

**APPENDIX 1.1**  
(Refer State Profile, Page 1)

**A brief profile of West Bengal**

**A General Data**

S.No.	Particulars		Figures
1	Area		88,752 Sq. km.
2	Population		
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population ( as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq. km.
	b.	Density of Population ( as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,029 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		24.7 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	68.64 per cent
	b.	Literacy (as per 2011 Census ) (All India Average = 74.0 per cent)	77.08 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 47 per 1000 live births)		31
7	Life Expectancy at birth*** (All India Average = 63.5 years)		64.4 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.30)	0.27
	b.	Urban (All India = 0.37)	0.38
9	Gross State Domestic Product (GSDP) 2011-12 at current price		₹ 5,49,876 crore
10	Per capita GSDP CAGR (2002-03 to 2011-12)	West Bengal	13.98 per cent
		General Category States	13.09 per cent
11	GSDP CAGR (2002-03 to 2011-12)	West Bengal	15.39 per cent
		General Category States*****	14.46 per cent
12	Population Growth (2002-03 to 2011-12)	West Bengal	11.67 per cent
		General Category States	13.90 per cent

**B Financial Data**

CAGR		Particulars		
		2002-03 to 2010-11		2002-03 to 2011-12
		General Category States	West Bengal	West Bengal
		(In per cent)		
a.	of Revenue Receipts	16.86	15.89	16.80
b.	of Own Tax Revenue	16.74	14.71	15.08
c.	of Non Tax Revenue	12.84	17.52	8.30
d.	of Total Expenditure	14.58	12.98	13.08
e.	of Capital Expenditure	21.25	13.93	15.03
f.	of Revenue Expenditure on Education	15.41	15.89	15.34
g.	of Revenue Expenditure on Health	14.00	12.10	11.71
h.	of Salary and Wages	13.43	13.19	12.64
i.	of Pension	16.89	16.33	17.23

\* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), \*\*Economic Review 2011-12, \*\*\*Health on the March 2011, \*\*\*\*Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP), \*\*\*\*\* Excluding three General Category States i.e. Delhi, Goa and Puducherry. Financial data is based on Finance Accounts of the State Government.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

**APPENDIX 1.2**

(Refer Paragraph 1.1, Page 1)

**Structure and Form of Government Accounts**

<b>Part A: Structure of Government Accounts</b>	
<p>The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p><b>Part I: Consolidated Fund :</b> 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.</p> <p><b>Part II: Contingency Fund :</b> 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.</p> <p><b>Part III: Public Account:</b> 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.</p>	
<b>PART B: Layout of Finance Accounts</b>	
<b>Statement No.</b>	<b>Volume 1</b>
1	Presents statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts in Consolidated Fund
4	Contains statement of Expenditure in Consolidated Fund
	A Expenditure by Function
	B Expenditure by Nature
<b>Volume 2</b>	
<b>PART-I</b>	
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt
7	Gives Statement of Loans and Advances given by the Government.
	i) Sectors/Loanee Group-wise Loans and Advances
	ii) Repayment of Loans by Statutory Bodies, etc.
	iii) Recoveries in Arrears on account of Loans paid to Statutory Bodies, etc.
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government.
10	Indicates Statement of Voted and Charged Expenditure
<b>PART-II</b>	
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Provides detailed Statement of Revenue Expenditure by Minor Heads
13	Depicts detailed Statement of Capital Expenditure

14	Shows Detailed Statement of Investments of the Government
	Section-1 : Comparative summary of Government Investments, etc.
	Section-2 : Details of Investments upto 2011-12
	Section-3 : Major and Minor Head-wise details of Investments during the year
15	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Interest Bearing Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt payable in Domestic Currency
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans and Advances from the Central Government
16	Gives detailed Statement of Loans and Advances given by the Government
	Section-1:Major and Minor Head with summary of Loans and Advances
	Section-2:Details of Loans advanced during the year for Plan purposes, etc.
17	Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Provides detailed Statement on Contingency Fund and other Public Account transactions
19	Gives detailed Statement on Investments of earmarked funds

