ₹ 7482.10 crore before rounding off

⁴⁵Actual figure ₹ 8535.47 crore before rounding off

Guarantee Redemption Fund (GRF)

12th Finance Commission had recommended opening of the GRF for discharging the liability of the Government towards invocation of the guarantees extended by it. As per the guidelines of the RBI (the administering authority of the fund), State Government was required to make minimum annual contributions to the Fund at the rate of one *per cent* in the first year and thereafter at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year. State Government had constituted the fund in January 2015 and contributed ₹ 50 crore during 2015-16. Till March 2016, State Government has contributed ₹ 96 crore in GRF at the prescribed rate of the scheme. The fund remained invested in GoI dated securities through RBI-CAS, Nagpur but interest earned and reinvested in GRF of ₹ 5.16 crore during 2014-15 and 2015-16 was not shown in fund accounts.

State Disaster Response Fund (SDRF)

In compliance with the recommendation of the 14th FC, SDRF was constituted under the Disaster Management Act, 2005 in the Public Account as an interest bearing fund with the corpus of contribution by Centre (75 *per cent*) and State (25 *per cent*). Closing balance as on March 2015 in the SDRF was transferred as opening balance for 2015-16.

It was observed that out of ₹ 847 crore⁴⁶ received as Central Share of SDRF during 2015-16, only ₹ 387 crore was transferred by State Government, leading to understatement of Revenue Deficit as well as Fiscal Deficit by ₹ 460 crore.

Against interest (₹ 22 crore) payable on actual unspent fund accumulated in SDRF during 2015-16, State credited ₹ 12 crore⁴⁷ leading to short payment of interest of ₹ 10 crore in SDRF.

West Bengal Compensatory Entry Tax Fund (WBCETF)

WBCETF was established (July 2012) to develop and facilitate trade, commerce and industry by constructing roads, transport, electricity infrastructure etc. in the state and providing finance, grants and subsidies to the local bodies/ government agencies for the specified purposes. Entry tax collected in the state was credited to the fund and actual expenditure initially accounted for under various heads in Consolidated Fund booked in WBCETF in reduction of expenditure in respective head of accounts, where it was booked initially.

During 2015-16, State government collected ₹ 838 crore as entry tax and credited the entire amount to WBCETF but adjusted expenditure of ₹ 1666 crore, already incurred in Consolidated Fund, as expenditure made out of WBCETF. Considering the opening balance of ₹ 540 crore and excess of expenditure over receipt during 2015-16 in WBCETF, closing balance as of March 2016 turned adverse at ₹ 288 crore due to the unauthorised accounting procedure adopted by the State Government.

⁴⁶ Including NDRF grant of ₹ 460 crore

⁴⁷ Earned out of investments of ₹ 137.48 crore made during 2012-13 to 2014-15

1.9.4 Contingent liabilities

Status of Guarantees

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

The maximum amount for which guarantees were given by the State and outstanding guarantees for the last five years as per Finance Accounts are given in Table 1.25.

Table-1.25: Guarantees given by the Government of West Bengal

(₹ in crore)

	1 April 2012	1 April 2013	1 April 2014	1 April 2015	1 April 2016
Maximum amount guaranteed	20106	18981	14818	15184	14625
Outstanding amount of guarantees	10192	8821	4550	9322	8788
Ceiling fixed by State Government Act (90 per cent of Revenue Receipt of the second preceding year)	42538	52880	61466	65594	77863
Percentage of outstanding amount guaranteed to Revenue Receipts of the second preceding year	22	15	7	14	10

Source: Finance Accounts

The outstanding Government guarantees during 2011-16 were well within the limits prescribed under the West Bengal Ceiling on Government Guarantees Act, 2001. Out of the total 474 guarantees outstanding as on 31 March 2016, Power sector alone accounted for 399 guarantees (84.18 per cent). No guarantee, however, had been invoked during 2015-16.

Further, in terms of Section 10 of West Bengal Finance Act of 2002, the loanees for whom the State Government has provided guarantees to the financial institutions, were required to pay guarantee fees at the rate of one per cent (minimum) on the total amounts guaranteed. Accordingly, during 2015-16, the State Government was to receive guarantee fees of ₹ 88 crore against which only ₹ 5 crore was received. Short receipt of ₹ 83 crore overstated the Fiscal Deficit to that extent.

1.9.5 Analysis of Borrowings of Government

As in the previous years, market loans comprised the major sources of borrowing by the State Government during 2015-16. During the year the State Government raised an amount of ₹ 24,000 crore as market loans bearing interest rates ranging between 7.97 per cent and 8.88 per cent. During 2015-16, market loans bearing interest amounting to ₹ 3176 crore were repaid leaving an

outstanding balance of ₹ 162405 crore. The total outstanding borrowing of the State Government stood at ₹ 270058 crore, which increased by 10.45 *per cent* over the previous year. Besides, ways and means advances for ₹ 11139 crore were taken from the RBI which were repaid in full during the year and an amount of ₹ 11 crore was paid as interest on this advance. The State also borrowed an amount of ₹ 8738 crore as special securities issued to NSSF and ₹ 659 crore from GoI and ₹ 1514 crore from other Financial Institutions.

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability⁴⁸ of the State. This section assesses the sustainability of debt of the State Government in terms of net debt available⁴⁹, burden of interest payments on public debt (measured by the ratio of interest payments on public debt to revenue receipts) and maturity profile of State Government securities. **Table 1.26** analyses the debt sustainability of the State according to these indicators during the five-year period 2011-16.

Table 1.26: Debt Sustainability: Indicators and Trends

Sustainability Indicators of Debt*	2011-12	2012-13	2013-14	2014-15	2015-16
Rate of growth of outstanding debt (in <i>per cent</i>)	10.31	9.83	8.94	10.64	10.46
Rate of growth of GSDP (in <i>per cent</i>)	20.16	14.95	19.13	15.36	18.84
Average interest rate of outstanding debt (in <i>per cent</i>)	8.40	8.38	9.05	8.48	8.35
Interest [^] /Revenue Receipt (in <i>per cent</i>)	25.17	23.78	26.31	22.81	19.59
Debt Repayment/Debt Receipts (in <i>per cent</i>)	35.02	35.85	41.39	34.35	26.12
Net debt available to the State [#] (₹ in crore)	2100	1128	-547	3450	4047

Source: Finance Accounts

*Debt indicates Public Debt;

[^]Interest indicates interest on public debt

[#]Excess of Public debt receipt and Loans & Advances receipt over Public debt repayment, Loans & Advances disbursement and Interest payment on Public Debt

Rate of growth of outstanding debt always remained less than rate of growth of GSDP during the five year period, as shown in **Table 1.26**, and the difference between the two rates had actually increased during 2015-16. This indicates that the state government's debt level may not be unsustainable. During 2015-16, debt repayment as a percentage of debt receipts decreased by 8.23 *per cent* over the previous year indicating increasing trend of receipt on borrowed funds compared to debt repayment. However, the net debt available to state increased by ₹ 597 crore (17.30 *per cent*) over the previous year, indicating increasing availability of borrowed funds for purposes other than debt repayment. Interest payments on debt with respect to revenue receipt also depicted a healthy trend as it was reduced to 19.59 *per cent* during 2015-16 from 22.81 *per cent* during 2014-15 due to substantial increase in revenue receipt and fall of the average rate of interest, as indicated in **Table 1.26**.

⁴⁸ See glossary at page 120

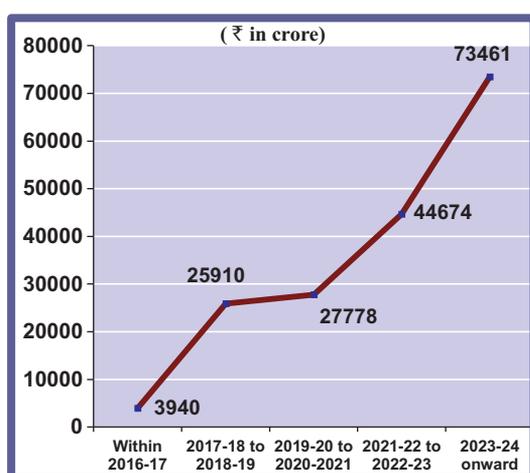
⁴⁹ See glossary at page 121

Maturity profile of the State Debt

The maturity profile of the State debt, as depicted in **Table 1.27** and **Chart 1.13**, indicates that the liability of the State would steeply rise from 2017-18 onwards which would put a strain on the State finances during those periods.

The State will have to put in place a mechanism for augmentation of resources, exploring new sources of revenue and prioritising expenditure to ensure that debts which mature in these critical years are met through an appropriate debt repayment strategy and fresh borrowings channelised for development expenditure only.

Chart 1.13 : Maturity Profile of State Debt



Source : Finance Accounts

Table 1.27 : Maturity Profile of State Debt

Period	Maturity amount of State debt (₹ in crore)	Maturity amount of Market loans (₹ in crore)	Maturity amount as % of total outstanding market loans
Details of Maturity year not available	94296	Nil	-
Less than 1 year	3940	2987	1.84
1 to 2 years	25910	24004	14.78
3 to 4 years	27778	25827	15.90
5 to 7 years	44674	42691	26.29
8 years and above	73461	66900	41.19
Total redeemable debt	270059	162409	

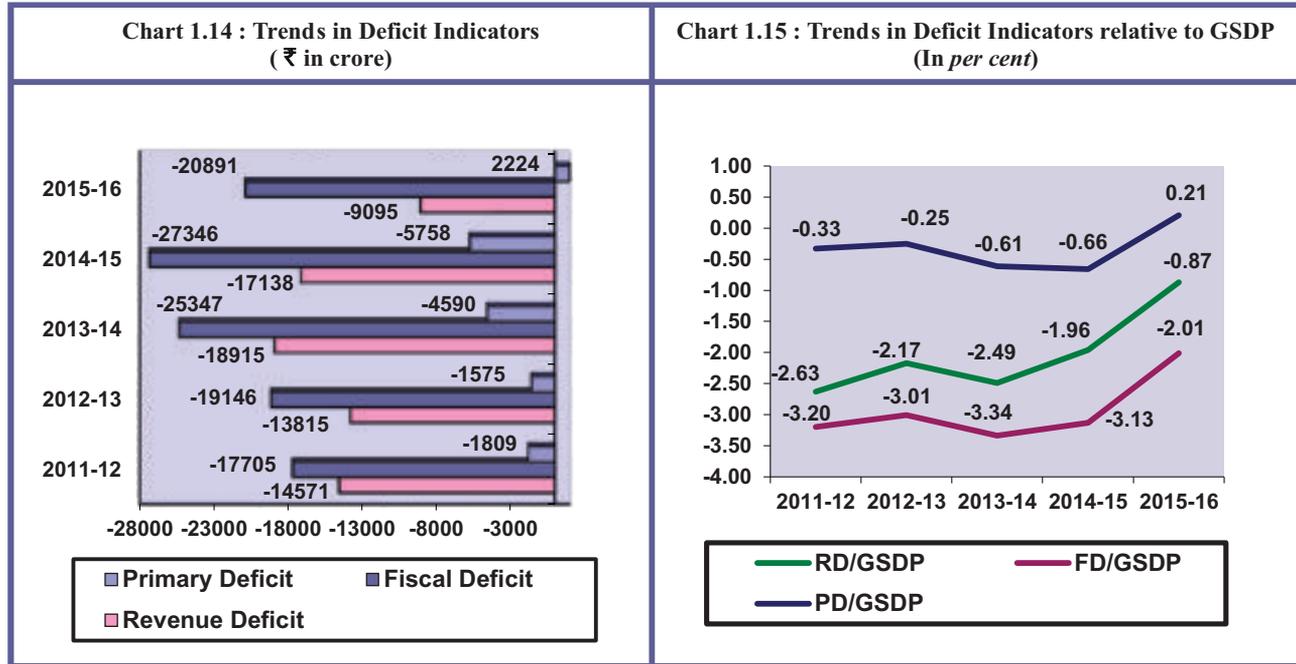
Source : Finance Accounts

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalance in Government finances. Deficit in Government accounts represents the gap between receipts and expenditure. Nature of deficit is an indicator of prudence of fiscal management of the Government. The ways in which the deficit is financed and the resources raised are utilised are important pointers to fiscal health. This section presents trends, nature, magnitude and the manner of financing of these deficits and also the assessment of actual levels of revenues and fiscal deficits for the financial year 2015-16.

1.11.1 Trends in Deficits

Charts 1.14 and **1.15** present trends in deficit indicators over the period 2011-12 to 2015-16.



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

Decreases in revenue deficit by ₹ 8043 crore (46.93 per cent) and fiscal deficit by ₹ 6455 crore (23.60 per cent) in 2015-16 were attributable to 26.84 per cent (₹ 23218 crore) increase in revenue receipts, compared to 14.64 per cent (₹ 15175 crore) increase in revenue expenditure over the previous year.

1.11.2 Components of Fiscal Deficit and its financing pattern

Fiscal Deficit is the total borrowing requirement of the State and is the excess of revenue and capital expenditure including loans and advances over revenue and non-debt capital receipts. Decomposition of fiscal deficit shows the extent of borrowings resorted to by the State to meet its requirement of funds over and above the revenue and non-debt receipts, as reflected in **Table 1.28**.

Table 1.28: Components of Fiscal Deficit and its Financing Pattern

Particulars						2015-16		
		2011-12	2012-13	2013-14	2014-15			
Decomposition of Fiscal Deficit (1 to 3)								
(a)								
1	Revenue Deficit	14571 (2.63)	13815 (2.17)	18915 (2.49)	17138 (1.96)			9095 (0.87)
2	Net Capital Outlay	2764	4547	6927	9879			11767
3	Net Loans and Advances	370	784	(-)495	329			29
Financing Pattern of Fiscal Deficit (b)		Net disbursements/outflows				Receipts	Disbursement	Net
1	Market Borrowings	20800	17993	17098	18518	23697	2873	20824
2	Loans from GoI	(-)91	858	59	680	659	817	(-) 158
3	Special Securities Issued to NSSF	(-)989	(-) 49	1151	4473	8738	4410	4328
4	Loans from Financial Institutions and Bonds	(-)1859	(-) 653	(-)179	(-)159	1514	940	574
5	Ways and Means	(-) 606	-	-	0	11139	11139	0
6	Small Savings, PF, etc.	1032	945	841	1007	3216	2475	741
7	Reserve Fund	1296	533	1189	1268	2051	3088	(-)1037

Report on State Finances for the year ended 31 March 2016

	Particulars					2015-16		
		2011-12	2012-13	2013-14	2014-15			
8	Deposits and Advances	1367	2944	2627	1173	49747	46331	3416
9	Suspense and Miscellaneous	(-) 823	(-) 559	2928	(-)1107	94598	95775	(-)1177
10	Remittances	325	228	393	172	(-) 3	1732	(-)1735
11	Contingency Fund	-	1	-	-	-	-	-
12	Appropriation to/from Contingency Fund	-	-	-	-	-	-	-
13	Total (1 to 12)	20452	22241	26107	26025			25777
14	Increase (-) / Decrease (+) in Cash Balance	(-) 2747	(-) 3095	(-) 760	1321			(-) 4886
15	Overall Surplus/Deficit (13 +14)	17705	19146	25347	27346			20891

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

It is seen from **Table 1.28** that during 2015-16, market borrowings and special securities issued to NSSF financed the major portion of the fiscal deficit. Net outflow in market borrowings increased by ₹ 2306 crore (12.45 per cent) while Special Securities issued to NSSF decreased by ₹ 144 crore (3.22 per cent) over the previous year.

1.12 Conclusion

The State did not amend the FRBMA targets of revenue and fiscal deficits as well as outstanding liabilities during 2015-16, as required by the 14th Finance Commission's recommendation. The Government was also yet to implement the New Pension Scheme for its employees. Liability on account of its contribution (as also that of the employees) to the Contributory Pension Fund Scheme for All India Service Officers from the inception of the scheme too was not worked out. The interest payable on the amounts, that have been lying in the Fund without transfer to NSDL/Trustee Bank, had not been estimated and accounted for.

The ratio of Fiscal Deficit to GSDP (2.09 per cent) was below the targets projected in MTFP (2.68 per cent) but above the targets in Budget (1.70 per cent). The fiscal deficit to GSDP was understated by 0.21 per cent due to short contribution to CSF (₹1088 crore), short transfer of SDRF (₹ 460 crore) by GoWB and incorrect accounting of disinvestment proceeds (₹ 653 crore) of WBIDCL as State's own Capital Receipts. The Committed Expenditure, which mainly consisted of payment of salaries and wages, pensions, subsidy and interest, constituted around 66.52 per cent of the Revenue Expenditure, leaving little flexibility for reduction of the revenue expenditure.

So far as capital expenditure was concerned, though there was an increase of 26 per cent in the capital outlay in the current year, its ratio to Aggregate Expenditure was only 9.40 per cent against the all India General Category States' average of 14.89 per cent. Interest payment on market loans increased by 14 per cent over the previous year.

Ratio of outstanding debt of the Government to GSDP has decreased from 34.66 per cent in 2014-15 to 25.97 per cent in 2015-16. Return on investment in Statutory Corporations, rural banks, etc. remained less than one per cent.

CHAPTER 2

Financial Management and Budgetary Control

2.1 Introduction

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

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 67 grants/appropriations is given in **Table 2.1**:

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

(₹ in crore)						
	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	91310	14552	105862	96996	(-)8866
	II Capital	17041	4346	21387	14340	(-)7047
	III Loans and Advances	752	102	854	861	7
Total Voted		109103	19000	128103	112197	(-)15906
Charged	IV Revenue	24235	846	25081	23559	(-)1522
	V Capital	6	-#	6	2	(-)4
	VI Public Debt-Repayment	38894	365	39259	20179	(-)19080
Total Charged		63135	1211	64346	43740	(-)20606
Grand Total		172238	20211	192449	155937	(-)36512

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

Note: The expenditure excludes the recoveries adjusted as reduction of expenditure under revenue expenditure ₹ 1728 crore (Voted : ₹ 1727.73 crore and Charged : ₹ 0.29 crore) and capital expenditure ₹ 1921.75 crore (Voted).

#Actual figure is ₹ 8.49 lakh

The overall saving of ₹ 36512 crore was the result of saving of ₹ 38933 crore in 55 grants and 25 appropriations under revenue section and 54 grants and 18 appropriations under capital section, *offset* by excess of ₹ 2421 crore in nine grants and two appropriations under revenue section and two grants and two appropriations under capital section.

The savings/excesses (Detailed Appropriation Accounts) were intimated to the Departmental Controlling Officers (DCOs) requesting them to explain the significant variations. Explanations for variations in respect of the sub-heads mentioned in Appropriation Accounts 2015-16 were not received from any department. Substantial excesses occurred in Health & Family Welfare, Food & Supplies and Power & Non-Conventional Energy departments whereas savings occurred in Finance, School Education, Public Works, Panchayat & Rural Development and Irrigation & Waterways departments.

2.3 Financial Accountability and Budget Management

2.3.1 Expenditure in excess of budget provisions during 2015-16 requiring regularisation

Table 2.2 contains the summary of total excess expenditure under 11 grants amounting to ₹ 2419 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2015-16, which requires regularisation under Article 205 of the Constitution.

Table 2.2: Excess over provisions during 2015-16 requiring regularisation

Sl. No.	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
			(₹ i n c r o r e)		
	Voted Grants				
1	5-Revenue	Agriculture	1709	1711	2
2	7-Revenue	Backward Classes Welfare	1258	1470	212
3	21-Revenue	Food and Supplies	3173	3864	691
4	24-Revenue	Health & Family Welfare	5165	5896	731
5	27-Revenue	Home	5144	5237	93
6	35-Revenue	Labour	719	739	20
7	40-Capital	Panchayat and Rural Development	31	39	8
8	43-Capital	Power and Non-Conventional Energy	1720	2126	406
9	45-Revenue	Public Health Engineering	1587	1707	120
10	48-Revenue	Science and Technology	23	25	2
11	56-Revenue	Women Development and Social Welfare	1038	1172	134
	Total				2419

Source: Appropriation Accounts

2.3.2 Excess expenditure of previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. The time limit for regularisation of expenditure has, however, not been prescribed under the Article. Regularisation of excess

expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 32218 crore for the years 2006-2015 was yet to be regularised as of September 2016 as detailed in **Table 2.3**.

Table 2.3: Excess over provisions relating to previous years requiring regularisation

Year	Number of		Amount of excess over provision (₹ in crore)
	Grants	Appropriations	
2006-07	12 (Grant Nos. 8, 9, 11, 13, 20, 26, 28, 30, 31, 43, 45, 54)	8 (Grant Nos. 5, 6, 20, 23, 27, 42, 47, 53)	293
2007-08	14 (Grant Nos. 3, 4, 5, 9, 18, 20, 21, 26, 32, 43, 44, 46, 50, 56)	8 (Grant Nos. 6, 9, 18, 23, 34, 42, 53, 55)	12146
2008-09	13 (Grant Nos. 4, 9, 18, 20, 21, 25, 27, 35, 50, 52, 53, 54, 59)	4 (Grant Nos. 12, 18, 39, 53)	706
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3493
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8331
2011-12	6 (Grant Nos. 4, 5, 18, 25, 47, 60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5000
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36, 39, 40)	465
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1504
2014-15	7 (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	4 (Grant Nos. 36, 39, 40, 43)	280
Total	101	67	32218

Source: Appropriation Accounts

Thus, excess expenditure for the years 2006-07 to 2015-16 amounting to ₹ 34637 crore¹ needs regularisation. In case of most of the grants, inadequate supplementary provision led to excess expenditure, indicating lack of control over financial management by the controlling officers.

2.3.3 Persistent Excesses

There were persistent excesses during the last five years in seven sub heads under four grants. Details are given in **Appendix 2.1**. Persistently high excesses were observed under revenue-voted section in (i) Medical education, training and research, (ii) Expenses on sale of stamps and (iii) Government of India's crash programme of nutrition for children etc. In revenue-charged section, excesses persistently occurred under (a) Interest payment on NSSF for non-transferrable special securities and (b) Interest on loans for share of small savings collections. Under capital-voted section, excess expenditure was persistently observed under scheme against RIDF P.W. (Roads) Department.

2.3.4 Significant excess expenditure

In 11 cases, expenditure aggregating ₹ 2419 crore exceeded the approved provisions by more than ₹ 1 crore in each case or by more than 20 per cent of the total provisions. Details are given in **Appendix 2.2**.

¹ ₹ 32218 crore pertaining to 2006-15 plus ₹ 2419 crore pertaining to 2015-16

2.3.5 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, observed that expenditure of ₹ 5503 crore was incurred in 153 cases as detailed in **Appendix 2.3** without any provision in the original estimates/ supplementary demand and without any re-appropriation orders to this effect.

Excess expenditure was incurred mainly on interest payments of ₹ 1744 crore for which no provision had been made. Similar excess expenditure of ₹ 3101 crore and ₹ 1366 crore had also been incurred on interest payment during 2013-14 and 2014-15, respectively.

Liabilities on account of interest is ascertainable with a fairly high degree of accuracy at the time of budget making. Non-provision of funds on this account in the budget had led to underestimation of revenue deficit by ₹ 1744 crore.

2.3.6 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit shows that in 145 cases², savings exceeded ₹ 1 crore or by more than 20 per cent of the total provision (**Appendix 2.4**). Savings exceeding ₹ 500 crore occurred in each of the nine cases relating to eight grants listed in **Table 2.4**.

Table 2.4 : List of Grants with major savings

(₹ in crore)

Sl. No.	Number and name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1.	15-School Education	20993	-	20993	16971	4022
2.	39-Municipal Affairs	4602	1225	5827	4920	907
3.	40-Panchayat and Rural Development	10925	7335	18260	16967	1293
4.	47-Disaster Management	940	1331	2271	1646	625
	Total	37460	9891	47351	40504	6847
Capital-Voted						
1.	25-Public Works	3468	1619	5087	3610	1477
2.	32-Irrigation and Waterways	2004	68	2072	869	1203
3.	38-Minority Affairs and Madrasah Education	1427	-	1427	442	985
	Total	6899	1687	8586	4921	3665
Revenue-Charged						
1.	18-Finance	23925	816	24741	23293	1448
	Total	23925	816	24741	23293	1448
Capital-Charged						
1.	18-Finance	38805	339	39144	20093	19051
	Total	38805	339	39144	20093	19051

Source: Appropriation Accounts

² Comprising 57 cases in Revenue-Voted section, 53 cases in Capital-Voted section, 21 cases in Revenue-Charged section and 14 cases in Capital-Charged section.

2.3.7 Persistent Savings

There were persistent savings during the last five years in 13 sub heads under 10 grants. Details are given in **Appendix 2.5**. Persistently high savings were observed under capital-voted section in the scheme for Construction and Upgradation of Fire Stations. In revenue-voted section, high savings occurred persistently in (a) Development of Sundarban, (b) Deep Tubewell Irrigation, (c) Schemes under RIDF and (d) Interest subvention to Co-operative Banks for financing crop loans to farmers.

2.3.8 Anticipated savings not surrendered

As per Budget Manual, the spending departments are required to surrender the grants/appropriations or portions thereof, to the Finance department as and when savings are anticipated. At the close of the year 2015-16, under 52 grants and 17 appropriations, no part of the aggregate savings of ₹ 35437 crore was surrendered by the concerned departments, as detailed in **Appendix 2.6**. Such savings, which were not surrendered, accounted for 91 *per cent* of the total savings of ₹ 38933 crore during 2015-16.

Similarly, out of total savings of ₹ 974 crore under eight grants/appropriations, only ₹ 590 crore was surrendered (short surrender by ₹ one crore and above in each case), leaving balances not surrendered aggregating ₹ 384 crore (39 *per cent* of savings under those grants), details of which are given in **Appendix 2.7**.

Besides, in 11 cases against 11 grants (surrender of funds in excess of ₹ one crore), ₹ 1133 crore were (**Appendix 2.8**) surrendered on the last working day of March 2016, indicating inadequate financial control and the fact that these funds could not be gainfully utilised for other development purposes.

Under **Grant number 39 – Municipal Affairs (Revenue Voted)**, out of total grant of ₹ 5827 crore, there were savings of ₹ 907 crore. The Department, however, surrendered ₹ 1805 crore, indicating excess surrender of ₹ 898 crore.

Similarly, under **Grant number 40 – Panchayat and Rural Development (Revenue Voted)**, out of total grant of ₹ 18260 crore, there were savings of ₹ 1293 crore. The Department, however, surrendered ₹ 3516 crore, indicating excess surrender of ₹ 2223 crore.

Under **Grant No. 27 – Home (Revenue Voted)**, in spite of excess expenditure of ₹ 93 crore, the Department surrendered ₹ 208 crore.

A similar case was observed under **Grant No. 45 – Public Health Engineering (Revenue Voted)** where Department surrendered ₹ 89 crore in spite of excess expenditure of ₹ 120 crore.

2.3.9 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating ₹ 263062 crore obtained in 50 cases (₹ 10 lakh or more in each case) during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in

Appendix 2.9. On the other hand, in nine cases, supplementary provision of ₹ 3863 crore proved insufficient by more than ₹ 1 crore in each case, leaving an aggregate uncovered excess expenditure of ₹ 2284 crore (**Appendix 2.10**). Few illustrative cases are described below:

Under **Revenue-Voted Section of Grant Number 54- Urban Development**, savings out of original provision was ₹ 51 crore, further supplementary provision of ₹ 152 crore was unnecessary.

Under **Capital-Voted Section of Grant Number 5- Agriculture**, savings out of original provision was ₹ 195 crore, further supplementary provision of ₹ 204 crore was unnecessary.

Under **Capital-Voted Section of Grant Number 45- Public Health Engineering**, savings out of original provision was ₹ 75 crore, further supplementary provision of ₹ 166 crore was unnecessary.

Under **Revenue-Voted Section of Grant Number 21- Food and Supplies**, supplementary provision of ₹ 1883 crore proved insufficient, leaving an uncovered excess expenditure of ₹ 691 crore.

Under **Revenue-Voted Section of Grant Number 24- Health and family Welfare**, supplementary provision of ₹ 267 crore proved insufficient, leaving an uncovered excess expenditure of ₹ 731 crore.

Under **Capital-Voted Section of Grant Number 43- Power and Non-Conventional Energy**, supplementary provision of ₹ 538 crore proved insufficient, leaving an uncovered excess expenditure of ₹ 406 crore.

2.3.10 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Cases were seen where injudicious re-appropriation proved excessive or insufficient leading to savings of ₹ 170564 crore (in 451 sub-heads under 39 grants) and excess expenditure of ₹ 125714 crore (in 81 sub-heads under 32 grants). Out of this, cases of injudicious re-appropriation proved excessive or insufficient, leading to savings of ₹ 1348 crore (₹ 5 crore and above in 56 sub-heads under 23 grants) and excess expenditure of ₹ 1178 crore (₹ 5 crore and above in 29 sub-heads under 13 grants), details of which are mentioned in **Appendix 2.11**.

2.3.11 Rush of expenditure

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

During the year 2015-16, ₹ 21159 crore was expended in March 2016, of which ₹ 5297 crore expended on the last working day of March 2016.

It was observed that on the last working day of 2015-16, ₹ 550 crore out of ₹ 5297 crore was drawn towards 'subsidy for procurement of food grains under Public Distribution system'. The amount was kept in the bank account by Food and Supplies Department and remained unutilised till 31 March 2016.

High percentage of expenditure in March, especially on the last working day of March indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained.

2.3.12 New Service/New Instrument of Service

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

In 38 cases, expenditure aggregating ₹ 969 crore, which should have been treated as “New Service”/“New Instrument of Service”, was met without obtaining the requisite approval of the Legislature. Amongst these substantial expenditure was incurred in PMGSY (₹ 627 crore) under Panchayat and Rural Development Department and Supplementary Nutrition Programme for Children and Expectant and Nursing Mother (₹ 104 crore) under Child Development Department. Details of all cases are given in *Appendix 2.12*.

2.3.13 Booking of prior period expenditure due to defective budgeting

West Bengal Financial Rules (WBFR) stipulate that demands for appropriation of the necessary amounts for expenditure, when placed before Legislature, should include suitable provision for anticipated liabilities.

It was observed that during 2015-16 DPPG³ had incurred ₹ 309 crore as interest payment to provident fund deposits of employees of non-government educational institutions, local bodies etc pertaining to the period 2008-15. As payment of PF interest was committed expenditure, which could have been reasonably anticipated for making budget provision in the respective financial year, such non-estimation of regular and recurring liabilities was indicative of defective budgeting in violation of the WBFR.

Further, from the budget documents 2015-16, it was observed that there was no disclosure specifying the fact that budget provisions were to be utilized for meeting liabilities of earlier years, instead of meeting the current year’s liabilities resulting in by-passing of legislative control over expenditure.

2.3.14 Drawal of capital outlay by transfer to the deposit accounts

West Bengal Treasury Rules prohibit drawal of funds unless required for immediate disbursement and utilization thereof for purposes other than those laid down in the Appropriation Act. During 2015-16, State Government drew ₹ 3168 crore through different DDOs from the Consolidated Fund under capital outlay heads by contra credit to deposit heads of accounts⁴.

Test Check of records of Health & Family Welfare Department showed that during 2015-16 ₹ 1361 crore had been drawn and transfer-credited to the deposit account of West Bengal Medical Services Corporation Limited for implementation of different schemes, of which the agency could utilize only ₹ 624 crore, leaving an unspent balance of ₹ 737 crore as of June 2016.

³ Director of Pension, Provident Fund and Group Insurance, West Bengal

⁴ PD Account: ₹ 890 crore; Local Fund Account: ₹ 462 crore and other Deposit Account: ₹ 1816 crore

Similarly, Urban Development department transfer-credited ₹ 65 crore to the deposit account of West Bengal Housing Infrastructure Development Limited for construction of State Convention Center which remained unspent upto June 2016.

Thus, ₹ 689 crore, though booked as expenditure under the Consolidated Fund, did not represent actual expenditure, thereby inflating expenditure on capital outlay to the same extent. Moreover, the action of executives in transferring funds to the deposit accounts without keeping any watch over their proper utilization and leading to idling of funds was not only irregular but also jeopardized the system of legislative control over funds.

2.4 Budget Management in selected Grants

In the light of provisions contained in West Bengal Financial Rules (WBFR) and West Bengal Budget Manual (WBBM), the system of preparation of budget as well as expenditure control mechanisms of three departments namely, Health and Family Welfare (Grant No. 24), Minority Affairs and Madrasah Education (Grant No. 38) and Transport (Grant No. 53) during 2013-14 to 2015-16, were reviewed in audit. Various deficiencies in budget preparation process, control over expenditure as well as lack of prudence in financial management and implementation of schemes within these grants, as discussed in the succeeding paragraphs, were observed.

2.4.1 Health and Family Welfare Grant

This grant is administered by Health and Family Welfare Department (H&FWD).

2.4.1.1 Budget preparation

As per provisions contained in WBFR and WBBM, Revised Estimates (RE) for the current year and Budget Estimates (BE) for the following year after due approval of the Departmental Secretary has to be sent to Finance Department (FD) by 31 October of the current year for incorporation in Budget documents.

Scrutiny of budget documents prepared during 2013-16 showed that in deviation of the above, provisions for BE/ RE for non-plan components had been proposed for inclusion in the budget documents after delays ranging between 43 days and 103 days. H&FWD stated (July 2016) that approval of re-appropriation orders by Finance Department by the end of December and submission of budgetary documents of health related units in the middle of January caused the delay.

2.4.1.2 Budget and Expenditure

Total budget allocation for H&FWD for the year 2015-16 was ₹ 7006 crore. Details of budgetary provisions, actual expenditure and savings/ excesses in this grant during the period 2013-14 to 2015-16 are as follows:

Table 2.5: Budget vis-à-vis expenditure

(₹ in crore)

Section	2013-14			2014-15			2015-16		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	4388.21	4159.53	(-) 228.68 (5%)	5120.86	5193.22	(+) 72.36 (1%)	5165.18	5896.35	(+) 731.17 (14%)
Capital	1756.06	571.61	(-) 1184.45 (67%)	1352.13	1066.14	(-) 285.99 (21%)	1840.56	1834.82	(-) 5.74 (0.3%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)

Source: Appropriation Accounts

Revenue section of the grant registered an excess of 14 per cent during 2015-16 from the saving of five per cent during 2013-14 mainly due to excess expenditure of ₹ 534 crore in special programme under NRHM (2210-03-789-SP009 and SP015). However, saving in capital section of the grant was drastically reduced to almost nil from 67 per cent during the aforesaid period.

2.4.1.3 Expenditure incurred without Budget Provision

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/ service where there is no budget provision.

Scrutiny showed that during 2013-16, an expenditure amounting to ₹ 132 crore was incurred under 14 sub-heads (*Appendix 2.13*) where there were no budget provisions.

2.4.1.4 Unjustified Supplementary Provision

During 2013-14, Supplementary Provision amounting to ₹ 835 crore against sub-head '4210-03-105-SP016' for the purpose of Machinery & Equipment and Land & Building for setting up of New Medical Colleges proved to be unjustified as actual expenditure (₹ 27 crore) reached only 90 per cent of the original budget provision.

It was further observed that no proposal for supplementary/additional budgetary provisions was sent to the Finance Department during 2013-14 while framing the revised estimate under the above head of account.

2.4.1.5 Lapse of Budgetary Provisions

- **Backward Region Grant Fund**

As per instruction of FD, GoWB (April 2012), release of subsequent instalment under Backward Region Grant Fund (BRGF) was reliant on receipt of UC of the previously released fund.

For the purpose of augmentation of health infrastructure under BRGF, the implementing agency was provided funds as per physical progress of works and the works were not affected by shortage of funds. The Administrative Department, till February 2015, could utilize only ₹ 696 crore out of ₹ 709 crore. Thus, GoI, in keeping with progress of utilization, did not release ₹ 263 crore (47 per cent of the BP) during 2014-15.

2.4.2 Minority Affairs and Madrasah Education Grant

This grant is administered by Minority Affairs and Madrasah Education Department (MAMED).

2.4.2.1 Budget and Expenditure

Total budget allocation for MAMED for the year 2015-16 was ₹ 2957 crore. Details of budgetary provisions, actual expenditure and savings in this grant during the period 2013-14 to 2015-16 are as follows:

Table 2.6 : Budget vis-à-vis expenditure

Section	2013-14			2014-15			2015-16		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	1639.86	1623.25	(-) 16.61 (1%)	1484.28	1310.90	(-) 173.38 (12%)	1529.52	1373.18	(-) 156.34 (10%)
Capital	438.00	125.14	(-) 312.86 (71%)	865.00	662.76	(-) 202.24 (23%)	1427.50	442.09	(-) 985.41 (69%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)
Source: Appropriation Accounts

Savings in Revenue section of the grant increased to 10 per cent in 2015-16 from one per cent in 2013-14. Under capital section of the grant, unutilized provisions/savings increased to 69 per cent during 2015-16 from 23 per cent during the year 2014-15.

2.4.2.2 Expenditure incurred without Budget Provision

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/ service where there is no budget provision.

Scrutiny showed that during 2014-16, expenditure amounting to ₹ 43 crore were incurred under three sub-heads (*Appendix 2.13*), where there were no budget provisions.

2.4.2.3 Saving of entire provision

During 2013-16, budget provision aggregating ₹ 1097 crore authorised by the Legislature through Appropriation Acts could not be spent by the department and the entire provision thus remained unutilised (*Appendix 2.14*).

Savings of the entire provision is indicative of the fact that the budget provisions were not prepared after adequate scrutiny of the projects/ schemes.

2.4.2.4 Lapse of budgetary provisions

- **Rural Infrastructure Development Fund (RIDF)**

NABARD approved and financed RIDF loan assistance at a lower rate of interests⁵, enabling MAMED to complete ongoing rural infrastructure projects. Department failed to avail of loan assistance during 2013-15, as can be seen from the following:

Twenty six numbers of projects under RIDF-XIX were approved by NABARD at the fag-end of the financial year 2013-14. MAMED,

⁵ With effect from 1 April 2012, interest rates on RIDF loans have been linked to the Bank Rate prevailing at the time of disbursement. As of now, lending rate (irrespective of tranche) is Bank Rate minus 1.5 percentage points (as on the date of disbursement).

administratively approved the projects in April 2014, thereby leaving no scope to avail of the provision (₹ 229 crore).

The department stated (May 2016) that (i) lengthy implementation process, (ii) shortage of technical personnel, (iii) legal problems and (iv) land problems contributed to failure in availing of RIDF loans.

2.4.3 Transport Grant

This grant is administered by Transport Department.

2.4.3.1 Budget Preparation

Scrutiny of records showed that no input had been obtained from the Unit Offices to assess the actual requirements for preparation of BE under both Plan & Non-Plan Heads. The Department prepared BEs on the basis of gross approximation, by adding a percentage on the budget of previous financial year. Thus the Budget had not been prepared on the basis of actual requirement of the unit offices, as per procedures laid down in the WBBM.

2.4.3.2 Non-adherence to utilization provisions

WBBM specifically stipulates that unspent balances should be surrendered to the administrative departments by 14th February for onward transmission to Finance department by 21st February each year.

Audit observed that in spite of savings of ₹ 178 crore, ₹ 112 crore and ₹ 72 crore during 2013-14, 2014-15 and 2015-16 respectively, under Capital Heads, no portion of the savings had been surrendered during 2014-15 to 2015-16, defeating the provision laid down in WBBM, as depicted in the Table below:

Table 2.7 : Budget vis-à-vis Expenditure (₹ in crore)

Section	2013-14			2014-15			2015-16		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	936.39	964.61	(+) 28.22	831.90	878.56	(+) 46.66	914.17	911.32	(-) 2.85
Capital	341.01	163.06	(-) 177.95	303.12	190.64	(-) 112.48	425.22	353.09	(-) 72.13

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)
Source: Appropriation Accounts

2.4.3.3 Excess expenditure over provisions requiring regularization

Scrutiny showed that the excess expenditure amounting to ₹ 123 crore from 2013-14 to 2015-16 under different heads (*Appendix 2.15*) had not been regularized (August 2016) by the Department, thereby breaching legislative control over appropriations.

2.4.3.4 Expenditure without Provision

An expenditure of ₹ 241 crore was incurred during the period from 2013-14 to 2015-16 without any provisions in the original estimates or in the supplementary demands, as shown in *Appendix 2.13*.

2.5 Passing of contingency bills without sub-vouchers

In order to reap the benefits of the IFMS⁶ State Government switched over from the LOC system to Treasury allotment system for transactions related to execution of works and forest expenditure. Consequently, a new one page treasury bill form namely TR-70 was introduced to obviate submission of sub-vouchers and RA bills for regulating expenditure related to works and forest including works contingency forming part of works estimates like watch and ward staff, contractual and casual staff, survey and material testing cost, inauguration expenses, tender advertisement cost, works related stationery expenses etc. Thus, the payments for normal office contingency were to be made by drawing contingency bills through treasury bill form TR-26, duly enclosing sub-vouchers as per provision of Treasury rules.

However, it was observed that 46 works divisions drew 480 bills involving ₹ 11 crore pertaining to regular office contingency expenditure like purchase of office furniture, stationeries, LED TVs, annual maintenance contracts for various office equipment etc. through TR-70 without enclosing any sub vouchers. Thus, these divisions utilised the Government directives for their convenience thereby diluting the provisions of Treasury Rules regarding submission of detailed vouchers and weakening the control/pre-check system at treasury level. Moreover, such drawal of funds left scope for misutilisation, diversion and inadmissible payments leading to quality of expenditure being compromised.

2.6 Conclusion and Recommendation

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

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

Excess expenditure for the years 2006-07 to 2015-16 amounting to ₹ 34637 crore needs regularisation.

During 2015-16, expenditure of ₹ 5503 crore was incurred in 153 cases without any provision in the original estimates/ supplementary demands and without any re-appropriation orders to this effect. Besides, anticipated savings were either not surrendered or surrendered on the last day of the year leaving no scope for utilising these funds for other development purposes.

Recommendation:

The Government may consider taking steps to get the excess expenditure over budgetary allocations for the years 2006 to 2016 regularised by due process.

⁶ *Integrated Financial Management System*

CHAPTER 3

Financial Reporting

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

3.1 Delay in furnishing Utilization Certificates

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

Table 3.1: Age-wise arrears of Utilization Certificates (₹ in crore)

	Grants pertaining to the year	Number of UCs awaited	Amount involved
1	Up to 2013-14	188541	53088
2	2014-15	4657	4891
3	2015-16 ¹	18719	27233
	Total	211917	85212

Source: Finance Accounts

Out of 211917 UCs involving ₹ 85212 crore mentioned above, 188541 UCs against grants of ₹ 53088 crore remained outstanding for more than two years as of March 2016.

Such huge pendency in submission of UCs indicates lack of monitoring of utilization of grants released to the grantees by the departments, running the risk of misutilization of the grants.

Utilization Certificates under West Bengal Panchayat Act

Rules framed under the West Bengal Panchayat Act, 1973 stipulate that UCs should be furnished by the grantee to the authority sanctioning the funds within six months from the date of receipt of grant or before applying for further grant for the same purpose, whichever is earlier. Test check by Audit showed that 14 Panchayati Raj Institutions² (PRIs) sub-allotted grants amounting to ₹ 269 crore during 2010-15 to their lower tiers, GPs, SSK, BMOH and other Government departments. Against the same, the grantees failed to submit UCs amounting to ₹ 55 crore (20 per cent) as of March 2016, as detailed in **Appendix 3.1**. In the absence of the UCs, proper utilization of the grants could not be verified.