### APPENDIX - 1.3

(Refer Paragraph 1.1, Page 1)

#### Methodology adopted for the Assessment of Fiscal Position

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

The trends in GSDP for the last five years at the current prices are indicated below:

#### Trends in Gross State Domestic Product (GSDP)

	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (Rupees in crore)	299483	341942	405547 (P)	473890(Q)	549876(A)
Growth rate of GSDP	14.45	14.18	18.60	16.85	16.03

*Source: Bureau of Applied Economics and Statistics, Development and Planning Department, Government of West Bengal*  
P: Provisional, Q: Quick ; A: Advance

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$[\text{Interest payment} / \{(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2\}] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$[\text{Interest Received} / \{(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2\}] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> 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 1.2, Page 1)

## Part A : Abstract of Receipts and Disbursements for the year 2011-2012

2010-2011		Receipt		2011-2012		2010-2011		Disbursements		2011-2012			
( R u p e e s i n c o r r e )													
Section A : Revenue													
								Non-Plan		Plan		Total	
47264.20	I	Revenue Receipts		58755.04	64538.16	I	Revenue Expenditure	59197.11	14129.26	73326.37	73326.37		
					28680.41		General Services	32195.36	93.61	32288.97			
21128.73		- Tax revenue	24938.16		27343.10		Social Services	21438.47	10125.30	31563.77			
					14320.47		- Education, Sports, Arts and Culture	12541.93	3354.49	15896.42			
2380.49		- Non-tax revenue	1340.25				- Health and Family Welfare	2888.53	710.75	3599.28			
					3315.15		- Water Supply, Sanitation, Housing and Urban Development	1660.22	2297.90	3958.12			
15954.96		- State's share of Union taxes and duties	18587.81		3641.98		- Information and Broadcasting	62.03	2.20	64.23			
					78.29		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	186.78	587.40	774.18			
2535.68		- Non-Plan grants	3536.79		556.79		- Labour and Labour Welfare	124.78	50.99	175.77			
							- Social Welfare and Nutrition	3874.21	3077.56	6951.77			
3126.78		- Grants for State Plan Scheme	6529.44		156.29		- Others	99.99	44.01	144.00			
					5157.11		Economic Services	5079.40	3889.72	8969.12			
2137.56		- Grants for Central and Centrally sponsored Plan Schemes	3822.59		117.01		- Agriculture and Allied Activities	1289.62	647.38	1937.00			
					8090.49		- Rural Development	1354.82	1576.73	2931.55			
					1951.96		- Special Areas Programmes	347.90	622.99	970.89			
					2437.83		- Irrigation and Flood Control	764.93	88.71	853.64			
					782.00		- Energy	1.27	379.58	380.85			
					828.73		- Industry and Minerals	162.59	431.17	593.76			
					283.08		- Transport	926.85	93.89	1020.74			
					535.17		- Science, Technology and Environment	0.59	16.30	16.89			
					1003.99		- General Economic Services	230.83	32.97	263.80			
					28.73		Grants-in-aid and Contributions	483.88	20.63	504.51			
					239.01								
					424.16								
17273.96	II	-Revenue deficit carried over to Section B		14571.33									
64538.16				73326.37	64538.16		Total	59197.11	14129.26	73326.37			