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

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service)

¹Only the cases where due dates for submission of UCs have been over

²10 Zilla Parishads (ZPs) and four Panchayat Samitis (PSS)

Act, 1971, the Government/Heads of Departments are required to furnish to Audit every year detailed information on the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. The audit of these institutions is conducted by the Examiner of Local Accounts (ELA), West Bengal under the Principal Accountant General (General and Social Sector Audit), West Bengal, who has been appointed as the statutory Auditor of Local Bodies.

As of September 2016, 650 annual accounts of 148 autonomous bodies/authorities due up to 2015-16, had not been received by the ELA, West Bengal. The details of these accounts are given in *Appendix 3.2* and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of Annual Accounts due from Autonomous Bodies/Authorities

Delay in Number of Years	No. of the Bodies/ Authorities
0 to 1	25
Above 1 to 3	47
Above 3 to 5	22
Above 5 to 7	22
Above 7 to 9	31
Above 9	01
Total	148

Source: Records of the Institutions

Due to delay in preparation of accounts, utilization of funds for the intended purposes could not be verified. As these institutions were mostly run on Government grants, it was the responsibility of the Government to ensure that these bodies prepare accounts on time. The deficiency has been regularly pointed out in the Audit Reports of the preceding years.

Audit scrutiny of the accounts of 26 local bodies (excluding PRIs) conducted during 2015-16 showed that grants aggregating ₹ 133 crore, meant for development and miscellaneous purposes, were lying unspent as of March 2015 (*i.e.*, month up to which accounts have been prepared) with 21 ULBs, two Universities, one Local Library Authority, one Fish Farmers' Development Agency and one Board of Wakfs as detailed in *Appendix 3.3*. The concerned bodies did not furnish any satisfactory reason for non-utilization and non-refund of unspent amounts of Government grants.

It was observed that out of total available grants of ₹ 6979 crore for the year 2014-15, ₹ 1554 crore (22 *per cent*) remained unutilized with 14 Zilla Parishads, one Mahakuma Parishad and 67 Panchayat Samitis as of March 2015 (*vide Appendix 3.4*).

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

Several autonomous bodies have been set up by the State Government in various fields namely, area development, animal resources, human rights, legal services, housing, etc. A large number of these bodies are audited by the C&AG under Sections 19 and 20 (1) of the C&AG's DPC Act 1971, with regard to verification of their transactions, operational activities and accounts, conducting regulatory

compliance audit of all transactions, review of internal management and financial control, review of systems and procedures, etc. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature in respect of 32 bodies, on which SARs are to be placed before the Legislature, are indicated in **Appendix 3.5**. Delays in submission of accounts to Audit and placement of Separate Audit Reports in the Legislature after entrustment of audit to the C&AG by the Autonomous Bodies are summarised in **Table 3.3**.

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

Delays in submission of Accounts (in months)	Number of Autonomous Bodies	Delays in submission of SARs in Legislature (in years)	Number of Autonomous Bodies
0 – 1	12	0 - 1	5
1 – 6	-	1 - 2	1
6 – 12	-	2 - 3	5
12 – 18	11	3 - 4	1
18 – 24	-	4 - 5	5
24 & above	20	5 & above	6
Total	43		23

Source: Records of the autonomous bodies

Out of 50 autonomous bodies, only two (West Bengal Commission for Backward Classes and Digha Shankarpur Development Authority), (**Appendices 3.5 and 3.6**) had submitted accounts for the year 2015-16, while only 12 have submitted accounts up to 2014-15. Moreover, eight District Legal Services Authorities have not submitted accounts since inception in 1998-99. The State Government did not lay the Reports in respect of 23 Bodies/ Authorities before the State Legislature, as detailed in **Appendix 3.5**.

3.4 Departmental Commercial Undertakings

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

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

As of June 2016, out of 15 such undertakings five³ had not prepared their accounts since their inception between 1951 and 1983, four⁴ had finalized their accounts up to 2014-15 while accounts of the remaining six units were in arrears ranging from three to twenty three years. Failure of the Heads of Departments and the managements of undertakings in timely preparation of *pro forma* accounts had been repeatedly commented upon in the previous Audit Reports of the State. Principal Accountant General had also been periodically reminding the Principal Secretary (Finance) and the Secretaries of the concerned departments in this matter.

The department-wise position of arrears in preparation of *pro forma* accounts and investment made by the Government therein are given in **Appendix 3.7**. As per the latest accounts received from 14 undertakings, ₹ 3027 crore was invested by the State Government in these units. Eleven undertakings had incurred continuous losses aggregating to ₹ 2453 crore, while the remaining three, viz. Central Engineering Organisation, Howrah, Kanchrapara Area Development Authority and Public Distribution System of Food Grains⁵ reflected accumulated profit of ₹ 841 crore.

3.5 Non-reconciliation of departmental figures

3.5.1 Un-reconciled receipts / expenditure

To enable Controlling Officers (COs) of departments to exercise effective control over expenditure, to keep it within budget grants and to ensure accuracy of their accounts, Financial Rules (Rule 385 of WBFR) stipulate that expenditure recorded in their books be reconciled every month during the financial year with the books of the Accountant General (A&E). The Public Accounts Committee also recommended (December 2011) that both the Administrative Departments and Finance Department should follow the stipulations of the WBFR.

However, the issue continues to be a matter of concern as out of 67 departments, 15 departments (22.39 *per cent*) did not reconcile their figures for the year 2015-16, whereas eight departments (11.94 *per cent*) partly reconciled their figures. As a result, ₹ 138038 crore (87.94 *per cent* of total receipts) and ₹ 81580 crore (53.57 *per cent* of total expenditure) only were reconciled by the Departments.

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

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

Administrative departments issue sanction orders with the concurrence of Finance Department, authorising different DDOs to draw advances on Abstract Contingent (AC) bills. In terms of WBTR 2005, these AC bills are required to be adjusted within one month from the date of completion of the purpose for which the same were drawn and, in no case, beyond 60 days from the date of drawal of the

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

⁴ Greater Kolkata Milk Supply Scheme, Burdwan Milk Supply Scheme, Durgapur Milk Supply Scheme and Krishnanagar Milk Supply Scheme

⁵ Subsidy received from Government was shown as profit in its account

respective AC bill, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Further, every drawing officer has to certify in each Abstract Contingent Bill that detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective Controlling Officers for countersignature and transmission to the Accountant General (A&E).

However, in contravention of the said provisions of WBTR, ₹ 3075 crore⁶ drawn through 11950 AC bills up to 2015-16 remained unadjusted as of March 2016. The issue was regularly mentioned in the previous Audit Reports as well as in the Inspection Reports issued to the heads of the offices. In spite of this, the outstanding amount increased to ₹ 3075 crore as of March 2016 from ₹ 1587 crore at the end of 2014-15.

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

Table 3.4: Position of drawal and adjustment of AC bills (₹ in crore)

Year	Opening balance		AC Bills drawn		DC Bills received		Outstanding AC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
2011-12	11314	815	3928	403	3373	169	11869	1049
2012-13	11869	1049	3481	306	4488	555	10862	800
2013-14	10862	800	4163	484	5125	374	9900	910
2014-15	9900	910	4408	1102	3181	425	11127	1587
2015-16	11127	1587	5122	2047	4299	559	11950	3075

Source: Finance Accounts

Against 11127 bills outstanding as on 31 March 2015, only 1977 DC (Detailed Contingent) bills (18 per cent) were submitted during 2015-16. Out of 11950 outstanding bills, 9150 bills involving ₹ 1265 crore were outstanding for more than one year. Non-adjustment of AC bills for years together indicates dilution of the basic tenets of financial and accounting controls. Moreover, such long pendency of DC bills is fraught with the risk of misuse / misappropriation of Government funds.

Audit reviewed the procedure of adjustment of AC bills of two departments viz. Disaster Management and Home covering a period 2011-16 and observed the following irregularities in drawal of AC bills as well as in submission of DC bills.

Delay in adjustment of AC bills was a persistent as well as pervasive phenomenon as shown in **Appendix 3.8**. It was observed (31 July 2016) that in Home Department, out of 222 AC bills involving ₹ 189 crore drawn by four test checked DDOs, ₹ 60.01 crore pertaining to 78 AC bills had remained unadjusted. Further, 19 AC bills involving ₹ 34.61 crore drawn prior to 2011-12 by two DDOs⁷ of this Department were yet to be adjusted. Similarly, out of 24 AC bills involving ₹ 93 crore by two test checked DDOs of Disaster Management Department, ₹ 8.56 crore pertaining to 12 AC bills remained pending. The Department stated that non-receipt of detailed vouchers and unspent balance of AC bills were the reasons behind the pendency of AC bills.

⁶ Pendency upto 2013-14: ₹ 554 crore; 2014-15: ₹ 711 crore; 2015-16: ₹ 1810 crore

⁷ Administrative Officer, Kolkata Police: 9 (2005-06: 1, 2007-08: 3, 2008-09: 4 and 2010-11: 1) of ₹ 24.78 crore and Joint Director (Accounts): 10 (2009-10: 2 and 2010-11: 8) of ₹ 9.83 crore

West Bengal Treasury Rules, 2005 provide that no money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget grants. However, contravening the provisions of WBTR, two departments had withdrawn ₹ 6.57 crore (Home - ₹ 6.08 crore and Disaster Management - ₹ 0.49 crore) at the end of the financial year during 2013-16.

Further scrutiny of above balances showed the following:

- For procurement of arms, ₹ 1.25 crore was drawn in advance (in three AC bills) by Kolkata Police during the last weeks of March 2014-15 and 2015-16 in anticipation that procurement would be completed before the validity period of cheques. Against those bills, two cheques involving ₹ 1.15 crore were cancelled (July 2016) due to annulment of supply orders and remaining one (₹ 0.10 crore) had lapsed (June 2014) due to non-receipt of materials. Ultimately, all AC bills remained unadjusted till August 2016.
- For supply, installation, commissioning and maintenance of 100 CCTV Cameras, ₹ 2.55 crore was drawn (31 March 2016) in advance by the Deputy Commissioner of Police, Traffic (Home Department). On the same day, work order was issued to a private party.⁸ Subsequently, payment was made to the company (27 June 2016) to avoid lapse of the cheque on receipt of bank guarantee (23 June 2016) as requested (20 June 2016) to the company, though in the tender document, there was no provision for advance payment.
- ₹ 0.50 crore was drawn in advance (March 2014) by the Directorate of Security (Home Department) and paid to M/s Hindustan Motors before supply of vehicles. The Company failed to supply the vehicles valued at ₹ 0.11 crore as it was referred to BIFR⁹, but did not refund the amount. As such, the bill remained unadjusted till August 2016.
- ₹ 0.49¹⁰ crore was drawn in advance (in January 2014 and March 2016) by the Directorate of Disaster Management Department for payment to beneficiaries. Till July 2016, the entire fund has been lying idle in the bank account (four to 33 months).
- Two DDOs¹¹ under Home Department refunded the entire balance of five AC bills (₹ 0.04 crore), after holding the balance for 45 to 804 days, in violation of the provisions of WBTR.
- In connection with Panchayat Elections 2013 and Assembly Election 2016, two AC bills (₹ 2.00 crore in July 2013 and ₹ 5.76 crore in March 2016) were drawn in advance for hiring State Transport Corporation buses. Both the AC bills were adjusted merely by enclosing money receipts of WBTIDCL,¹² instead of detailed vouchers as per norms.

3.5.3 Personal Deposit Accounts

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

⁸ M/s Panorama Electronics Pvt. Ltd.

⁹ Board for Industrial & Financial Reconstruction

¹⁰ ₹ 0.04 crore (two bills) during 2013-14 and ₹ 0.45 crore (two bills) during 2014-15

¹¹ DG&IG, WBP Directorate (₹ 1.74 lakh) and AO, Kolkata Police (₹ 2 lakh)

¹² West Bengal Transport Infrastructure Development Corporation Limited

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

In contravention of the second condition of the rule mentioned above, 27 PD accounts having aggregate balance of ₹ 357 crore, though remaining in operative for more than two years, were yet to be closed at the end of 2015-16.

In West Bengal, the closing balance under 8443-106-PD Accounts at the end of 2015-16 stood at ₹ 4769 crore with an increase of ₹ 1048 crore (28 per cent) over that of previous year. The balances as well as receipts and disbursements for the last three years are shown below:

Table 3.5: Amounts received and disbursed in PD accounts during the last three years

	Opening balance	Receipt	Disbursement	Closing balance
₹ in crore				
2013-14	3070	2661	2296	3435
2014-15	3435	2876	2590	3721
2015-16	3721	4660	3612	4769

Source: Finance Accounts

There were 150 PD accounts in operation in the State as of March 2016. During the year, two PD accounts were opened and two were closed. Amounts transferred to PD Accounts (PDA) by debit to Consolidated Fund during the last five years steadily increased and total transfer during 2015-16 stood at ₹ 1717 crore against ₹ 553 crore during 2011-12. Out of the amounts transferred in 2015-16, ₹ 333 crore (19 per cent) was transferred during March 2016, indicating rush of transfer of funds to that account at the fag-end of the year. This may be viewed in the light of the fact that these amounts have been booked as final expenditure under different service heads and hence, expenditures subsequently incurred from the PD accounts, would not be subject to the usual Treasury checks leaving scope for misuse.

Test-check of PD Accounts maintained by 13 DDOs¹³ showed an aggregate balance of ₹ 808 crore as of March 2016. Following deficiencies were observed on scrutiny of this balance.

- **Discrepancies between treasury pass books and PL cash books**

There were discrepancies in PDA Cash Books and corresponding Treasury Pass Books of eight DDOs due to non-reconciliation as required under WBTR. It was observed that PDA cash book balances were understated by ₹ 28.44 crore in respect

¹³DMs of South 24 Pgs: ₹131.71 cr., North 24 Pgs: ₹91.09 cr., Malda: ₹36.56 cr., Hooghly: ₹47.21 cr., Murshidabad: ₹144.21 cr., Nadia: ₹29.61 cr., Jalpaiguri: ₹52.38 cr., Dakshin Dinajpur: ₹58.83 cr., Birbhum: ₹54.81 cr., Darjeeling: ₹52.59 cr., Coochbehar: ₹49.48 cr., Burdwan: ₹59.79 cr. and Joint Director Accounts, WB Police Directorate: ₹0.12 cr.

of five DDOs and overstated by ₹ 5.45 crore in respect three DDOs as detailed in **Appendix 3.9**.

- **Unauthorized transfer to PLA**
 - Flouting the instruction of the MoRD¹⁴, GoI (December 2014), DM, Birbhum transferred the unspent MGNREGA¹⁵ fund (₹ 3.67 crore as on 31 March 2015) to PLA, instead of the mandated SEGF¹⁶ account. As of March 2016, a balance of ₹ 2.30 crore remained in PLA. Transferring unspent central fund to PLA and incurring expenditure therefrom compromised the financial norms.
 - To prevent the lapse of allotment, contravening the proviso under WBTR and WBFR, unspent contingency fund for *Kanyashree Prakalpa* (₹ 0.90 crore) and *Compensation scheme for affected persons of Saradha Scam- 2013* (₹ 0.11 crore) were transferred to PLA by two DDOs¹⁷ and four DDOs¹⁸, respectively, at the end of 2015-16.
- **Unauthorized retention of fund**
 - In violation of the BEUP¹⁹ guidelines, five DDOs retained (as of March 2016) un-recommended funds of ₹ 21.10 crore in their respective PLAs in spite of dissolution of the Assembly (details in **Appendix 3.10**).
 - Four DDOs²⁰ held a balance of ₹ 5.64 crore, requiring surrender of fund in view of Finance Department's order (July 2015) to execute the scheme 'Distribution of bicycles amongst the girl students of recognized and aided Madrasah with effect from August 2015' through WBSCTD&FC²¹ instead of MAMED.
 - Three DDOs²² had unauthorizedly held ₹ 1.57 crore, received (between February and August 2014) twice in connection with construction of boundary walls for graveyard.
- **Parking of fund in PLAs**
 - District Land and Land Reform Officers of five districts failed to utilize ₹ 9.26 crore (received between January 2007 and April 2013) under COBBP²³ scheme and parked the fund in DMs' PLAs due to various reasons as detailed in **Appendix 3.11**.
 - BADP funds aggregating ₹ 3.54 crore, earmarked for skill development and capacity building in the border blocks were lying unutilized and

¹⁴ Ministry of Rural Development

¹⁵ Mahatma Gandhi National Rural Employment Guarantee Act

¹⁶ State Employment Guarantee Fund

¹⁷ DMs of Jalpaiguri: (₹74 lakh), Coochbehar: (₹16 lakh)

¹⁸ DMs of Birbhum: (₹4.86 lakh), Coochbehar: (₹3.50 lakh), Jalpaiguri: (₹1.79 lakh), North 24 Parganas: (₹1.26 lakh)

¹⁹ Bidhayak Elaka Unnayan Prakalpa

²⁰ DMs of South 24 Parganas: ₹ 1.94 cr.; Burdwan: ₹ 0.44 cr.; Murshidabad: ₹ 2.95 cr.; Darjeeling: ₹ 0.31 cr.

²¹ West Bengal Scheduled Caste and Schedule Tribe Development and Finance Corporation

²² DMs of Burdwan : ₹ 0.45 cr.; Malda : ₹ 0.58 cr.; Murshidabad: ₹ 0.54 cr.

²³ Chash-o-Basobasher Bhumi-dan Prakalpo; this scheme since renamed as NGNB (Nija Griha Nija Bhumi) w.e.f. October 2011.

parked in PLAs of three DDOs²⁴ since March 2014 ignoring the direction of the GoI.

In reply, DMs of North 24 Parganas and Malda stated that no agency, duly entrusted by the Home Department, had turned up for the training programme, while DM, Murshidabad stated that training completion certificate was wanting from the Technical Education and Training Department.

- DM, Darjeeling, due to non-availability of land in three blocks for construction of 11 Anganwadi centres, had an unspent balance of ₹ 0.55 crore in his PLA since September 2013.

Retention of funds in PDAs not only led to expenditure booked under the service heads being inflated without actual outgo, but also resulted in dilution of treasury control over actual expenditure.

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

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

During 2015-16, ₹ 9486 crore under 80 Major Heads of Account (representing functions of the Government) was classified under the Minor Head “800-Other Expenditure” in the accounts and this amount constituted 7.23 per cent of the total expenditure of ₹ 131247 crore recorded under the respective Major Heads. Expenditure on major schemes such as procurement and distribution of Bi-cycles to Scheduled Castes/Scheduled Tribes/Other Backward Classes/Minority and General Category Students, Assistance to Farmers in case of Natural Calamities, National Health Mission including NRHM (Central Share) and Special assistance to WBSEDCL for energizing power driven pump sets installed for agricultural purpose, etc. were booked under “800-Other Expenditure”. Similarly, ₹ 18563 crore under 54 Major Heads of Account, constituting 16.92 per cent of total recorded receipts of ₹ 109732 crore under the respective Major Heads, was classified under “800-Other Receipts” in the accounts. Receipts under major schemes such as MGNREGA, IAY, PMGSY, MDM and Provident Fund for Employees of non-Govt. grants-in-aid to (sponsored) Secondary Schools, etc. booked under “800-Other Receipts” were not depicted distinctly.

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

3.5.5 Analysis of balances of Suspense and Remittance

Accounts of the Government are kept on cash basis. Certain transactions of receipts and payments, which cannot immediately be taken to a final head of receipt or expenditure owing to the lack of information as to their nature or any other reasons, may be held temporarily under Suspense heads. Suspense heads are intermediary/ adjusting in nature and accumulation of balances under the heads

²⁴DMs of Murshidabad: ₹1.52 cr., North 24 Parganas: ₹1.24 cr., Malda: ₹0.78 cr.

distorts financial reporting. Clearance of Suspense and Remittance balance depends on the details furnished by the Government Departments/ Works and Forest Divisions/ Central Ministries/PAOs/RBI, etc.

In West Bengal, net Debit balances under 8658-Suspense Accounts increased to ₹ 615 crore in 2015-16 from ₹ 404 crore in 2014-15. However, under 8782-Cash Remittances and Adjustments, etc., there was a decrease in credit balance from ₹ 1294 crore during the previous year to debit balance of ₹ 469 crore in the current year.

Further, significant balances under Suspense and Remittance heads as of March 2016, which may impact the cash balances, are shown in the **Table 3.6** below:

Table 3.6: Suspense and Remittance Balances that impact the cash balance

A Suspense Balance

(₹ in crore)

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2016		Impact of outstanding on cash balance
		Dr.	Cr.	
	8658 - Suspense Account -			
1	101-PAO Suspense Ministry of Transport and Highways	127.38	8.14	Cash balance will increase on settlement
	101-PAO Suspense Ministry of External Affairs	3.78	0.41	
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	22.63	1.84	
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.17	-	
	101- PAO Suspense Other Central Ministry	1.38	(-) 8.69	
2	102-Suspense Account (Civil) Account with Defence	205.18	198.20	
	102-Suspense Account (Civil) Eastern Railway	4.14	4.15	
	102-Suspense Account (Civil) Other Railway Accounts	2.16	1.74	
3	123-A.I.S. Officer Group Insurance Scheme	3.44	2.71	
4	102-Suspense Account (Civil) Account with Railway SER	15.79	16.95	
	102-Suspense Account (Civil) Uncredited amount under e-Payment	262.39	277.96	
5	109-Reserve Bank Suspense-Headquarters	(-) 3.07	(-) 2.84	
6	129-Material purchase settlement Suspense Account	0.02	67.46	

B Remittance Balances

(₹ in crore)

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2016		Impact of outstanding on cash balance
		Dr.	Cr.	
	8782 - Cash Remittances and adjustments between officers rendering account to the same Accounts Officer			
1	102-PW Remittances I-Remittances into Treasuries	14156.28	14145.20	Cash balance will increase on clearance
2	103-Forest Remittances I-Remittances into Treasuries	2158.31	1810.44	
3	102-PW Remittances II- PW Cheques	52205.99	52321.26	Cash balance will decrease on clearance
4	103-Forest Remittances II- Forest Cheques	3969.19	4291.85	

Source: Finance Accounts

The Suspense minor head “Reserve Bank Suspense, Central Accounts Office (8658-00-110-CAORB Suspense)” is operated in the books of the State Government regarding transactions in respect of Grants, Loans and Advances from Central Government as well as other transactions accounted through RBI, Central Accounts Section, Nagpur (RBI). Under this Suspense Head, the debit balance stood at ₹ 556 crore and the credit balance at ₹ 63 crore, and the net balance was ₹ 493 crore (Debit) as on 31 March 2016.

3.6 Conclusion

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

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

Kolkata
The 23 JAN 2017


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

Countersigned

New Delhi
The 25 JAN 2017


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

APPENDIX 1.1

(Refer State Profile, Page 1)

A brief profile of West Bengal

A. General Data

Sl. 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 Sq. Km.)	903 person per Sq. km.
	b. Density [@] of Population (as per 2011 Census) (All India Density = 382 persons Sq. Km.)	1028 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 = 39 per 1000 live births)	28
7.	Life Expectancy at birth* (All India Average = 67.5 years)	69.70 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) 2015-16 at current price**	1039923 crore
10.	Per capita GSDP CAGR (2006-07 to 2015-16)	West Bengal General Category States
		15.50 per cent 14.27 per cent
11.	GSDP CAGR (2006-07 to 2015-16)	West Bengal General Category States
		16.57 per cent 15.75 per cent
12.	Population Growth (2006-07 to 2015-16)	West Bengal General Category States
		8.66 per cent 12.24 per cent

B. Financial Data

Particulars		2006-07 to 2014-15		2014-15 to 2015-16	
Compound Annual Growth Rate		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	14.74	16.31	15.00	26.84
b.	of Own Tax Revenue	15.08	16.40	13.28	7.81
c.	of Non Tax Revenue	10.20	3.36	6.00	14.44
d.	of Total Expenditure	16.71	14.92	16.42	15.85
e.	of Capital Expenditure	13.21	21.96	25.80	25.72
f.	of Revenue Expenditure on Education	17.08	16.07	12.17	1.51
g.	of Revenue Expenditure on Health	18.70	16.08	13.44	13.37
h.	of Salary and Wages	15.49	13.98	9.95	3.06
i.	of Pension	18.59	16.59	11.79	6.04

[@]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)

[§]SRS Bulletin of September 2014, Volume 50, No.1, July 2016

^{*}Economic Survey 2015-16, Table 98, Page A 162-163

[^]Planning Commission data (December 2014)

^{**}Economic Review 2015-16, Govt. of West Bengal

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. Section: 1 Summary of Loans and Advances: Loanee group-wise Section:2 Summary of Loans and Advances: Sector-wise Section:3 Summary of 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
	Section-1 : Details of Investments upto 2015-16
	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 2)

Methodology adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the Thirteenth/Fourteenth 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 14th FC 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 whether the mobilisation of resources and 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 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,
Page 2)Part A : Abstract of Receipts and
Disbursements for the year
2015-2016

Receipt				Disbursements					
2014-15			2015-16	2014-2015			2015-2016		
(₹ i n c r o r e)									
							Non-Plan	Plan	Total
Section A : Revenue									
86514.21		Revenue Receipts	109732.21	103651.61	I	Revenue Expenditure	80465.75	38361.51	118827.26
				42712.32		General Services	45518.20	171.11	45689.31
39411.98		Tax revenue	42492.08	40155.67		Social Services	27880.22	19508.77	47388.99
				20607.34		Education, Sports, Arts and Culture	15522.10	5396.94	20919.04
1626.66		Non-tax revenue	1861.79			Health and Family Welfare	3591.46	2428.41	6019.87
				5309.96		Water Supply, Sanitation, Housing and Urban Development	3042.37	3805.16	6847.53
24594.93		State's share of Union taxes and duties	37163.93			Information and Broadcasting	89.32	23.16	112.48
				80.48		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	188.88	1762.06	1950.94
3271.07		Non- Plan grants	11753.18			Labour and Labour Welfare	84.04	20.66	104.70
				7062.76		Social Welfare and Nutrition	5112.15	5803.49	10915.64
17250.24		Grants for State Plan Scheme	14996.68			Others	249.90	268.89	518.79
				389.00		Economic Services	6417.41	18555.64	24973.05
359.33		Grants for Central and Centrally sponsored Plan Schemes	1464.55			Agriculture and Allied Activities	1400.85	2122.05	3522.90
				2415.65		Rural Development	1786.20	13664.88	15451.08
				12564.78		Special Areas Programmes	492.98	880.60	1373.58
				1452.33		Irrigation and Flood Control	796.48	148.04	944.52
				951.60		Energy	550.67	515.75	1066.42
				354.48		Industry and Minerals	156.63	833.54	990.17
				720.32		Transport	1058.38	213.63	1272.01
				1406.16		Science, Technology and Environment	0.52	64.17	64.69
				49.69		General Economic Services	174.70	112.98	287.68
				241.85		Grants-in-aid and Contributions	649.92	125.99	775.91
17137.40	II	Revenue deficit carried over to Section B	9095.05						
103651.61		Total	118827.26	103651.61		Total	80465.75	38361.51	118827.26

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2016

Receipt				Disbursements					
2014-2015		2015-2016		2014-2015		2015-2016			
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
Section B Capital									
12277.56	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	10957.33	-	III	Opening Overdraft from RBI	-	-	-
Nil	IV	Miscellaneous Capital receipts	653.00	9878.63	IV	Capital Outlay	0.21	12419.97	12420.18
				419.58		General Services	-	705.17	705.17
				4223.93		Social Services	0.21	4627.45	4627.66
				571.60		Education, Sports, Arts and Culture	-	609.89	609.89
				1065.15		Health and Family Welfare	-	1838.90	1838.90
				1818.83		Water Supply, Sanitation, Housing and Urban Development	0.21	1705.91	1706.12
				9.96		Information and Broadcasting	-	3.89	3.89
				18.95		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	23.79	23.79
				626.33		Social Welfare and Nutrition	-	359.06	359.06
				113.11		Other Social Services	-	86.01	86.01
				5235.12		Economic Services	-	7087.35	7087.35
				790.22		Agriculture and Allied Activities	-	743.21	743.21
				0.50		Rural Development	-	29.94	29.94
				491.27		Special Areas Programmes	-	676.93	676.93
				1374.00		Irrigation and Flood Control	-	1600.80	1600.80
				1068.13		Energy	-	1795.55	1795.55
				122.38		Industry and Minerals	-	115.78	115.78
				1324.52		Transport	-	2070.88	2070.88
				1.94		Science Technology and Environment	-	-	-
				62.16		- General Economic Services	-	54.26	54.26
175.50	V	Recoveries of Loans and Advances	832.35	504.77	V	Loans and Advances disbursed	174.75	686.06	860.81
50.04		From Power Projects	819.07	137.86		For Power Projects	25.00	305.62	330.62
8.78		From Government Servants	-	1.55		To Government Servants	2.59	-	2.59
116.68		From others	13.28	365.36		To Others	147.16	380.44	527.60

Receipt				Disbursements					
2014 15			2015 16	2014 15			2015 16		
(₹ i n c r o r e)									
							Non-Plan	Plan	Total
				17137.40	VI	Revenue deficit brought down			9095.05
35812.06	VII	Public debt receipts	34607.92	12299.67	VII	Repayment of Public Debt			9039.63
34449.07		Internal debt other than Ways and Means Advances and Overdraft	33948.97	11616.63		Internal debt other than Ways and Means Advances and Overdraft			8222.73
-		Ways and Means Advances	-	-		Ways and Means Advances			-
1362.99		Loans and Advances from Central Government	658.95	683.04		Repayment of Loans and Advances to Central Government			816.90
0.13	VIII	Amount transferred to Contingency Fund	NIL	0.16	VIII	Expenditure from Contingency Fund			0.01
131864.48	IX	Public Account receipts	149608.20	129351.77	IX	Public Account disbursements			149400.38
3440.68		Small Savings and Provident Funds	3216.07	2434.06		Small Savings and Provident Funds			2475.46
2950.55		Reserve Funds	2050.69	1682.51		Reserve Funds			3087.38
72743.89		Suspense and Miscellaneous	94597.49	73850.56		Suspense and Miscellaneous			95774.53
9694.36		Remittances	(-) 2.95	9522.19		Remittances			1731.57
43035.00		Deposits and Advances	49746.90	41862.45		Deposits and Advances			46331.44
				Nil		Miscellaneous Government Account			Nil
Nil	X	Closing Overdraft from Reserve Bank of India	Nil	10957.33	X	Cash balance at end			15842.74
				0.31		Cash in Treasuries and Local Remittances			0.39
				(-) 326.74		Deposits with Reserve Bank			205.45
				1.56		Departmental Cash Balance including Permanent Advances			2.01
				8557.52		Investment in earmarked funds			8781.75
				2724.68		Cash Balance Investment			6853.14
180129.73		Total	196658.80	180129.73		Total			196658.80

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4
(Continued)
(Refer Paragraph 1.9.1,
Page 28)

**Part B : Summarised financial
position of the Government of
West Bengal as on 31 March 2016**

As on 31.03.2015 (₹in crore)	Liabilities	As on 31.03.2016 (₹in crore)	
230666.62	Internal Debt		256392.86
141581.85	Market Loans bearing interest	162405.42	
3.77	Market Loans not bearing interest	3.54	
1.19	Loans from Life Insurance Corporation of India	0.60	
5739.18	Loans from other Institutions	6313.75	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
83340.63	Special securities issued to NSS fund of GOI	87669.55	
13823.59	Loans and Advances from Central Government		13665.64
4.83	Pre 1984-85 Loans	4.83	
1617.75	Non-Plan Loans	1181.33	
12201.07	Loans for State Plan Schemes	12479.54	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
19.84	Contingency Fund		19.83
11749.21	Small Savings, Provident Funds, Etc.		12489.82
20158.33	Deposits		23573.76
3614.14	Suspense and Miscellaneous Balances		2437.10
9738.93	Reserve Funds		8702.25
1265.75	Remittance Balances		(-)468.77
291036.41	TOTAL		316812.49
	Assets		
55293.02	Gross Capital Outlay on Fixed Assets		67713.19
12652.60	Investments in shares of Companies, Corporations, etc.	13390.25	
42640.42	Other Capital Outlay	54322.94	
14970.83	Loans and Advances		14999.29
7626.15	Loans for Power Projects	7137.70	
7329.51	Other Development Loans	7850.19	
15.17	Loans to Government servants and Miscellaneous loans	11.40	
8557.52	Reserve Fund Investments		8781.76
29.37	Advances		29.34
	Suspense and Miscellaneous Balances		
2399.81	Cash		7061.00
0.31	Cash in Treasuries and Loan Remittances	0.39	
(-)326.74	Deposits with Reserve Bank	205.45	
1.56	Departmental Cash Balance including Permanent Advances	2.01	
2724.68	Cash Balance Investments	6853.15	
209785.86	Deficit on Government Account		218227.91
291036.41	TOTAL		316812.49

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 1.1.3
Page 4)

Actuals vis-à-vis Budget Estimates 2015-16

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
Revenue Receipts	113100	109732	(-) 3368	(-) 2.98
Tax Revenue	46497	42492	(-) 4005	(-) 8.61
Tax on Sales, Trade etc.	29116	26050	(-) 3066	(-) 10.53
State Excise	4418	4015	(-) 403	(-) 9.12
Taxes on vehicles	1590	1707	117	7.36
Stamps and Registration fees	4598	4175	(-) 423	(-) 9.20
Taxes on goods and Passengers	976	838	(-) 138	(-) 14.14
Land Revenue	3032	2456	(-) 576	(-) 19.00
Taxes and Duties on Electricity	1660	2092	432	26.02
Non Tax Revenue	2380	1862	(-) 518	(-) 21.76
Interest Receipts	1153	335	(-) 818	(-) 70.95
Education, Sports, Art & Culture	74	58	(-) 16	(-) 21.62
Forestry and Wild Life	144	135	21	18.42
Revenue Expenditure	113100	118827	5727	5.06
Pension and Other Retirement Benefits	13825	12860	(-) 965	(-) 6.98
Police	4550	4886	336	7.38
Education, Sports, Art & Culture	24692	20919	(-)3773	(-) 15.28
Health and Family Welfare	5036	6020	984	19.54
Water Supply, Sanitation and Urban development	6210	6848	638	10.27
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1129	1951	822	72.81
Social Welfare and Nutrition	8163	10916	2753	33.73
Agriculture and allied activities	3787	3523	(-) 264	(-) 6.97
Rural Development	9806	15451	5645	57.57
Irrigation and Flood Control	1053	945	(-)108	(-) 10.26
Transport	1307	1272	(-) 35	(-) 2.68
Interest Payments	23673	23115	(-) 558	(-) 2.36
Energy	714	1066	352	49.30
Capital Outlay	15628	12420	(-) 3208	(-) 20.53
Education, Sports, Art & Culture	835	610	(-) 225	(-)26.95
Health and Family Welfare	1228	1839	611	49.76
Agriculture and Allied activities	1177	743	(-) 434	(-)36.87
Irrigation and Flood Control	2461	1601	(-) 860	(-)34.95
Revenue Surplus(+)/Deficit(-)	-	9095	9095	-
Fiscal deficit(-)	(-) 15982	(-) 20891	4909	30.72
Primary Surplus(+)/Deficit(-)	(+) 7691	(+) 2224	(-) 5467	(-) 71.08

Source: Finance Accounts and Budget Publication

APPENDIX 1.6

(Refer Paragraph 1.3 &
1.9.2,
Page 6 & 29)

Time series data on the State Government finances

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	(₹ i n c r o r e)				
Part A. Receipts					
1. Revenue Receipts	58755	68296	72882	86514	109732
(i) Tax Revenue	24938(42)	32809 (48)	35831(49)	39412(46)	42492(39)
Taxes on Agricultural Income	11	12	18	11	8
Taxes on Sales, Trade, etc.	15888(64)	18555 (57)	21931(61)	24022(61)	26050(61)
State Excise	2117(8)	2621(8)	3018(9)	3587(9)	4015(9)
Taxes on Vehicles	1007(4)	1222(4)	1351(4)	1505(4)	1707(4)
Stamps and Registration fees	2732(11)	4357(13)	4053(11)	4196(10)	4175(10)
Land Revenue	1872(8)	2024(6)	2254(6)	2276(6)	2456(6)
Other taxes	1311(5)	4018(12)	3206(9)	3815(10)	4081(10)
(ii) Non Tax Revenue	1340(2)	1918(3)	2023(3)	1627(2)	1862(1)
(iii) State's share of Union taxes and duties	18588(32)	21226(31)	23175(32)	24595(28)	37164(34)
(iv) Grants-in-Aid from GOI	13889(24)	12343(18)	11853(16)	20880(24)	28214(26)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	653
3. Total revenue and Non debt capital receipts (1+2)	58755	68296	72882	86514	110385
4. Recoveries of Loans and Advances	78	280	1158	176	832
5. Public Debt Receipts	26555	28291	30932	35812	34608
Internal Debt (excluding Ways and Means Advances and Overdrafts)	26112	26802	30203	34449	33949
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India ²	443	1489	729	1363	659
6. Total receipts in the Consolidated Fund (3+4+5)	85388	96867	104972	122502	145825
7. Contingency Fund Receipts	-	1	-	- ³	-
8. Public Account receipts	94384	105827	116179	131865	149608
9. Total receipts of the State (6+7+8)	179772	202695	221151	254367	295433
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	73326(96)	82111(94)	91797(92)	103652(91)	118827(90)
Plan	14129(19)	17675(22)	20798(23)	29775(29)	38361(32)
Non-Plan	59197(81)	64436(78)	70999(77)	73877(71)	80466(68)
General Services (including Interests Payments)	32289(44)	35325(43)	40834(44)	42712((41)	45689(38)
Social Services	31564(43)	34212(42)	38262(42)	40156(39)	47389(40)
Economic Services	8969(12)	12043(15)	12083(13)	20157(19)	24973(21)
Grants-in-aid and Contribution	504(1)	531(-)	618(1)	627(1)	776(1)
11. Capital Expenditure	2764(4)	4547(5)	6927(7)	9879(9)	12420(9)
Plan	2764(100)	4546(100)	6882(99)	9879(100)	12420 (100)
Non-Plan	-	1	45(1)	-	- ⁴
General Services	122(4)	162(4)	308(4)	420(4)	705(6)
Social Services	793(29)	1515(33)	2700(39)	4224(43)	4628(37)
Economic Services	1849(67)	2870(63)	3919(57)	5235(53)	7087(57)
12. Disbursement of Loans and Advances	448	1064	663	505	861(1)
13. Total (10+11+12)	76538	87722	99387	114036	132108
14. Repayments of Public Debt	9299	10141	12802	12300	9040
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8160	9509	12132	11617	8223
Net transactions under Ways and Means Advances and Overdrafts	606	-	-	-	-
Loans and Advances from Government of India	533	632	670	683	817
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	85837	97863	112189	126336	141148
17. Contingency Fund disbursements	1	-	-	- ⁵	- ⁶
18. Public Account disbursements	91187	101736	108201	129352	149400
19. Total disbursement by the state (16+17+18)	177025	199599	220390	255688	290548
Part C Deficits					
20. Revenue Deficit (1-10)	(-14571)	(-13815)	(-18915)	(-17138)	(-9095)
21. Fiscal Deficit (3+4-13)	(-17705)	(-19146)	(-25347)	(-27346)	(-20891)

²Includes Ways and Means Advances from GOI

³0.13 crore

⁴ 0.21 crore

⁵0.16 crore

⁶0.01 crore

Note : Figures in brackets represent percentage (rounded)

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	(₹ i n c r o r e)				
22. Primary Deficit (21-23)/Surplus	(-) 1809	(-)1575	(-)4590	(-)5758	2224
Part D Other data					
23. Interest Payments (included in revenue expenditure)	15896	17571	20757	21588	23115
24. Arrears of Revenue	NA	NA	NA	NA	NA
25. Financial Assistance to local bodies etc.	26768	28133	33166	43880	49460
26. Ways and Means Advances/Overdraft availed (days)	186	143	164	164	78
27. Interest on WMA/Overdraft	37	19	19	20	11
28. Gross State Domestic Product (GSDP)	553901	636697	758520	875028	1039923
29. Outstanding Fiscal Liabilities (year-end)	207702	229779	251997	277579	306043
30. Outstanding guarantees (year-end)	10192	8821	4550	9322	8788
31. Maximum amount guaranteed	20106	18981	14818	15184	14625
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁷ (#)	4601	2006	2293	1381	3533
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.045	0.052	0.047	0.045	0.041
35. Own Non-Tax Revenue/GSDP	0.002	0.003	0.003	0.002	0.002
36. Central Transfers/GSDP	0.034	0.033	0.031	0.028	0.036
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	13.82	13.78	13.10	13.03	12.70
38. Total Revenue Expenditure/Receipts (in per cent)	124.80	120.23	125.95	119.81	108.29
39. Revenue expenditure/Total Expenditure (in per cent)	95.80	93.60	92.36	90.89	89.95
40. Expenditure on Social Service/Total Expenditure (in per cent)	42.28	40.85	41.28	38.92	39.43
41. Expenditure on Economic Services / Total Expenditure (in per cent)	14.13	18.09	16.70	22.70	24.86
42. Capital Expenditure/Total Outlay (in per cent)	3.61	5.18	6.97	8.66	9.40
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	3.45	5.00	6.66	8.29	8.87
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-2.63	-2.17	-2.49	-1.96	-0.87
45. Fiscal Deficit/GSDP (in per cent)	-3.20	-3.01	-3.34	-3.13	-2.01
46. Primary Deficit (Surplus)/GSDP (in per cent)	-0.33	-0.25	-0.61	-0.66	0.21
47. Revenue Deficit/Fiscal Deficit(in per cent)	82.30	72.16	74.62	62.67	43.54
48. Primary Revenue Balance/GSDP	0.002	0.006	0.002	0.005	0.013
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	37.50	36.09	33.22	31.72	29.43
50. Fiscal Liabilities/RR (in per cent)	353.51	336.45	345.76	320.85	278.90
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	23934/ (-)1809	15126/ (-)1575	25334/ (-)4590	19083 (-)5758	31875/ (+)2224
52. Debt Redemption (Principal +interest)/Total Debt Receipts	0.95	0.95	0.98	0.96	0.95
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	0.01	0.01	0.07	0.05	0.09
54. Balance from Current Revenue (₹ in crore)	(-) 10794	(-) 4401	(-) 6080	(-) 4873	13104
55. Financial assets/Liabilities	0.26	0.27	0.27	0.28	0.31

Source: Finance Accounts

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

⁷ Represents 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 1.7
(Refer Paragraph 1.3.4,
Page 12)

**Payment of interest by GoWB due to
delay in release of Local Bodies grants**

(₹ in crore)

Type of GoI fund	Released from Union	Released to Local Bodies	Delay in number of days	RBI Bank Rate	Penal Interest for delay
1 st installment of 2015-16 as Basic Grant (Urban Local Bodies)	318.61	41.84	104	6.75% to 7.25%	6.24
		194.58	108		5.62
		80.47	125		1.93
		0.81	138		0.04
		0.91	182		0.03
1 st installment of 2015-16 as Basic Grant (Rural Local Bodies)	735.43	723.37	95	7.75% to 8.25%	4.74
					10.14
Total	1054.34	1041.98			28.74