Differences of 0.01 due to rounding

Report No 1 : State Finances for the year ended 31 March 2012

		Receipt			Disbursements					
2010-2011			2011-2012	2010-2011					2011-2012	
( R u p e e s i n c r o r e )										
						Non-Plan	Plan	Total		
<b>Section B Capital</b>										
4785.50	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	5675.89	-	III	Opening Overdraft from RBI				-
Nil	IV	Miscellaneous Capital receipts	Nil	2225.75	IV	Capital Outlay	(-) 0.38	2764.13	2763.75	2763.75
				106.86		General Services	(-) 0.03	122.29	122.26	
				476.28		Social Services	(-) 0.01	792.58	792.57	
				75.33		- Education, Sports, Arts And Culture	-	90.15	90.15	
				187.17		- Health and Family Welfare	-	393.68	393.68	
				165.48		- Water Supply, Sanitation, Housing and Urban Development	(-) 0.01	221.88	221.87	
				0.21		- Information and Broadcasting	-	0.90	0.90	
				21.67		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	21.44	21.44	
				4.90		- Social Welfare and Nutrition	-	38.09	38.09	
				-		- Social Security and Welfare	-	-	-	
				21.52		- Other Social Services	-	26.44	26.44	
				1642.61		Economic Services	(-) 0.34	1849.26	1848.92	
				147.91		- Agriculture and Allied Activities	(-) 0.35	157.69	157.34	
				1.82		- Rural Development	-	0.75	0.75	
				200.23		- Special Areas Programmes	-	299.15	299.15	
				545.58		- Irrigation and Flood Control	-	419.88	419.88	
				45.00		- Energy	-	124.00	124.00	
				64.62		- Industry and Minerals	-	62.77	62.77	
				630.03		- Transport	-	767.20	767.20	
				-		- Science Technology and Environment	-	5.00	5.00	
				7.43		- General Economic Services	0.01	12.82	12.83	
372.48	V	Recoveries of Loans and Advances	78.17	407.73	V	Loans and Advances disbursed	125.43	322.54	447.97	447.97
34.21		- From Power Projects	49.10	-		- For Power Projects	-	119.07	119.07	
20.85		- From Government Servants	17.19	-		- To Government Servants	3.73	-	3.73	
317.42		- From others	11.88	-		- To Others	121.70	203.47	325.17	

2010-2011		Receipt		2011-2012		2010-2011		Disbursements			2011-2012	
( R u p e e s i n c r o r e )												
								Non-Plan	Plan	Total		
						17273.96	VI	Revenue deficit brought down				14571.33
24800.66	VII	Public debt receipts		26555.07	6846.29	VII	Repayment of Public Debt					9299.19
23898.69		- Internal debt other than Ways and Means Advances and Overdraft	26112.23		6301.57		- Internal debt other than Ways and Means Advances and Overdraft			8159.80		
606.09		- Ways and Means Advances	-		-		- Ways and Means Advances			606.09		
295.88		- Loans and Advances from Central Government	442.84		544.72		- Repayment of Loans and Advances to Central Government			533.30		
2.70	VIII	Amount transferred to Contingency Fund		0.03	0.03	VIII	Expenditure from Contingency Fund					0.53
76696.07	IX	Public Account receipts		94384.24	74227.76	IX	Public Account disbursements					91187.25
2384.99		- Small Savings and Provident Funds	2715.01		1255.66		- Small Savings and Provident Funds			1683.21		
2119.63		- Reserve Funds	2250.70		927.55		- Reserve Funds			954.82		
43477.59		- Suspense and Miscellaneous	48240.99		43935.75		- Suspense and Miscellaneous			49064.05		
5270.24		- Remittances	5536.78		5534.77		- Remittances			5212.09		
23443.62		- Deposits and Advances	35640.76		22574.03		- Deposits and Advances			34273.08		
					Nil		- Miscellaneous Government Account			Nil		
Nil	X	Closing Overdraft from Reserve Bank of India		Nil	5675.89	X	Cash balance at end					8423.38
					0.47		- Cash in Treasuries and Local Remittances			0.39		
					168.77		- Deposits with Reserve Bank			(-)791.88		
					26.38		- Departmental Cash Balance including Permanent Advances			29.49		
					5480.96		- Investment in earmarked funds			6117.64		
					(-) 0.69		- Cash Balance Investment			3067.74		
106657.41		<b>Total</b>		126693.40			<b>Total</b>					126693.40