Source: Departmental figures

APPENDIX 1.8

(Refer Paragraph
1.8.3, Page 25)

Illustrative list of Government Companies/Corporations having negative net-worth

(₹ in crore)

1	2	3	4	5	6	7
	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Net Worth
A.	WORKING GOVERNMENT COMPANIES					
	AGRICULTURE AND ALLIED					
1	West Bengal Agro Industries Corporation Limited	2014-15	2015-16	8.41	(-)113.11	(-)104.70
	Total			8.41	(-)113.11	(-)104.70
	FINANCING					
2	West Bengal Handicrafts Development Corporation Limited	2014-15	2015-16	24.60	(-)27.83	(-)3.23
3	West Bengal Handloom and Powerloom Development Corporation Limited	2011-12	2014-15	46.77	(-)56.09	(-)9.32
	Total			71.37	(-)83.92	(-)12.55
	MANUFACTURING					
3	Gluconate Health Limited	2014-15	2015-16	27.31	(-)36.38	(-)9.07
4	Britannia Engineering Limited	2014-15	2015-16	11.29	(-)38.91	(-)27.62
5	Durgapur Chemicals Limited	2014-15	2015-16	123.18	(-)163.30	(-)40.12
6	Neo Pipes & Tubes Company Limited	2014-15	2015-16	2.20	(-)116.47	(-)114.27
7	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2014-15	2015-16	20.90	(-)22.82	(-)1.92
8	Greater Calcutta Gas Supply Corporation Limited	2013-14	2014-15	41.15	(-)332.72	(-)291.57
9	The Electro Medical and Allied Industries Limited	2013-14	2015-16	16.40	(-)72.54	(-)56.14
	Total			242.43	(-)783.14	(-)540.71
	POWER					
8	The Durgapur Projects Limited	2014-15	2015-16	1251.63	(-)1496.02	(-)244.39
9	West Bengal Green Energy Development Corporation Limited	2014-15	2015-16	4.99	(-)6.42	(-)1.43
	Total			1256.62	(-) 1502.44	(-) 245.82
	SERVICE					
10	Webel Meadiatronics Limited	2014-15	2015-16	4.04	(-)11.69	(-)7.65
11	Webel Informatics Limited (Subsidiary of WBEIDC Limited)	2014-15	2015-16	0.40	(-)4.00	(-)3.60
12	The Calcutta Tramways Company (1978) Limited	2014-15	2015-16	20.40	(-)1512.15	(-)1491.75
	Total			24.84	(-)1527.84	(-) 1503.00

Report on State Finances for the year ended 31 March 2016

	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
	MISCELLANEOUS					
13	Basumati Corporation Limited	2014-15	2015-16	0.10	(-)145.72	(-)145.62
	Total			0.10	(-)145.72	(-)145.62
B.	NON-WORKING GOVERNMENT COMPANIES					
	MANUFACTURING					
1	West Bengal Sugar Industries Development Corporation Limited	2014-15	2015-16	15.24	(-)170.42	(-)155.18
2	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2014-15	2015-16	8.02	(-)66.13	(-)58.11
	Total			23.26	(-)236.55	(-)213.29
	POWER					
3	DPL Coke Oven Limited	2014-15	2015-16	0.05	(-)0.15	(-)0.10
	Total			0.05	(-)0.15	(-)0.10

Source: Departmental figures

APPENDIX 2.1

(Refer Paragraph 2.3.3 ;
Page 39)

Statement showing cases where persistent excesses were noticed during 2011-16

(₹ in crore)					
Grant No. and Name	Year	Provision	Expenditure	Excess	Percentage
18-Finance					
2030-02-102-NP-002-(Revenue Voted)	2011-12	0.02	11.42	11.41	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
	2015-16	0.32	20.67	20.35	6359
2049-01-123-NP-008-(Revenue Charged)	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
	2015-16	702.54	759.41	56.87	8
2049-01-123-NP-009-(Revenue Charged)	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
	2015-16	125.71	289.98	164.27	131
2049-04-104-NP-003-(Revenue Charged)	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
	2015-16	90.00	484.61	394.61	438
24-Health and Family Welfare					
2210-05-105-NP-006-(Revenue Voted)	2011-12	13.22	16.46	3.24	25
	2012-13	17.43	20.06	2.63	15
	2013-14	18.78	22.89	4.12	22
	2014-15	18.32	25.46	7.14	39
	2015-16	22.62	29.08	6.46	29
25-Public Works					
5054-04-337-SP-006-(Capital Voted)	2011-12	95.80	116.47	20.67	22
	2012-13	125.72	136.49	10.78	9
	2013-14	153.00	155.07	2.07	1
	2014-15	58.97	102.06	43.10	73
	2015-16	54.40	127.27	72.87	134
64-Child Development¹					
2235-02-102-NP-001-(Revenue Voted)	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
	2015-16	130.50	150.71	20.21	15

Source: Appropriation Accounts

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

APPENDIX 2.2

(Refer Paragraph 2.3.4;
Page 39)

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
Voted Grants						
1	5-Revenue	Agriculture	1709.02	1710.78	1.76	0
2	7-Revenue	Backward Classes Welfare	1257.54	1469.92	212.38	17
3	21-Revenue	Food and Supplies	3172.88	3863.95	691.07	22
4	24-Revenue	Health & Family Welfare	5165.18	5896.35	731.17	14
5	27-Revenue	Home	5144.24	5237.10	92.86	2
6	35-Revenue	Labour	718.72	739.10	20.38	3
7	40-Capital	Panchayat and Rural Development	31.47	39.25	7.78	25
8	43-Capital	Power and Non-Conventional Energy	1719.78	2126.17	406.39	24
9	45-Revenue	Public Health Engineering	1586.73	1706.67	119.94	8
10	48-Revenue	Science and Technology	23.36	25.57	2.21	9
11	56-Revenue	Women Development and Social Welfare	1037.85	1171.47	133.62	13
Total Voted			21566.77	23986.33	2419.56	
Charged Appropriations						
		NIL				
Grand Total			21566.77	23986.33	2419.56	

Source: Appropriation Accounts

APPENDIX 2.3

(Refer Paragraph 2.3.5 ;
Page 40)

Expenditure incurred without provision during 2015-16

Sl. No.	Number and name of the Grant / Appropriation		(₹ in crore)
	Grants	Head of Account	Expenditure incurred without provisions
1	5-Agriculture	2401-00-105-SP 016 (Revenue Voted)	3.57
		2401-00-105-SP 018 (Revenue Voted)	1.39
		2401-00-105-SP 019 (Revenue Voted)	1.39
		2401-00-108-SP 034 (Revenue Voted)	21.18
		2401-00-109-SP 032 (Revenue Voted)	57.91
		2401-00-111-SP 014 (Revenue Voted)	0.16
		2401-00-113-CN 001 (Revenue Voted)	0.32
		2401-00-113-CN 002 (Revenue Voted)	0.16
		2401-00-113-CN 003 (Revenue Voted)	3.81
		2401-00-113-SP 005 (Revenue Voted)	17.15
		2401-00-113-SP 007 (Revenue Voted)	2.95
		2401-00-789-CN 001 (Revenue Voted)	1.28
		2401-00-789-CN 004 (Revenue Voted)	0.44
		2401-00-789-SP 016 (Revenue Voted)	0.03
		2401-00-789-SP 059 (Revenue Voted)	10.14
		2401-00-789-SP 062 (Revenue Voted)	1.64
		2401-00-789-SP 065 (Revenue Voted)	5.06
		2401-00-789-SP 066 (Revenue Voted)	6.15
		2401-00-796-CN 001 (Revenue Voted)	0.31
		2401-00-796-CN 003 (Revenue Voted)	0.15
		2401-00-796-SP 045 (Revenue Voted)	1.82
		2401-00-796-SP 048 (Revenue Voted)	0.46
		2402-00-102-SP 023 (Revenue Voted)	7.70
2402-00-789-SP 005 (Revenue Voted)	2.30		
4401-00-103-CN 001 (Capital Voted)	6.00		
2	7-Backward Classes Welfare	2225-02-796-SP 050 (Revenue Voted)	1.27
		2225-80-800-SP 034 (Revenue Voted)	5.00
		4225-01-283-SP 002 (Capital Voted)	2.25
3	8-Co-Operation	2425-00-107-SP 047 (Revenue Voted)	33.58
4	9-Commerce and Industries	2551-60-796-SP 005 (Revenue Voted)	0.01
5	10-Consumer Affairs	3456-00-800-CN 001 (Revenue Voted)	0.83
		3456-00-800-CN 003 (Revenue Voted)	1.13
6	11-Micro & Small Scale Enterprises & Textiles	2401-00-789-SP 011 (Revenue Voted)	0.08
		2851-00-110-SP 066 (Revenue Voted)	0.02
		2851-00-796-SP 043 (Revenue Voted)	0.20
		6860-01-190-SP 019 (Capital Voted)	4.71
7	12-Development and Planning	4210-03-105-SP 019 (Capital Voted)	2.66
		4575-60-789-SP 007 (Capital Voted)	24.20
		4575-60-796-SP 025 (Capital Voted)	6.60
8	13-Higher Education	2203-00-112-CS 001 (Revenue Voted)	23.53

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Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2203-00-112-SP 007 (Revenue Voted)	1.20
		2203-00-112-SP 008 (Revenue Voted)	1.24
		2203-00-112-SP 010 (Revenue Voted)	13.81
		4202-02-105-SP 020 (Capital Voted)	6.00
9	15-School Education	2202-02-106-SP 001 (Revenue Voted)	33.60
10	18-Finance	2030-02-102-NP 003 (Revenue Voted)	0.05
		2045-00-797-NP 001(Revenue Voted)	837.72
		2054-00-097-SP 005 (Revenue Voted)	0.94
		2071-01-200-NP 003 (Revenue Voted)	0.18
		2071-01-800-NP 004 (Revenue Voted)	4.19
		2075-00-800-NP 004 (Revenue Voted)	7.74
11	20-Fisheries	2405-00-101-SP 045 (Revenue Voted)	1.60
		2405-00-101-SP 046 (Revenue Voted)	0.05
		2405-00-789-SP 038 (Revenue Voted)	0.53
		2405-00-789-SP 039 (Revenue Voted)	0.17
		2405-00-800-CN 002 (Revenue Voted)	0.08
12	21-Food & Supplies	2235-60-200-NP 035 (Revenue Voted)	159.71
		4408-02-101-SP 002 (Capital Voted)	6.73
		4408-02-800-SP 001 (Capital Voted)	7.43
13	22-Food Processing Industries & Horticulture	2401-00-789-SP 001 (Revenue Voted)	0.04
		2401-00-789-SP 002 (Revenue Voted)	0.10
		2401-00-789-SP 003 (Revenue Voted)	0.06
		2852-60-102-SP 001 (Revenue Voted)	0.02
14	23-Forest	2401-00-800-SP 023 (Revenue Voted)	5.64
		2406-01-003-NP 001 (Revenue Voted)	2.00
		2406-01-102-SP 030 (Revenue Voted)	0.59
		2406-02-800-NP 003 (Revenue Voted)	2.86
		3451-00-090-NP 043 (Revenue Voted)	0.03
15	24-Health & Family Welfare	2210-01-001-NP 004 (Revenue Voted)	1.00
		2210-02-101-SP 003 (Revenue Voted)	0.21
		2210-05-105-SP 033 (Revenue Voted)	13.33
		2210-05-105-SP 034 (Revenue Voted)	20.09
		2210-06-101-SP 018 (Revenue Voted)	10.61
		2210-06-101-SP 029 (Revenue Voted)	10.69
		2210-06-113-NP 001 (Revenue Voted)	0.09
		4210-03-105-SP 005 (Capital Voted)	8.35
16	25-Public Works	2059-01-053-NP 045 (Revenue Voted)	0.71
		2205-00-103-SP 010 (Revenue Voted)	0.02
		3054-01-337-NP 003 (Revenue Voted)	7.51
		3054-80-797-NP 001 (Revenue Voted)	18.34
		3054-80-797-SP 003 (Revenue Voted)	55.48
		7075-01-190-NP 001 (Capital Voted)	50.00
17	26-Hill Affairs	2551-60-191-SP 001 (Revenue Voted)	0.02
		2551-60-193-SP 060 (Revenue Voted)	11.34
18	27-Home	2059-01-051-NP 001 (Revenue Voted)	0.46
		2070-00-105-NP 040 (Revenue Voted)	0.19
		4059-01-051-SP 077 (Capital Voted)	20.40
19	30-Information and Cultural Affairs	2205-00-102-CN 003 (Revenue Voted)	4.47
		2205-00-103-SP 009 (Revenue Voted)	0.25

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2220-01-800-NP 012 (Revenue Voted)	0.77
		2220-60-106-SP 006 (Revenue Voted)	0.03
20	33-Correctional Administration	2056-00-800-SP 005 (Revenue Voted)	0.04
		2058-00-101-NP 002 (Revenue Voted)	0.09
21	35-Labour	2230-02-001-CN 001 (Revenue Voted)	0.15
22	36-Land and Land Reforms	2029-00-102-SP 013 (Revenue Voted)	0.15
		2225-04-277-SP 001 (Revenue Voted)	0.94
23	38-Minority Affairs & Madrasah Education	4235-02-800-SP 007 (Capital Voted)	16.69
		2217-05-789-SP 002 (Revenue Voted)	0.50
24	39-Municipal Affairs	6217-60-789-SP 007 (Capital Voted)	0.25
		6217-60-796-SP 001 (Capital Voted)	0.07
		6217-60-800-SP 001 (Capital Voted)	0.81
		2501-06-789-SP 003 (Revenue Voted)	0.85
25	40-Panchayat and Rural Development	2501-06-796-SP 003 (Revenue Voted)	0.24
		2515-00-196-SP 007 (Revenue Voted)	627.06
		2515-00-800-NP 001 (Revenue Voted)	5.64
		2515-00-800-SP 035 (Revenue Voted)	45.48
		4702-00-796-SP 050 (Capital Voted)	0.45
		2801-02-800-SP 006 (Revenue Voted)	3.76
26	43-Power & Non-conventional Energy Sources	4801-02-190-SP 005 (Capital Voted)	582.77
		4801-02-789-SP 001 (Capital Voted)	273.17
		4801-02-796-SP 001 (Capital Voted)	54.64
		4801-05-001-SP 001 (Capital Voted)	6.25
		4801-05-789-SP 001 (Capital Voted)	2.93
		4801-05-796-SP 001 (Capital Voted)	0.58
		6801-00-202-NP 004 (Capital Voted)	25.00
		6801-00-202-SP 057 (Capital Voted)	250.00
27	49-Sports and Youth Services	2204-00-103-SP 019 (Revenue Voted)	0.12
28	51-Technical Education & Training	2203-00-105-SP 006 (Revenue Voted)	0.20
29	52-Tourism	3452-01-101-SP 007 (Revenue Voted)	0.34
30	53-Transport	3055-00-797-SP 001 (Revenue Voted)	51.70
31	54-Urban Development	2217-05-193-NP 023 (Revenue Voted)	0.20
32	55-Water Resources Investigation & Development	4702-00-796-SP 035 (Capital Voted)	0.02
		2235-02-101-SP 025 (Revenue Voted)	0.11
		2235-02-103-SP 016 (Revenue Voted)	0.52
		2235-02-103-SP 029 (Revenue Voted)	8.55
33	56-Women Development & Social Welfare	2235-02-789-SP 053 (Revenue Voted)	4.64
		2235-02-789-SP 054 (Revenue Voted)	3.02
		2235-02-789-SP 055 (Revenue Voted)	0.04
		2235-02-796-SP 025 (Revenue Voted)	0.02
		4059-60-051-CN 001 (Capital Voted)	0.16
34	58-Paschimanchal Unnayan Affairs	4702-00-101-SP 044 (Capital Voted)	37.44
		4702-00-789-SP 038 (Capital Voted)	11.44
		4702-00-796-SP 051 (Capital Voted)	3.12

Report on State Finances for the year ended 31 March 2016

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
35	60-Civil Defence	2070-00-106-SP 004 (Revenue Voted)	1.82
		2070-00-800-NP 036 (Revenue Voted)	0.84
36	63-Statistics & Programme Implementation	3454-02-112-NP 004 (Revenue Voted)	0.66
37	64-Child Development	2236-02-789-SP 007 (Revenue Voted)	104.15
		2236-02-796-SP 007 (Revenue Voted)	42.66
38	65-Tribal Development	2225-02-796-NP 082 (Revenue Voted)	0.10
		2225-02-796-CN 004 (Revenue Voted)	0.44
		4225-02-800-SP 004 (Capital Voted)	0.22
39	66-Sericulture	2851-00-107-NP 028 (Revenue Voted)	0.17
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2049-01-101-NP 013 (Revenue Charged)	0.02
		2049-01-101-NP 147 (Revenue Charged)	90.30
		2049-01-101-NP 204 (Revenue Charged)	94.20
		2049-01-101-NP 207 (Revenue Charged)	48.60
		2049-01-123-NP 013 (Revenue Charged)	95.05
		2049-01-123-NP 016 (Revenue Charged)	255.92
		2049-01-123-NP 017 (Revenue Charged)	186.33
		2049-01-123-NP 021 (Revenue Charged)	371.02
		2049-01-123-NP 024 (Revenue Charged)	600.90
		2049-02-249-NP 003 (Revenue Charged)	1.31
2	40-Panchayat & Rural Development	2049-01-200-NP 036 (Revenue Charged)	0.06
	Total		5503.13

Source: Appropriation Accounts

APPENDIX 2.4*(Refer Paragraph 2.3.6;
Page 40)***Statement of various grants/
appropriations where savings were
more than ₹ 1 crore or more than
20 per cent of the total provision**

(₹ in crore)

Sl. 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	61.05	18.17	30
2	3	Council of Ministers	31.52	8.81	28
3	4	Agricultural Marketing	111.20	35.89	32
4	5	Agriculture	1709.02	1.76	-
5	6	Animal Resources Development	866.85	300.81	35
6	8	Co-operation	352.62	69.24	20
7	9	Commerce and Industries	796.53	255.62	32
8	10	Consumer Affairs	79.79	8.52	11
9	11	Micro & Small Scale Enterprises & Textiles	644.71	216.05	34
10	12	Development and Planning	232.58	4.04	2
11	13	Higher Education	2734.59	189.32	7
12	14	Mass Education Extension and Library Services	257.57	22.06	9
13	15	School Education	20993.31	4022.05	19
14	16	Environment	56.90	12.33	22
15	17	Excise	153.00	52.34	34
16	18	Finance	14771.45	310.81	2
17	19	Fire & Emergency Services	218.74	33.03	15
18	20	Fisheries	275.28	59.18	21
19	22	Food Processing Industries and Horticulture	137.64	84.85	62
20	23	Forest	596.53	88.94	15
21	25	Public Works	1496.63	305.57	20
22	26	Hill Affairs	636.82	18.16	3
23	28	Housing	116.62	24.90	21
24	30	Information and Cultural Affairs	272.39	13.17	5
25	31	Information Technology	172.94	2.25	1
26	32	Irrigation and Waterways	619.97	73.36	12
27	33	Correctional Administration (Jails)	201.79	8.45	4
28	34	Judicial	474.12	81.60	17
29	36	Land & Land Reforms	907.91	114.66	13
30	37	Law	7.70	2.54	33
31	38	Minority Affairs and Madrasah Education	1529.52	156.35	10
32	39	Municipal Affairs	5826.79	906.75	16
33	40	Panchayat& Rural Development	18259.77	1292.64	7
34	41	Parliamentary Affairs	11.45	1.36	12
35	42	Personnel and Administrative Reforms	43.34	5.32	12
36	43	Power and Non-Conventional Energy Sources	1127.33	53.99	5
37	46	Refugee Relief and Rehabilitation	41.71	12.45	30

Report on State Finances for the year ended 31 March 2016

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
38	47	Disaster Management	2271.58	625.15	28
39	49	Sports & Youth Services	357.33	23.88	7
40	50	Sunderban Affairs	298.66	59.64	20
41	51	Technical Education and Training	442.23	130.47	30
42	52	Tourism	93.95	18.74	20
43	53	Transport	914.17	2.85	-
44	54	Urban Development	1113.34	203.49	18
45	55	Water Resources Investigation and Development	492.86	78.32	16
46	56	Women Development & Social Welfare	1037.85	133.61	13
47	57	Bio-Technology	16.41	11.68	71
48	58	Paschimanchal Unnayan Affairs	283	41.85	15
49	59	Self-Help Groups and Self Employment	441.18	18.91	4
50	60	Civil Defence	364.71	54.25	15
51	61	Chief Minister's Office	4.09	1.38	34
52	62	North Bengal Development	105.05	94.35	90
53	63	Statistics and Programme Implementation	99.82	60.02	60
54	64	Child Development	2849.63	385.14	14
55	65	Tribal Development	573.64	86.85	15
56	66	Sericulture	197.13	105.51	54
57	67	Public Enterprises and Industrial Reconstruction	8.69	3.02	35
Capital (Voted)					
1	1	Legislative Assembly Secretariat	13.50	13.50	100
2	4	Agricultural Marketing	213.00	128.94	61
3	5	Agriculture	802.00	399.22	50
4	6	Animal Resources Development	88.52	52.93	60
5	7	Backward Classes Welfare	28.70	12.86	45
6	8	Co-operation	125.90	12.76	10
7	9	Commerce and Industries	86.71	45.31	52
8	11	Micro and Small Scale Enterprises and Textiles	270.14	141.53	52
9	12	Development and Planning	204.89	89.81	44
10	13	Higher Education	115.75	27.30	24
11	15	School Education	263.00	164.28	62
12	17	Excise	10.25	4.70	46
13	18	Finance	105.04	52.76	50
14	19	Fire and Emergency Services	140.74	43.98	31
15	20	Fisheries	71.47	15.39	22
16	21	Food & Supplies	162.00	67.42	42
17	22	Food Processing Industries and Horticulture	24.87	18.99	76
18	23	Forest	25.00	4.47	18
19	24	Health and Family Welfare	1840.56	5.74	-
20	25	Public Works	5086.81	1476.51	29
21	27	Home	539.06	228.76	42
22	28	Housing	775.42	97.51	13
23	30	Information and Cultural Affairs	62.88	38.53	61
24	31	Information Technology	13.00	2.00	15
25	32	Irrigation and Waterways	2072.47	1202.98	58
26	33	Correctional Administration	13.21	5.08	38
27	34	Judicial	94.60	50.61	53
28	35	Labour	14.04	2.48	18
29	36	Land & Land Reforms	47.04	17.65	38
30	38	Minority Affairs and Madrasah Education	1427.50	985.41	69
31	39	Municipal Affairs	252.26	132.43	52
32	42	Personnel and Administrative Reforms	67.50	6.11	9

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
33	45	Public Health Engineering	413.58	241.57	58
34	46	Refugee Relief and Rehabilitation	65.00	9.02	14
35	47	Disaster Management	109.27	27.96	26
36	49	Sports and Youth Services	41.00	4.34	11
37	50	Sundarban Affairs	100.00	52.90	53
38	51	Technical Education and Training	451.79	140.81	31
39	52	Tourism	236.00	185.44	79
40	53	Transport	425.23	72.13	17
41	54	Urban Development	1610.04	473.14	29
42	55	Water Resources Investigation and Development	987.85	366.24	37
43	56	Women Development and Social Welfare	30.00	21.56	72
44	57	Bio-Technology	4.40	4.40	100
45	58	Paschimanchal Unnayan Affairs	90.00	6.69	7
46	59	Self Help Group and Self Employment	40.00	7.09	18
47	60	Civil Defence	18.25	8.41	46
48	62	North Bengal Development	550.00	109.80	20
49	63	Statistics and Programme Implementation	3.10	0.86	28
50	64	Child Development	122.30	119.65	98
51	65	Tribal Development	51.50	43.55	85
52	66	Sericulture	1.50	0.74	49
53	67	Public Enterprises and Industrial Reconstruction	74.73	9.71	13
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.55	0.39	71
2	2	Governor's Secretariat	10.32	2.28	22
3	6	Animal Resources Development	0.05	0.05	100
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	2.50	1.72	69
6	9	Commerce and Industries	2.50	2.50	100
7	18	Finance	24741.46	1448.63	6
8	19	Fire and Emergency Services	0.10	0.10	100
9	20	Fisheries	9.00	5.83	65
10	22	Food Processing Industries and Horticulture	0.20	0.20	100
11	23	Forest	0.05	0.05	100
12	25	Public Works	9.24	1.16	13
13	28	Housing	0.96	0.57	59
14	32	Irrigation & Waterways	94.39	6.56	7
15	34	Judicial	105.99	7.81	7
16	36	Land and Land Reforms	2.50	2.50	100
17	39	Municipal Affairs	2.00	2.00	100
18	42	Personnel and Administrative Reforms	17.74	9.60	54
19	43	Power and Non-Conventional Energy Sources	35.00	8.62	25
20	45	Public Health Engineering	0.61	0.51	84
21	47	Disaster Management	21.25	21.22	100
Capital (Charged)					
1	6	Animal Resources Development	0.07	0.02	29
2	7	Backward Classes Welfare	0.05	0.05	100
3	9	Commerce and Industries	6.00	6.00	100
4	18	Finance	39144.22	19051.27	49
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.53	6.72	43
7	21	Food and Supplies	0.43	0.11	26
8	28	Housing	3.00	1.95	65
9	32	Irrigation and Waterways	0.80	0.39	49

Report on State Finances for the year ended 31 March 2016

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
10	40	Panchayat and Rural Development	2.15	0.87	40
11	43	Power and Non-Conventional Energy Sources	70.00	5.11	7
12	45	Public Health Engineering	1.25	0.75	60
13	46	Refugee Relief and Rehabilitation	5.20	3.95	76
14	47	Disaster Management	3.42	3.42	100

Source: Appropriation Accounts

APPENDIX 2.5

(Refer Paragraph 2.3.7;
Page 41)

Statement showing cases where persistent savings were noticed during 2011-16

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	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
	2015-16	3.47	-	3.47	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	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
	2015-16	6.04	5.96	0.08	1
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	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
	2015-16	49.10	26.27	22.83	47
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	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
	2015-16	12.00	5.29	6.71	56
28-Housing					
4216-02-105-SP 001(Capital-Voted)	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
	2015-16	19.00	18.38	0.62	3
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	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
	2015-16	140.11	109.99	30.12	22
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	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
	2015-16	27.31	20.51	6.80	25
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	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
	2015-16	3.32	-	3.32	100

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Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
55-Water Resources Investigation and Development					
2702- 03-103-NP 001 (Revenue-Voted)	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
	2015-16	95.96	72.67	23.29	24
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	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
	2015-16	25.00	24.84	0.16	01
2435- 01-789-SP 008 (Revenue-Voted)	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
	2015-16	15.00	14.81	0.19	01
2515-00-789- SP 004- (Revenue-Voted)	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
	2015-16	15.00	1.11	13.89	93
2515-00-800-SP 030 (Revenue-Voted)	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
	2015-16	40.00	4.98	35.02	88

Source: Appropriation Accounts

APPENDIX 2.6*(Refer Paragraph 2.3.8;
Page 41)***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)	8.81
2	4	Agricultural Marketing	(Revenue-Voted)	35.89
			(Capital-Voted)	128.94
3	5	Agriculture	(Capital-Voted)	399.22
4	6	Animal Resources Development	(Revenue-Voted)	300.81
			(Capital-Voted)	52.93
5	7	Backward Classes Welfare	(Capital-Voted)	12.86
6	8	Co-operation	(Revenue-Voted)	69.24
			(Capital-Voted)	12.76
7	10	Consumer Affairs	(Revenue-Voted)	8.52
8	11	Micro & Small Scale Enterprises and Textiles	(Revenue-Voted)	216.05
			(Capital-Voted)	141.53
9	13	Higher Education	(Revenue-Voted)	189.32
			(Capital-Voted)	27.30
10	14	Mass Education Extension and Library Services	(Revenue-Voted)	22.06
			(Capital-Voted)	0.70
11	15	School Education	(Revenue-Voted)	4022.05
			(Capital-Voted)	164.28
12	16	Environment	(Revenue-Voted)	12.33
13	17	Excise	(Revenue-Voted)	52.34
			(Capital-Voted)	4.70
14	18	Finance	(Revenue-Voted)	310.81
			(Capital-Voted)	52.76
15	19	Fire and Emergency Services	(Revenue-Voted)	33.03
			(Capital-Voted)	43.98
16	20	Fisheries	(Revenue-Voted)	59.18
			(Capital-Voted)	15.39
17	21	Food and Supplies	(Capital-Voted)	67.42
18	22	Food Processing Industries and Horticulture	(Revenue-Voted)	84.85
			(Capital-Voted)	18.99
19	23	Forest	(Revenue-Voted)	88.94
			(Capital-Voted)	4.47
20	24	Health and Family Welfare	(Capital-Voted)	5.74
21	25	Public Works	(Revenue-Voted)	305.57
			(Capital-Voted)	1476.51
22	26	Hill Affairs	(Revenue-Voted)	18.16
23	30	Information and Cultural Affairs	(Revenue-Voted)	13.17
			(Capital-Voted)	38.53
24	32	Irrigation and Waterways	(Revenue-Voted)	73.36
			(Capital-Voted)	1202.98

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Sl. No.	Grant No.	Name of grant/appropriation	Savings	
25	33	Correctional Administration (Jails)	(Revenue-Voted)	8.45
			(Capital-Voted)	5.08
26	34	Judicial	(Revenue-Voted)	81.60
			(Capital-Voted)	50.61
27	35	Labour	(Capital-Voted)	2.48
28	36	Land and Land Reforms	(Revenue-Voted)	114.66
			(Capital-Voted)	17.65
29	37	Law	(Revenue-Voted)	2.54
30	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	156.35
			(Capital-Voted)	985.41
31	41	Parliamentary Affairs	(Revenue-Voted)	1.36
32	42	Personnel & Administrative Affairs	(Revenue-Voted)	5.32
			(Capital-Voted)	6.11
33	43	Power and Non-Conventional Energy Sources	(Revenue-Voted)	53.99
34	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	12.45
			(Capital-Voted)	9.02
35	47	Disaster Management	(Revenue-Voted)	625.15
			(Capital-Voted)	27.96
36	49	Sports and Youth Services	(Revenue-Voted)	23.88
			(Capital-Voted)	4.34
37	50	Sunderban Affairs	(Revenue-Voted)	59.64
			(Capital-Voted)	52.90
38	51	Technical Education and Training	(Revenue-Voted)	130.47
			(Capital-Voted)	140.81
39	52	Tourism	(Revenue-Voted)	18.74
			(Capital-Voted)	185.44
40	53	Transport	(Revenue-Voted)	2.85
			(Capital-Voted)	72.13
41	54	Urban Development	(Revenue-Voted)	203.49
			(Capital-Voted)	473.14
42	55	Water Investigation and Development	(Revenue-Voted)	78.32
			(Capital-Voted)	366.24
43	56	Women Development and Social Welfare	(Capital-Voted)	21.56
44	58	PaschimanchalUnnayn Affairs	(Revenue-Voted)	41.85
			(Capital-Voted)	6.69
45	59	Self Help Groups and Self Employment	(Revenue-Voted)	18.91
			(Capital-Voted)	7.09
46	60	Civil Defence	(Revenue-Voted)	54.25
			(Capital-Voted)	8.41
47	61	Chief Minister's Office	(Revenue-Voted)	1.38
48	62	North Bengal Development	(Revenue-Voted)	94.35
			(Capital-Voted)	109.80
49	63	Statistics and Programme Implementation	(Revenue-Voted)	60.02
			(Capital-Voted)	0.86
50	64	Child Development	(Revenue-Voted)	385.14
			(Capital-Voted)	119.65
51	65	Tribal Development	(Revenue-Voted)	86.85
			(Capital-Voted)	43.55
52	67	Public Enterprises and Industrial Reconstruction	(Revenue-Voted)	3.02
			(Capital-Voted)	9.71
Total for Grants			14848.15	

Sl. No.	Grant No.	Name of grant/appropriation	Savings
II – Appropriation			
1	6	Animal Resources Development	(Revenue-Charged) 0.05 (Capital-Charged) 0.02
2	7	Backward Classes Welfare	(Revenue-Charged) 0.05 (Capital-Charged) 0.05
3	8	Co-operation	(Revenue-Charged) 1.72 (Capital-Charged) 3.27
4	18	Finance	(Revenue-Charged) 1448.63 (Capital-Charged) 19051.27
5	19	Fire and Emergency Services	(Revenue-Charged) 0.10 (Capital-Charged) 0.40
6	20	Fisheries	(Revenue-Charged) 5.83 (Capital-Charged) 6.72
7	21	Food and Supplies	(Capital-Charged) 0.11
8	22	Food Processing Industries and Horticulture	(Revenue-Charged) 0.20 (Capital-Charged) 0.04
9	23	Forest	(Revenue-Charged) 0.05
10	25	Public Works	(Revenue-Charged) 1.16
11	32	Irrigation and Waterways	(Revenue-Charged) 6.56 (Capital-Charged) 0.39
12	34	Judicial	(Revenue-Charged) 7.81
13	36	Land and Land Reforms	(Revenue-Charged) 2.50
14	42	Personnel & Administrative Reforms	(Revenue-Charged) 9.60
15	43	Power & Non-Conventional Energy	(Revenue-Charged) 8.62 (Capital-Charged) 5.11
16	46	Refugee Relief & Rehabilitation	(Capital-Charged) 3.95
17	47	Disaster Management	(Revenue-Charged) 21.22 (Capital-Charged) 3.42
		Total for Appropriations	20588.85
		Grand Total	35437.00

Source: Appropriation Accounts

APPENDIX 2.7

(Refer Paragraph 2.3.8;
Page 41)

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	1-Legislative Assembly Secretariat	(Capital-Voted)	13.50	7.50	6
2	2-Governor's Secretariat	(Revenue-Charged)	2.28	1.23	1.05
3	9-Commerce and Industries	(Revenue-Voted)	255.62	168.42	87.2
4	27-Home	(Capital-Voted)	228.76	121.31	107.45
5	28-Housing	(Revenue -Voted)	24.90	23.14	1.76
		(Capital-Voted)	97.51	6.62	90.89
6	45-Public Health Engineering	(Capital-Voted)	241.57	175.66	65.91
7	57-Bio-Technology	(Capital-Voted)	4.40	0.04	4.36
8	66-Sericulture	(Revenue-Voted)	105.51	86.48	19.03
Total			974.05	590.40	383.65

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.8;
Page 41)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2016

(₹ in crore)					
Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	1	31-03-2016	26.14	2011,2059,4059	Legislative Assembly Secretariat
2	2	31-03-2016	1.23	2012	Governor's Secretariat
3	9	31-03-2016	226.17	2049,2058,2852,2853,3451,4059,4407,4551,4857,4885,6003,6407,6551,6857,6860,6885,7465	Commerce and Industries
4	12	31-03-2016	120.71	2059,2505,3451,4235,4575	Development and Planning
5	27	31-03-2016	329.28	2015,2055,2575,4575	Home
6	28	31-03-2016	32.94	2049,2216,2251,2852,4216,5452,6003	Housing
7	31	31-03-2016	28.02	2251,4070	Information Technology
8	45	31-03-2016	266.12	2049,2215,2251,2551,4059,4215,6003,6004	Public Health Engineering
9	48	31-03-2016	1.13	3425,3451	Science and Technology
10	57	31-03-2016	11.84	2052, 3425,5425	Bio-Technology
11	66	31-03-2016	88.95	2401,2851,3451,4851	Sericulture
Total			1132.53		

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

APPENDIX 2.9*(Refer Paragraph 2.3.9;
Page 42)***Statement showing cases where
supplementary provision (₹ 10 lakh
or more in each case) proved
unnecessary**

(₹ in lakh)						
Sl. No.	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	3-	Council of Ministers	2959.60	2270.84	688.76	192.41
2	4-	Agricultural Marketing	10716.00	7530.77	3185.23	404.00
3	6-	Animal Resources Development	84263.17	56603.79	27659.38	2422.00
4	8-	Co-Operation	34471.65	28337.89	6133.76	790.00
5	10-	Consumer Affairs	7339.29	7126.93	212.36	639.50
6	13-	Higher Education	258324.27	254526.53	3797.74	15134.29
7	14-	Mass Education Extension and Library Services	25221.66	23550.70	1670.96	535.06
8	18-	Finance	1472093.37	1446064.14	26029.23	5052.05
9	20-	Fisheries	24535.06	21609.99	2925.07	2992.60
10	22-	Food Processing Industries and Horticulture	12712.61	5278.15	7434.46	1051.00
11	23-	Forest	59577.72	50758.81	8818.91	75.00
12	28-	Housing	11503.84	9171.80	2332.04	157.86
13	32-	Irrigation and Waterways	59399.03	54661.30	4737.73	2598.46
14	34-	Judicial	47050.32	39252.20	7798.12	361.68
15	37-	Law	708.18	515.91	192.27	61.70
16	38-	Minority Affairs & Madrasah Education	152902.33	137317.71	15584.62	50.00
17	41-	Parliamentary Affairs	1129.93	1009.38	120.55	15.09
18	42-	Personnel and Administrative Reforms	4306.39	3802.29	504.10	27.83
19	49-	Sports & Youth Services	34472.34	33345.49	1126.85	1261.15
20	51-	Technical Education & Training	38503.44	31175.85	7327.59	5719.27
21	52-	Tourism	9319.72	7520.46	1799.26	75.00
22	54-	Urban Development	96122.51	90984.64	5137.87	15211.47
23	65-	Tribal Development	51864.18	48678.90	3185.28	5499.97
24	66-	Sericulture	16360.81	9161.54	7199.27	3351.87
25	67-	Public Enterprises and Industrial Reconstruction	854.09	567.40	286.69	14.97
		Total for Revenue (Voted)	2516712.00	2370823.41	145888.10	63694.23
	B-	Capital (Voted)				
1	4-	Agricultural Marketing	16100.00	8406.30	7693.70	5200.00
2	5-	Agriculture	59800.00	40277.79	19522.21	20400.00
3	7-	Backward Classes Welfare	2645.00	1584.41	1060.59	225.13
4	13-	Higher Education	10496.19	8845.65	1650.54	1079.16
5	15-	School Education	16300.00	9872.04	6427.96	10000.00
6	18-	Finance	8521.05	5228.47	3292.58	1983.00
7	20-	Fisheries	6804.00	5607.27	1196.73	342.70
8	22-	Food Processing Industries and Horticulture	2158.34	588.71	1569.63	329.00
9	27-	Home	48906.16	31029.67	17876.49	5000.00

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Sl. No.	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
10	30-	Information and Cultural Affairs	6259.60	2434.37	3825.23	28.11
11	32-	Irrigation & Waterways	200427.00	86948.97	113478.03	6820.00
12	34-	Judicial	7650.00	4399.20	3250.80	1809.85
13	36-	Land and Land Reforms	3903.55	2938.11	965.44	800.00
14	45-	Public Health Engineering	24719.00	17201.07	7517.93	16639.00
15	47-	Disaster Management	10910.00	8131.29	2778.71	17.18
16	49-	Sports and Youth Services	4000.00	3666.00	334.00	100.00
17	51-	Technical Education & Training	44148.00	31097.64	13050.36	1030.65
18	54-	Urban Development	160204.21	113690.54	46513.67	800.00
19	60-	Civil Defence	1750.00	984.38	765.62	75.10
20	62-	North Bengal Development	45000.00	44020.26	979.74	10000.00
21	65-	Tribal Development	4999.93	794.87	4205.06	150.00
Total for Capital (Voted)			685702.03	427747.01	257955.02	82828.88
Total for (Voted)			3202413.54	2798570.42	403843.12	146523.11
Revenue (Charged)						
1	18-	Finance	2392543.58	2329283.18	63260.40	81602.23
2	32-	Irrigation & Waterways	9041.74	8783.29	258.45	397.70
3	34-	Judicial	9982.80	9818.31	164.49	616.57
Total for Revenue (Charged)			2411568.12	2347884.78	63683.34	82616.50
Capital (Charged)						
1	18-	Finance	3880499.46	2009294.12	1871205.34	33922.08
Total for Capital (Charged)			3880499.46	2009294.12	1871205.34	33922.08
Total for Charged			6292067.58	4357178.90	1934888.68	116538.58
Grand Total			9494481.12	7155749.32	2338731.80	263061.69

Source: Appropriation Accounts

APPENDIX 2.10*(Refer Paragraph 2.3.9 :
Page 42)***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	5	Agriculture Revenue (Voted)	1426.38	282.64	1709.02	1710.78	1.76
2	7	Backward Classes Welfare Revenue (Voted)	616.66	640.88	1257.54	1469.92	212.38
3	21	Food and Supplies Revenue (Voted)	1290.38	1882.50	3172.88	3863.96	691.08
4	24	Health & Family Welfare Revenue (Voted)	4898.34	266.85	5165.19	5896.35	731.16
5	27	Home Revenue (Voted)	4960.58	183.66	5144.24	5237.10	92.86
6	35	Labour Revenue (Voted)	682.10	36.62	718.72	739.10	20.38
7	40	Panchayat and Rural Development Capital (Voted)	10.00	21.47	31.47	39.25	7.78
8	43	Power and Non- Conventional Energy Capital (Voted)	1181.65	538.13	1719.78	2126.17	406.39
9	45	Public Health Engineering Revenue (Voted)	1576.74	9.99	1586.73	1706.67	119.94
		Total	16642.83	3862.74	20505.57	22789.30	2283.73

Source: Appropriation Accounts

APPENDIX 2.11

(Refer Paragraph 2.3.10;
Page 42)

Excessive/unnecessary/insufficient re-appropriation of funds leading to savings or excess of ₹ 5 crore and above

(₹ in lakh)					
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	6	Animal Resources Development	2403-00-102-NP 003	(-)14.56	(-)6.62
2	7	Backward Classes Welfare	2225-80-001-NP 002	(-)38.82	(-)8.86
3	9	Commerce and Industries	2852-80-800-SP 007	(+) 3169.53	(-) 6.70
4	11	Micro and Small Scale Enterprises & Textiles	2851-00-103-SP 014	(-)2.81	(-)7.64
5	13	Higher Education	2202-03-102-NP 009	(+)1522.63	(-)42.88
6	15	School Education	2202-01-112-SP 008	(-)17331.65	(-)340.86
			2202-01-800-SP 003	(-)8624.22	(-)45.95
			2202-01-800-SP 031	(-)1006.00	(-)14.88
			2202-02-001-NP 005	(-)23.76	(-)30.84
			2202-02-101-NP 001	(+)3.00	(-)6.78
			2202-02-110-NP 001	(-)0.31	(-)57.71
		4202-01-202-SP 002	(+)15.96	(-)8.29	
7	16	Environment	3435-04-103-SP 005	(-)680.67	(-)8.28
8	18	Finance	2054-00-097-NP 001	(-)23.01	(-)15.27
9	24	Health and Family Welfare	2210-01-110-NP 011	(+)45.00	(-)17.40
			2210-01-110-NP 025	(+)130.00	(-)6.63
			2210-04-101-NP 001	(+)5.00	(-)8.92
			2210-06-101-NP 001	(-)11.00	(-)22.50
			2210-06-101-NP 006	(-)1.56	(-)5.10
			2210-06-101-NP 009	(-)357.53	(-)7.78
		4210-01-800-SP 037	(-)1276.00	(-)10.00	
10	25	Public Works	2059-80-001-NP 003	(+)867.66	(-)30.97
			2059-80-001-NP 004	(+)3851.72	(-)14.33
			3054-03-337-NP 001	(-)3500.00	(-)5.03
			3054-03-337-NP 002	(-)692.69	(-)10.42
			3054-80-001-NP 002	(+)100.00	(-)21.45
			4059-01-051-SP 012	(+)750.00	(-)6.65
11	27	Home	2055-00-101-NP 001	(-)118.59	(-)8.43
			2055-00-101-NP 004	(-)0.52	(-)5.33
			2055-00-109-NP 011	(-)12.44	(-)5.70
			2055-00-115-SP 003	(-)14.13	(-)6.86
			4055-00-207-SP 010	(-)27.44	(-)5.13
12	30	Information & Cultural Affairs	4202-04-800-SP 002	(+)464.40	(-)8.00
			4220-01-200-SP 002	(-)765.44	(-)16.35
13	32	Irrigation and Waterways	2700-02-001-NP 001	(+)106.38	(-)5.18
			2700-04-001-NP 001	(+)98.51	(-)7.19
			2711-01-001-NP 001	(+)1491.01	(-)22.88
			4700-80-800-SP 002	(+)862.00	(-)5.58
			4711-01-103-SP 475	(-)862.00	(-)10.35
14	35	Labour	2210-01-102-NP 004	(-)2.00	(-)9.33

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
15	36	Land and Land Reforms	2029-00-102-NP 003	(+)35.88	(-)58.05
			2029-00-102-SP 016	(-)500.00	(-)25.00
			2506-00-101-NP 001	(-)15.00	(-)5.10
16	47	Disaster Management	2235-02-001-NP 004	(+)106.52	(-)5.89
			2235-60-200-NP 011	(-)972.39	(-)6.61
17	49	Sports and Youth Services	2204-00-102-SP 003	(+)1182.81	(-)8.80
18	51	Technical Education and Training	2203-00-800-SP 010	(-)4157.61	(-)20.44
			2203-00-800-SP 013	(+)4157.61	(-)40.83
			2230-03-003-SP 001	(+)179.00	(-)5.91
19	53	Transport	2235-60-200-NP 026	(+)593.30	(-)6.63
			3055-00-190-SP 004	(-)2.58	(-)6.99
			5055-00-800-SP 004	(-)122.91	(-)10.57
20	54	Urban Development	4217-01-051-SP 002	(-)4138.08	(-)205.77
21	55	Water Resources Investigation and Development	2702-03-103-NP 001	(+)600.00	(-)23.29
22	60	Civil Defence	2070-00-107-NP 006	(+)4.30	(-)21.47
23	65	Tribal Development	2225-02-796-SP 073	(-)600.00	(-)11.37
			Total		(-) 1347.77
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	4	Agricultural Marketing	2435-01-800-SP 002	(+)400.00	(+)7.86
2	5	Agriculture	2401-00-110-SP 001	(+)1500.00	(+)239.59
			2415-01-277-NP 001	(-)92.93	(+)8.37
			2415-01-277-NP 005	(+)92.93	(+)11.76
3	7	Backward Classes Welfare	2225-03-277-SP 003	(+)1529.05	(+)44.86
4	9	Commerce and Industries	2852-80-003-SP 004	(+)1200.00	(+)25.70
			2852-80-800-SP 009	(-)7452.13	(+)63.27
5	11	Micro and Small Scale Enterprises and Textiles	2851-00-103-SP 008	(+) 1743.23	(+) 29.67
6	15	School Education	2202-01-112-SP 001	(+)3584.83	(+)21.89
			2202-01-789-SP 013	(+)10890.60	(+)27.08
			2202-01-796-SP 013	(+)2856.22	(+)7.87
			2210-01-110-NP 013	(+)200.00	(+)33.72
			2210-05-105-NP 010	(+)33.47	(+)6.03
			4210-01-789-SP 002	(+)576.00	(+)91.35
7	25	Public Works	5054-04-337-SP 003	(+)3128.88	(+)9.95
8	27	Home	2055-00-108-NP 001	(+)159.43	(+)41.11
			2055-00-109-NP 001	(+)80.40	(+)141.86
			2055-00-109-NP 013	(-)111.59	(+)5.67
			2055-00-800-NP 015	(+)1752.77	(+)155.85
			4216-01-107-SP 001	(+)30.25	(+)20.71
9	30	Information & Cultural Affairs	2205-00-800-SP 057	(-)835.00	(+)22.45
10	35	Labour	2235-60-200-SP 008	(+)869.00	(+)11.66
11	36	Land and Land Reforms	2053-00-093-NP 001	(-)4.53	(+)5.12
12	39	Municipal Affairs	2217-05-191-SP 062	(-)1302.00	(+)13.02
			2217-05-192-SP 016	(-)5720.00	(+)57.20
			2217-05-789-SP 025	(-)1844.00	(+)18.44
13	54	Urban Development	2217-01-101-SP 005	(+)300.00	(+)17.27
			2217-05-193-SP 018	(+)274.23	(+)29.69
			4217-60-051-SP 012	(+)4138.08	(+)8.97
		Total			1177.99

Source: Appropriation Accounts

APPENDIX 2.12

(Refer Paragraph 2.3.12

Page 43)

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	2401-00-105-SP016-National Mission on Sustainable Agriculture	Agriculture	3.57
2		2401-00-105-SP018-National e-Governance Plan in Agriculture		1.39
3		2401-00-105-SP019-National e-Governance Plan in Agriculture		1.39
4		2401-00-108-SP034-National Food Security Mission		21.18
5		2401-00-789-CN004-Sub-Mission on Agricultural Mechanization		0.44
6		2401-00-789-SP059-National Food Security Mission		10.14
7		2401-00-789-SP062-National Mission for Sustainable Agriculture		1.64
8		2401-00-796-SP048-National Mission for Sustainable Agriculture		0.46
9		4401-00-103-CN001-Development and Strengthening of Seed Infrastructure Facilities for Production and Distribution of Quality Seeds		6.00
10	7	2225-80-800-SP034-Setting up of West Bengal Khambu Rai Development Board	Backward Classes Welfare	5.00
11	12	3454-02-112-004-Grants from Finance Commission	Planning	0.66
12		4210-03-105-SP019-Implantation of Medical Facilities at Different Medical Colleges & Research Institutes		2.66
13	13	4202-02-105-SP020-Establishment of a new Engineering College at Cooch Behar	Higher Education	6.00
14	20	2405-00-101-SP045-Development of Inland Fisheries and Aquaculture	Fisheries	1.60
15	21	4408-02-101-SP002-Enhancement of Storage Capacity with Technological Modernisation under RKVY	Food and Supplies	6.73
16	23	2406-01-003-001-General Administration and Direction: Cost of Training in India of Indian Forest Services Probationers	Forest	2.00
17		4702-00-101-SP040-Schemes under Jalatirtha		9.72
18		4702-00-789-SP034-Schemes under Jalatirtha		0.29
19	24	2210-05-105-SP033-Human Resource in Health & Medical Education	Health and Family Welfare	13.33
20		2210-05-105-SP034-Human Resource in Health & Medical Education		20.09
21		2210-06-101-SP029-National AIDS & STD Control Programme		10.69
22	27	4575-60-789-SP007-Jangal Mahal Action Plan funded by the State	Home	24.20
23	30	2205-00-102-CN003-Repair and Renovation/ Regeneration of Rabindra Bhavans	Information and Cultural Affairs	4.47
24	40	2515-00-196-SP007-Pradhan Mantri Gram Sadak Yojana	Panchayat and Rural Development	627.06
25	43	2801-02-800-SP006-Grants to WBPDCCL for preparation of Coal Fire Powered Generation Station Rehabilitation Project	Power and Non-conventional Energy Sources	3.76
26		4801-05-001-SP001-Implementation of Schemes under RIDF		6.25
27		4801-05-789-SP001-Implementation of schemes under RIDF		2.93

Sl. No.	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
28	49	2204-00-103-SP019-West Bengal State Mission for Employment	Sports and Youth Services	0.12
29	52	3452-01-101-SP007-Infrastructure Development for Destination and Circuits	Tourism	0.34
30	56	2235-02-103-SP029-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana	Women Development and Social Welfare	8.55
31		2235-02-789-SP053-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana		4.64
32		2235-02-789-SP054-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana		3.02
33	58	4702-00-101-SP044-Schemes under Jalatirtha	Paschimanchal Unnayan Affairs	37.44
34		4702-00-789-SP038-Schemes under Jalatirtha		11.44
35		4702-00-796-SP051-Schemes under Jalatirtha		3.12
36	60	2070-00-106-SP004-Mainstreaming Civil Defence in Disaster Risk Reduction	Civil Defence	1.82
37	64	2236-02-789-SP007-Supplementary Nutrition Programme (SNP) for Children and Expectant and Nursing Mother	Child Development	104.15
38	65	4225-02-800-SP004-Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels	Tribal Development	0.22
		Total		968.51

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

APPENDIX 2.13
(Refer Paragraph 2.4.1, 2.4.2
and 2.4.3; Page 45, 46 & 47)

**Expenditure incurred without Budget
Provision during 2013-16 under Grant
Numbers 24, 38 and 53**

Sl. No.	Year	Head of Account	Purpose	Expenditure (₹ in crore)
Grant Number : 24 - Health and Family Welfare Department				
1	2013-14	2210-06-101-SP018	Assistance to State Blood Transfusion Council (State Share)	3.00
Total				3.00
2	2014-15	2210-06-101-SP018	Assistance to State Blood Transfusion Council (State Share)	1.99
3		2210-06-101-SP030	National AIDS& STD control programme (Central Share)	30.29
4		2211-00-101-CS002	Establishment and maintenance of Rural Family Welfare Planning Sub-Centres	24.71
5		2211-00-101-SP004	Comprehensive Area Development Programme	1.16
6		4210-03-105-SP018	Up-gradation/Strengthening of Nursing Services (State Share)	4.20
7		4210-03-789-SP012		1.38
8	4210-03-796-SP011	Nursing Education	1.05	
Total				64.78
9	2015-16	2210-05-105-SP034	Human Resource in Health & Medical Education (Central Share)	20.08
10		2210-06-101-SP029	National AIDS & STD Control Programme (State Share)	10.69
11		2210-05-105-SP033	Human Resource in Health & Medical Education (State Share)	13.33
12		2210-01-001-NP-004	Regional Health Minister's Conference	1.00
13		2210-06-101-SP018	Assistance to State Blood transfusion Council (State Share)	10.61
14		4210-03-105-SP005	Dental Education	8.35
Total				64.06
Grand Total				131.84
Grant Number: 38 - Minority Affairs and Madrasah Education Department				
1	2014-15	4235-02-800-SP007	Multi-Sectoral Development Scheme for Minorities (State Share)	25.63
Total				25.63
2	2015-16	2225-04-277-SP001	Scheme for providing Quality Education in Madrasahs (Central Share)	0.94
3		4235-02-800-SP007	Multi-Sectoral Development Scheme for Minorities (State Share)	16.69
Total				17.63
Grand Total				43.26
Grant Number: 53-Transport Department				
1	2013-14	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	86.69
Total				86.69
2	2014-15	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	98.25
3		3055-00-800-NP-005	Grants to CTC for adjustment of Energy Bills of CESC	4.00
Total				102.25
4	2015-16	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	51.70
Total				51.70
Grand Total				240.64

Source: Appropriation Accounts

APPENDIX 2.14

(Refer Paragraph 2.4.2;
Page 46)

Savings of entire provision under Grant No. 38: Minority Affairs and Madrashah Education during 2013-16

Year	Head of Account	Purpose	Budget provision	Expenditure	Savings
			(₹ in crore)		
2013-14	2202-02-001-NP-006	Payment of Service Charges to Banks	2.06	Nil	2.06
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	1.00	Nil	1.00
	2202-02-103-NP-015	Calcutta Madrasah	0.92	Nil	0.92
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	2.84	Nil	2.84
	4202-01-201-SP004	Development of Aliah University	80.00	Nil	80.00
	4235-02-800-SP002	Provision for Rural Infrastructure development in the Minorities Area	229.00	Nil	229.00
2014-15	2202-03-103-SP011	Curriculum Support and Research and Training of Teachers	2.01	Nil	2.01
	2202-02-001-NP-006	Payment of Service Charges to Banks	2.26	Nil	2.26
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	1.40	Nil	1.40
	2202-03-103-NP-015	Calcutta Madrasah	0.92	Nil	0.92
	2202-80-107-SP003	Pre-matric Scholarship for students belonging to Minority Community – 25% State Share	60.00	Nil	60.00
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2235-02-200-SP-028	Multi Sectoral Development Scheme for Minorities (Central Share)	340.00	Nil	340.00
2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	2.84	Nil	2.84	
2015-16	2202-02-001-NP-006	Payment of service charges to Banks	2.46	Nil	2.46
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	2.00	Nil	2.00
	2202-80-107-CN009	Pre-matric Scholarship for students belonging to Minority Communities	350.00	Nil	350.00
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	3.02	Nil	3.02
	4202-01-201-SP003	Construction of Administrative Buildings of the West Bengal Board of Madrasah Education	1.00	Nil	1.00
	4235-02-190-SP001	Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation	10.00	Nil	10.00
Total			1096.73		1096.73

Source: Appropriation Accounts

APPENDIX 2.15

(Refer Paragraph 2.4.3;
Page 47)

Excess Expenditure over the Provision under Grant Number 53: Transport during 2013-16

(₹ in crore)					
	Heads of Accounts	Purpose	Net Grant	Actual Expenditure	Excess Expenditure
2013-14	3055-00-190-SP004	Grants to different State Transport Corporations for reimbursement of VAT for procurement of buses under JNNURM	15.45	22.95	7.50
	Total		15.45	22.95	7.50
2014-15	2041-00-101-NP-002	Cost of Laminated Card Type Driving License	2.43	2.80	0.37
	2070-00-114-NP-003	Hire Charges of Helicopters	7.01	8.57	1.56
	3055-00-190-NP-001	Subsidy to the Calcutta State Transport Corporation	165.20	186.16	20.96
	3055-00-190-NP-004	Subsidy to North Bengal State Transport Corporation	125.23	134.25	9.02
	3055-00-190-SP001	Grants to Different State Transport Corporations for Procurement of Buses under JNNURM(State Share)	100.00	120.00	20.00
Total		399.87	451.78	51.91	
2015-16	2041-00-101-NP-001	Collection of Charges	10.79	11.19	0.40
	3055-00-190-NP-001	Subsidy to the Calcutta State Transport Corporation	245.00	247.66	2.66
	3055-00-190-NP-002	Subsidy to the Calcutta Tramways Company (1978) Ltd.	179.00	185.27	6.27
	3055-00-190-NP-004	Subsidy to North Bengal State Transport Corporation	135.24	153.87	18.63
	3055-00-800-SP009	Udiyaman Swanirbhar Karmasansthan Prakalpa under Gatidhara	45.71	52.01	6.30
	5055-00-797-SP001	West Bengal Transport Infrastructure Development Fund	40.09	66.49	26.40
	5075-60-190-SP001	Capital Contribution to Metro Railways	1.23	3.87	2.64
	7056-00-190-NP-003	Loans to Shalimar Works (1980) Ltd.	4.34	4.81	0.47
Total		661.40	725.17	63.77	
Grand Total		1076.72	1199.90	123.18	

Source: Appropriation Accounts

APPENDIX 3.1*(Refer Paragraph 3.1;**Page 49)***Statement showing non-submission
of Utilization 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	Malda ZP	1491.34	2010-15	450.07	1041.27
2	Purulia ZP	123.50	2012-15	0.00	123.50
3	Uttar Dinajpur ZP	1082.33	2014-15	768.28	314.05
4	Paschim Medinipur ZP	1792.12	2014-15	1706.77	85.35
5	Dakshin Dinajpur ZP	2026.69	2014-15	1844.25	182.44
6	Howrah ZP	2140.09	2014-15	518.90	1621.19
7	Coochbehar ZP	11009.11	2012-15	9875.27	1133.84
8	Jalpaiguri ZP	49.90	2014-15	0.00	49.90
9	Hooghly ZP	6553.08	2013-15	5910.48	642.60
10	Nadia ZP	500.00	2014-15	207.60	292.40
11	Hariharpara PS	12.70	2012-15	0.00	12.70
12	Samsorganj PS	1.80	2012-15	0.00	1.80
13	Matiali PS	96.17	2012-15	58.67	37.50
14	Murshidabad-Jiaganj PS	10.60	2012-15	0.00	10.60
	TOTAL	26889.43		21340.29	5549.14

Source: Records of the Institutions

APPENDIX 3.2

(Refer Paragraph 3.2;
Page 50)

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	2014-15 to 2015-16	2
2.	Howrah	2013-14 to 2015-16	3
3.	Kolkata	2015-16	1
Kolkata Municipal Area (KMA) – Municipality			
4.	Baidyabati	2014-15 to 2015-16	2
5.	Bally	2008-09 to 2015-16	8
6.	Bansberia	2015-16	1
7.	Baranagar	2015-16	1
8.	Barasat	2011-12 to 2015-16	5
9.	Barrackpore	2015-16	1
10.	Baruipur	2012-13 to 2015-16	4
11.	Bhadreswar	2015-16	1
12.	Bhatpara	2015-16	1
13.	Bidhannagar	2012-13 to 2015-16	4
14.	Budge Budge	2014-15 to 2015-16	2
15.	Champdany	2014-15 to 2015-16	2
16.	Dum Dum	2013-14 to 2015-16	3
17.	Dankuni	2011-12 to 2015-16	5
18.	Garulia	2008-09 to 2015-16	8
19.	Gayeshpur	2008-09 to 2015-16	8
20.	Halisahar	2013-14 to 2015-16	3
21.	Hooghly Chinsurah	2014-15 to 2015-16	2
22.	Kalyani	2011-12 to 2015-16	5
23.	Kamarhati	2015-16	1
24.	Kanchrapara	2013-14 to 2015-16	3
25.	Khardah	2013-14 to 2015-16	3
26.	Konnagar	2014-15 to 2015-16	2
27.	Madhyamgram	2014-15 to 2015-16	2
28.	Maheshtala	2015-16	1
29.	Nabadiganta Industrial Township	2010-11 to 2015-16	6
30.	Naihati	2015-16	1
31.	New Barrackpore	2012-13 to 2015-16	4
32.	North Barrackpore	2013-14 to 2015-16	3
33.	North Dum Dum	2013-14 to 2015-16	3
34.	Panihati	2012-13 to 2015-16	4
35.	Pujali	2015-16	1
36.	Rajarhat Gopalpur	2012-13 to 2015-16	4
37.	Rajpur Sonarpur	2011-12 to 2015-16	5

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
38.	Rishra	2014-15 to 2015-16	2
39.	Serampore	2012-13 to 2015-16	4
40.	South Dum Dum	2013-14 to 2015-16	3
41.	Titagarh	2014-15 to 2015-16	2
42.	Uluberia	2013-14 to 2015-16	3
43.	Uttarpara Kotrung	2014-15 to 2015-16	2
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
44.	Asansol	2014-15 to 2015-16	2
45.	Durgapur	2014-15 to 2015-16	2
46.	Siliguri	2015-16	1
Non - Kolkata Municipal Area (Non-KMA) – Municipality			
47.	Alipurduar	2009-10 to 2015-16	7
48.	Arambag	2011-12 to 2015-16	5
49.	Ashokenagar Kalyangarh	2013-14 to 2015-16	3
50.	Baduria	2009-10 to 2015-16	7
51.	Balurghat	2013-14 to 2015-16	3
52.	Bankura	2015-16	1
53.	Basirhat	2015-16	1
54.	Beldanga	2008-09 to 2015-16	8
55.	Berhampur	2010-11 to 2015-16	6
56.	Birnagar	2010-11 to 2015-16	6
57.	Bishnupur	2007-08 to 2015-16	9
58.	Bolpur	2010-11 to 2015-16	6
59.	Bongaon	2015-16	1
60.	Burdwan	2015-16	1
61.	Chakdaha	2015-16	1
62.	Chandrakona	2009-10 to 2015-16	7
63.	Contai	2009-10 to 2015-16	7
64.	Coochbehar	2008-09 to 2015-16	8
65.	Coopers' Camp Notified Area Authority	2008-09 to 2015-16	8
66.	Dainhat	2007-08 to 2015-16	9
67.	Dalkhola	2014-15 to 2015-16	2
68.	Darjeeling	2014-15 to 2015-16	2
69.	Dhulian	2008-09 to 2015-16	8
70.	Dhupguri	2010-11 to 2015-16	6
71.	Diamond Harbour	2013-14 to 2015-16	3
72.	Dinhata	2007-08 to 2015-16	9
73.	Dubrajpur	2008-09 to 2015-16	8
74.	Egra	2008-09 to 2015-16	8
75.	English Bazaar	2013-14 to 2015-16	3
76.	Gangarampur	2009-10 to 2015-16	7
77.	Ghatal	2015-16	1
78.	Gobardanga	2013-14 to 2015-16	3
79.	Guskara	2012-13 to 2015-16	4
80.	Habra	2013-14 to 2015-16	3
81.	Haldia	2013-14 to 2015-16	3
82.	Haldibari	2009-10 to 2015-16	7

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Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2015-16	8
84.	Jainagar-Majilpur	2008-09 to 2015-16	8
85.	Jalpaiguri	2014-15 to 2015-16	2
86.	Jamuraia	2008-09 to 2015-16	8
87.	Jangipur	2012-13 to 2015-16	4
88.	Jhalda	2009-10 to 2015-16	7
89.	Jhargram	2015-16	1
90.	Jiagunj-Azimgunj	2008-09 to 2015-16	8
91.	Kaliagunj	2007-08 to 2015-16	9
92.	Kalimpong	2011-12 to 2015-16	5
93.	Kalna	2012-13 to 2015-16	4
94.	Kandi	2009-10 to 2015-16	7
95.	Katwa	2008-09 to 2015-16	8
96.	Kharagpur	2013-14 to 2015-16	3
97.	Kharar	2008-09 to 2015-16	8
98.	Khirpai	2014-15 to 2015-16	2
99.	Krishnanagar	2015-16	1
100.	Kulti	2007-08 to 2015-16	9
101.	Kurseong	2011-12 to 2015-16	5
102.	Mal	2008-09 to 2015-16	8
103.	Mathabhanga	2008-09 to 2015-16	8
104.	Midnapore	2013-14 to 2015-16	3
105.	Mekhlighunj	2008-09 to 2015-16	8
106.	Memari	2014-15 to 2015-16	2
107.	Mirik	2007-08 to 2015-16	9
108.	Murshidabad	2009-10 to 2015-16	7
109.	Nabadwip	2015-16	1
110.	Nalhati	2009-10 to 2015-16	7
111.	Old Malda	2007-08 to 2015-16	9
112.	Panskura	2009-10 to 2015-16	7
113.	Purulia	2011-12 to 2015-16	5
114.	Raigunj	2014-15 to 2015-16	2
115.	Ramjibanpur	2012-13 to 2015-16	4
116.	Rampurhat	2012-13 to 2015-16	4
117.	Ranaghat	2008-09 to 2015-16	8
118.	Raghunathpur	2007-08 to 2015-16	9
119.	Ranigunj	2011-12 to 2015-16	5
120.	Sainthia	2008-09 to 2015-16	8
121.	Santipur	2013-14 to 2015-16	3
122.	Sonamukhi	2007-08 to 2015-16	9
123.	Suri	2015-16	1
124.	Taherpur Notified Area Authority	2014-15 to 2015-16	2
125.	Taki	2014-15 to 2015-16	2
126.	Tamluk	2014-15 to 2015-16	2
127.	Tarakeswar	2009-10 to 2015-16	7
128.	Tufangunj	2007-08 to 2015-16	9
Total			573

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2015-16	7
2.	Burdwan	2011-12 to 2015-16	5
3.	Calcutta	2012-13 to 2015-16	4
4.	Jadavpur	2013-14 to 2015-16	3
5.	Kalyani	2014-15 to 2015-16	2
6.	North Bengal	2008-09 to 2015-16	8
7.	Rabindra Bharati	2014-15 to 2015-16	2
8.	Vidyasagar	2015-16	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2015-16	6
10.	Bengal Engineering & Science University	NIL	0
11.	Jadavpur PF Accounts	2009-10 to 2015-16	7
12.	IISWBM	2014-15 to 2015-16	2
13.	Presidency	2014-15 to 2015-16	2
14.	West Bengal University of Technology	2010-11 to 2015-16	6
15.	Sidhu Kanhu Birsa University	2015-16	1
Total			56
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2014-15 to 2015-16	2
2.	Kolkata Improvement Trust	2014-15 to 2015-16	2
3.	Change Management Unit	2010-11 to 2015-16	6
4.	Howrah Improvement Trust	2006-07 to 2015-16	10
5.	KEIP	2015-16	1
Total			21

Source: Records of the Institutions

APPENDIX 3.3

(Refer Paragraph 3.2,
Page 50)

Unutilized Government grants as of March 2015 (Other than PRIs)

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality/ Municipal Corporation			
1.	Bansberia	2013-15	147.47
2.	Barasat	2014-15	3300.03
3.	Baruipur	2013-15	70.77
4.	Berhampore	2012-15	127.72
5.	Bhadreswar	2014-15	78.69
6.	Bhatpara	2013-15	73.68
7.	Bongaon	2014-15	462.47
8.	Chakdah	2012-15	18.10
9.	Contai	2013-15	63.44
10.	Darjeeling	2014-15	1147.91
11.	Diamond Harbour	2012-15	92.64
12.	Durgapur	2014-15	244.08
13.	Haldia	2013-15	564.46
14.	Hooghly Chinsurah	2014-15	363.82
15.	Jangipur	2013-15	216.85
16.	Mathabhanga	2013-15	35.99
17.	Naihati	2012-15	493.19
18.	Raiganj	2012-15	43.67
19.	Siliguri	2013-15	1968.38
20.	Titagarh	2014-15	216.54
21.	Uluberia	2014-15	410.88
University			
22.	Gour Banga University	2013-15	20.15
23.	Maulana Abul Kalam Azad University of Technology	2013-15	499.00
Fish Farmers' Development Agency (FFDA)			
24.	FFDA, South 24 Parganas	2008-15	1475.45
Local Library Authority (LLA)			
25.	LLA, Paschim Medinipur	2008-15	0.84
Others			
26.	Board of Wakfs	2011-15	1133.04
Total			13269.26

Source: Records of respective Institutions

APPENDIX 3.4*(Refer Paragraph
3.2; Page 50)***Statement showing unutilized
Government grants for the year 2014-15
(in respect of Zilla Parishad, Mahakuma
Parishad & Panchayat Samity)**

Sl. No.	Name of the PRI	Year of accounts audited	Unutilized Grants (₹ in crore)
Zilla Parishad			
1	Bankura	2014-15	80.83
2	Bardhaman	2014-15	75.87
3	Coochbehar	2014-15	68.68
4	Dakshin Dinajpur	2014-15	52.67
5	Hooghly	2014-15	38.75
6	Howrah	2014-15	66.45
7	Jalpaiguri	2014-15	57.85
8	Malda	2014-15	117.93
9	Murshidabad	2014-15	73.01
10	Nadia	2014-15	126.64
11	Paschim Medinipur	2014-15	31.12
12	Purba Medinipur	2014-15	45.77
13	Purulia	2014-15	48.35
14	Uttar Dinajpur	2014-15	58.91
Mahakuma Parishad			
15	Siliguri	2014-15	18.63
Panchayat Samiti			
16	Bagdah	2014-15	12.48
17	Bagnan - II	2014-15	4.21
18	Bangaon	2014-15	13.96
19	Barasat I	2014-15	8.32
20	Barrackpore I	2014-15	5.44
21	Berhampore	2014-15	7.35
22	Bhagwangola I	2014-15	5.14
23	Bharatpur I	2014-15	7.30
24	Bharatpur II	2014-15	7.74
25	Binpur II	2014-15	16.77
26	Bishnupur I	2014-15	9.00
27	Bishnupur II	2014-15	14.12
28	Chakdaha	2014-15	4.06
29	Chandrakona I	2014-15	3.82
30	Dantan I	2014-15	5.68
31	Dantan II	2014-15	6.76
32	Debra	2014-15	13.60
33	Dhaniakhali	2014-15	16.35
34	Diamond Harbour II	2014-15	6.54
35	Domkal	2014-15	6.99
36	Egra II	2014-15	3.79
37	Farakka	2014-15	7.09
38	Garhbeta I	2014-15	8.33
39	Garhbeta II	2014-15	8.42
40	Gopiballavpur I	2014-15	12.04
41	Gosaba	2014-15	16.97

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Sl. No.	Name of the PRI	Year of accounts audited	Unutilized Grants (₹ in crore)
42	Hanskhali	2014-15	13.49
43	Hariharpara	2014-15	6.25
44	Haringhata	2014-15	7.05
45	Jalangi	2014-15	13.24
46	Jamboni	2014-15	9.12
47	Kaliachak II	2014-15	4.51
48	Kaliganj	2014-15	18.24
49	Karimpur I	2014-15	7.10
50	Karimpur II	2014-15	10.75
51	Keshiary	2014-15	11.05
52	Keshpur	2014-15	12.27
53	Khanakul I	2014-15	8.49
54	Kharagpur I	2014-15	13.74
55	Krishnaganj	2014-15	6.30
56	Magrahat I	2014-15	12.11
57	Mathurapur I	2014-15	10.65
58	Matiali	2014-15	6.76
59	Medinipur Sadar	2014-15	10.34
60	Mohonpur	2014-15	4.12
61	Murshidabad-Jiaganj	2014-15	7.89
62	Nabadwip	2014-15	4.32
63	Nabagram	2014-15	4.16
64	Nandigram III (Chandipur)	2014-15	5.16
65	Nowda	2014-15	10.95
66	Pandua	2014-15	13.96
67	Pingla	2014-15	7.19
68	Polba-Dadpur	2014-15	6.92
69	Puncha	2014-15	6.85
70	Raninagar II	2014-15	8.35
71	Sabang	2014-15	15.88
72	Sagardighi	2014-15	6.92
73	Salboni	2014-15	11.39
74	Samserganj	2014-15	9.57
75	Shyampur II	2014-15	6.42
76	Sutahata	2014-15	3.96
77	Suti II	2014-15	6.41
78	Tehatta I	2014-15	11.85
79	Tehatta II	2014-15	9.60
80	Udaynarayanpur	2014-15	0.62
81	Uluberia I	2014-15	11.46
82	Uluberia II	2014-15	4.68
Total			1553.82

Source: Records of the Institutions

APPENDIX 3.5 (Refer Paragraph 3.3, Page 51)

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	2015-16	2014-15	2013-14	21.09.15	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016. SAR for 2014-15 is under process.
2	West Bengal Commission for Women	2016-17	2015-16	2014-15	2013-14	20.10.14	2006-07	Last reminder for laying of SARs for the years 2007-08 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
3	West Bengal Human Rights Commission	Permanent entrustment	2015-16	2014-15	2014-15	26.11.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2015-16	2013-14	2013-14	23.07.15	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
5	West Bengal Heritage Commission	2020-21	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.2016.
6	West Bengal Commission for Backward Classes	2017-18	2015-16	2015-16	2013-14	18.05.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 12.07.2016. DSAR for 2014-15 & 2015-16 under process.

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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	2015-16	2014-15	2014-15	06.06.16	2012-13	Last reminder for laying of SARs for the years 2013-14 & 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016..
8	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2008-09 to 2015-16 issued on 01.07.2016.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2015-16	2014-15	2014-15	07.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 12.07.2016. Accounts for 2015-16 received on 01.07.2016.
11	District Legal Services Authority, Howrah	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2009-10 to 2015-16 issued on 01.07.2016.
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2015-16	2013-14	2013-14	12.10.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016.
13	District Legal Services Authority, Bankura	Permanent entrustment	2015-16	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 12.07.2016.

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
								Latest reminder for submission of accounts for the years 2013-14 to 2015-16 issued on 01.07.2016.
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2015-16	2014-15	2014-15	26.02.16	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2015-16	2013-14	2013-14	18.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2015-16	2011-12	2011-12	26.08.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.2016.
18	District Legal Services Authority, Malda	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2013-14 to 2015-16 issued on 01.07.2016.
19	DLSAs of rest 8 districts**	Permanent entrustment	2015-16	Not yet submitted	NA	NA	NA	Latest reminder for submission of accounts upto 2015-16 issued on 01.07.2016.

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

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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
20	West Bengal Minorities Development & Finance Corporation	2019-20	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2015-16	2014-15	2014-15	26.06.16	2013-14	Last reminder for laying of SARs for the years 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
22	West Bengal Backward Classes Development & Finance Corporation	2019-20	2015-16	2013-14	2013-14	30.11.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
23	West Bengal Housing Board	2016-17	2015-16	2014-15	2014-15	22.06.16	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
24	Kolkata Metropolitan Development Authority	2016-17	2015-16	2014-15	2013-14	13.10.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
25	West Bengal State Warehousing Corporation	Permanent entrustment	2015-16	2013-14	2012-13	13.06.14	2012-13	Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016. Audit for 2013-14 is under process.

Source: Records of the Autonomous bodies

APPENDIX 3.6*(Refer Paragraph 3.3,
Page 51)***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	2015-16 to 2019-20	2014-15	2014-15	Jun. 2016	Last reminder for submission of accounts for the years 2015-16 issued on 01.07.16.
2	Asansol Durgapur Development Authority	2015-16 to 2019-20	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.16.
3	Haldia Development Authority	2015-16 to 2019-20	2014-15	2014-15	Apr. 2016	Last reminder for submission of accounts for the year 2015-16 issued on 01.07.16.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2014-15	2014-15	Jul. 2016	Last reminder for submission of accounts for the year 2015-16 issued on 01.07.16.
5	Digha Sankarpur Development Authority	2015-16 to 2019-20	2015-16	2014-15	Apr. 2016	Audit of accounts for 2015-16 is in process.
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 to 2015-16 issued on 01.07.16.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	Apr. 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 01.07.16. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence sent on 17.12.2015.
8	Burdwan Development Authority	2012-13 to 2016-17	2013-14	2013-14	Mar. 2016	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	Jun. 2011	Last reminder for submission of accounts for the year 2010-11 issued on 01.07.16. 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 correspondence for re-entrustment sent on 29.04.16.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	Sept. 2014	Latest correspondence for re-entrustment sent on 29.04.16.

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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
12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May. 2014	Latest correspondence for re-entrustment sent on 29.04.16.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July. 2013	Latest correspondence for re-entrustment sent on 29.04.16.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	Jan. 2014	Latest correspondence for re-entrustment sent on 29.04.16.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec. 2012	Latest correspondence for re-entrustment sent on 29.04.16.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2013-14	2013-14	Dec. 2015	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	Not submitted	Nil	Nil	No accounts were submitted since inception .i.e. 2003-04. Latest reminder issued on 01.07.16.
18	West Bengal State NGRBA Programme Management Group*	2012-13 to 2016-17	2013-14	2013-14	Nil	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.

*Issuance of SARs for 2012-13 & 2013-14 is under process

Source: Records of the Autonomous bodies

APPENDIX 3.7*(Refer Paragraph 3.4,
Page 52)***Statement of finalization 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.	Home & Hill Affairs Department	1	Directorate of Cinchona and other Medicinal plants	1888	2012-13	612.90	(-)561.42
2.	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	2.14
(2) Training-cum-production centre for Wood Industries, Siliguri			1956	1998-99	2.95	(-)2.76	
(3) Integrated Wood Industries Scheme, Durgapur			1956	1998-99	4.45	(-)3.90	
(4) Integrated Wood Industries Scheme, Kalyani			1956	1998-99	6.36	(-)4.96	
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	(-)0.18
4	Animal Resources Development	4	(1) Durgapur Milk Supply Scheme	1972	No arrear	119.75	(-)150.56
(2) Krishnanagar Milk Supply Scheme			1977	No arrear	46.55	(-)50.08	
(3) Burdwan Milk Supply Scheme			1982	No arrear	51.76	(-)52.19	
(4) Greater Kolkata Milk Supply Scheme			1990	No arrear	1615.73	(-)1561.73	
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				3027.47	(-)1611.91

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 3.5.2;
Page 53)***Status of adjustment of AC bills**

DDO name	Year	Number of AC bills	Drawn	Amount (₹ in crore)	Delay after permissible period of 60 days
Disaster Management Department					
Registrar & DDO	2015-16	2	On 2 December 2015	551.18	64 to 1161 days
Director, Directorate of Disaster Management, WB	2012-16	10	Between 28 March 2013 and 30 March 2016	304.87	
Total:		12		856.05	
Home Department					
Administrative Officer, Kolkata Police	2011-16	60	Between 24 August 2011 and 31 March 2016	3409.86	61 to 1826 days
Deputy Commissioner of Police, Traffic	2015-16	3	Between 25 January 2016 and 31 March 2016	315.11	
Director, Directorate of Security, West Bengal	2011-16	8	Between 20 December 2011 and 31 March 2016	854.43	
Joint Director (Accounts), WB Police Directorate	2011-16	7	Between 2 May 2011 and 7 July 2015	1422.00	
Department Total:		78		6001.40	
Grand Total:				6857.45	

Source: Compiled from various Departmental records

APPENDIX 3.9

(Refer Paragraph 3.5.3;
Page 56)

Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2016

Sl. No.	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	(₹ in crore)
				Difference/ discrepancy involved
1	DM, Darjeeling	57.97	52.59	5.38
2	DM, Jalpaiguri	46.26	54.76	(-) 8.50
3	DM, Burdwan	52.02	59.78	(-) 7.76
4	DM, Hooghly	47.23	47.21	0.02
5	DM, Coochbehar	49.11	49.48	(-) 0.37
6	DM, Murshidabad	142.98	144.21	(-) 1.23
7	DM, DakshinDinajpur	48.24	58.82	(-) 10.58
8	Joint Director of Accounts, West Bengal Police Directorate	0.18	0.13	0.05

Source: Departmental figures

APPENDIX 3.10

(Refer Paragraph 3.5.3;
Page 56)

Statement showing retention of Bidhayak Elaka Unnayan Prakalpa fund of the previous assemblies as of 31 March 2016

Sl. No.	Name of the DDO	Term of Assembly	Unutilized Amount	Total Unutilized Amount
			(₹ in lakh)	
1	DM, North 24 Parganas	15 th Assembly	1040.02	1040.02
2	DM, South 24 Parganas	13 th Assembly	22.55	634.70
		14 th Assembly	528.92	
		15 th Assembly	83.23	
3	DM, Dakshin Dinajpur	13 th Assembly	10.16	17.21
		15 th Assembly	7.05	
4	DM, Nadia	15 th Assembly	415.59	415.59
5	DM, Coochbehar	15 th Assembly	2.41	2.41
Total				2109.93

Source: Departmental figures

APPENDIX 3.11*(Refer Paragraph 3.5.3;
Page 56)***Statement showing details of non-utilization and retention of COBBP fund by the DDOs as of 31 March 2016**

Sl. No.	Name of the DDO	Amount retained (₹ in crore)	Retained in PLAs since when	Reasons behind non-utilization
1	DM, Hooghly	1.74	October 2012	Not Available
2	DM, Jalpaiguri	2.33	February 2008	i) Non-availability of land free from all encumbrances, ii) Lack of willing seller in Government approved rates
3	DM, Birbhum	2.40	December 2011	Absence of eligible beneficiaries in the district
4	DM, Coochbehar	1.79	April 2013	i) Not obtaining proposals from the willing Raiyats who want to sell their land, ii) Non-availability of suitable vested land for distribution
5	DM, Murshidabad	1.00	January 2007	Not Available
Total		9.26		

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 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.

Terms	Description
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.
Net Debt Available	Excess of Public Debt Receipts and Loans & Advances Receipts over Public Debt Repayment, Loans & Advances Disbursements and Interest Payment on Public Debt

LIST OF ABBREVIATIONS USED

Abbreviations	Full form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AG	Accountant General
APL	Above Poverty Line
BADP	Border Area Development Programme
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakalpa
BIFR	Board for Industrial & Financial Reconstruction
BMOH	Block Medical Officer of Health
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAS	Central Accounting Section
CASP	Central Assistance to State Plan
CE	Capital Expenditure
CESC	Calcutta Electric Supply Corporation
CO	Controlling Officer
COBBP	Chash-o-Basobasher Bhumi-dan Prakalpo
CR	Capital Receipts
CRPF	Central Reserve Police Force
CSF	Consolidated Sinking Fund
CSO	Central Statistical Organisation
CSS	Centrally Sponsored Scheme
CSTC	Calcutta State Transport Corporation
DC	Detailed Contingent
DCO	Departmental Controlling Officer
DCU	Departmental Commercial Undertaking
DDO	Drawing and Disbursing Officer
DE	Development Expenditure

Abbreviations	Full form
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
DPPG	Director of Pension, Provident Fund and Group Insurance
ELA	Examiner of Local Accounts
ES	Economic Services
EWS	Economically Weaker Section
FC	Finance Commission
FD	Finance Department
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
GAR	Government Accounting Rule
GDP	Gross Domestic Product
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GTA	Gorkha Territorial Administration
H&FWD	Health and Family Welfare Department
HPL	Haldia Petrochemicals Limited
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Services
IFMS	Integrated Financial Management System
IGAS	Indian Government Accounting Standards
KMDA	Kolkata Metropolitan Development Authority
LOC	Letter of Credit
MAMED	Minority Affairs and Madrasah Education Department
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MoRD	Ministry of Rural Development
MSDP	Multi-Sectoral Development Programme
MTFPS	Medium-Term Fiscal Policy Statement

Abbreviations	Full form
NABARD	National Bank for Agriculture and Rural Development
NAM	National Ayush Mission
NBSTC	North Bengal State Transport Corporation
NDRF	National Disaster Response Fund
NPRE	Non Plan Revenue Expenditure
NRHM	National Rural Health Mission
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
OBC	Other Backward Caste
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PSU	Public Sector Undertaking
PTTI	Primary Teachers' Training Institutes
RA	Running Account
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RIDF	Rural Infrastructure Development Fund
RLB	Rural Local Body
RR	Revenue Receipts
S&W	Salaries and Wages
SAAP	State Annual Action Plan
SAR	Separate Audit Report
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
SBSTC	South Bengal State Transport Corporation
SC	Scheduled Caste
SDF	Special Drawing Facility
SDRF	State Disaster Response Fund

Abbreviations	Full form
SEGF	State Employment Guarantee Fund
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
SSK	Shishu Shiksha Kendra
ST	Scheduled Tribe
TE	Total Expenditure
TPDS	Targeted Public Distribution System
TR	Treasury Receipt
UC	Utilization Certificate
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBCETF	West Bengal Compensatory Entry Tax Fund
WBERC	West Bengal Electricity Regulatory Commission
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDCL	West Bengal Power Development Corporation Limited
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTIDCL	West Bengal Transport Infrastructure Development Corporation Limited
WBTR	West Bengal Treasury Rules
WBVAT	West Bengal Value Added Tax

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