\*Minus balance under reconciliation with RBI

**APPENDIX 1.4 (Continued)**

(Reference: Paragraph 1.8.1; Page 36)

**Part B: Summarised financial position of the Government of West Bengal as on 31 March 2012**

As on 31.03.2011	Liabilities	As on 31.03.2012
<b>155124.15</b>	<b>Internal Debt</b>	<b>172470.48</b>
67171.18	Market Loans bearing interest	87971.13
4.02	Market Loans not bearing interest	4.39
12.92	Loans from Life Insurance Corporation of India	9.39
8576.40	Loans from other Institutions	6720.85
606.09	Ways and means Advances	-
-	Overdrafts from Reserve Bank of India	-
78753.54	Special securities issued to NSS fund of GOI	77764.72
<b>12317.96</b>	<b>Loans and Advances from Central Government</b>	<b>12227.49</b>
2.17	Pre 1984-85 Loans	4.83
1624.03	Non-Plan Loans	2231.56
10637.13	Loans for State Plan Schemes	9991.05
3.50	Loans for Central Plan Schemes	(-) 0.03
51.13	Loans for Centrally Sponsored Plan Schemes	0.08
<b>19.97</b>	<b>Contingency Fund</b>	<b>19.47</b>
<b>7924.33</b>	<b>Small Savings, Provident Funds, Etc.</b>	<b>8956.13</b>
<b>12047.74</b>	<b>Deposits</b>	<b>13415.51</b>
<b>3174.45</b>	<b>Suspense and Miscellaneous Balances</b>	<b>2351.40</b>
<b>5454.17</b>	<b>Reserve Funds</b>	<b>6750.06</b>
<b>148.06</b>	<b>Remittance Balances</b>	<b>472.75</b>
	<b>Assets</b>	
<b>31176.41</b>	<b>Gross Capital Outlay on Fixed Assets</b>	<b>33940.15</b>
10850.42	Investments in shares of Companies, Corporations, etc.	11156.43
20325.99	Other Capital Outlay	22783.72
<b>13982.07</b>	<b>Loans and Advances</b>	<b>14351.88</b>
8526.98	Loans for Power Projects	8596.95
5397.49	Other Development Loans	5710.79
57.60	Loans to Government servants and Miscellaneous loans	44.14
<b>5480.96</b>	<b>Reserve Fund Investments</b>	<b>6117.64</b>
<b>29.95</b>	<b>Advances</b>	<b>30.04</b>
	<b>Suspense and Miscellaneous Balances</b>	
<b>194.93</b>	<b>Cash</b>	<b>2305.74</b>
0.47	Cash in Treasuries and Loan Remittances	0.39
168.77	Deposits with Reserve Bank	(-) 791.88
26.38	Departmental Cash Balance including Permanent Advances	29.49
(-) 0.69	Cash Balance Investments	3067.74
<b>145346.51</b>	<b>Deficit on Government Account</b>	<b>159917.84</b>
17273.96	(i) add Revenue Deficit of the current year	14571.33
-	(ii) Miscellaneous Deficit	-
128072.55	Accumulated deficit at the beginning of the year	145346.51

\* Difference of 0.01 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 1.3, 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 1.2.2, Page 4)***Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010.*****Fiscal policy statement to be laid before West Bengal Legislative Assembly***

- (1) The State Government shall lay in every financial year before the West Bengal Legislative Assembly along with the budget, a medium-term fiscal policy statement and a fiscal policy strategy statement.
- (2) The medium-term fiscal policy statement shall set forth in such form as may be prescribed, the fiscal management objectives of the State Government and three years' rolling targets for fiscal indicators with specification of underlying assumptions.
- (3) In particular and without prejudice to the provisions contained in sub-section (2), the medium-term fiscal policy statement shall include assessment of sustainability relating to –
  - (a) the balance between revenue receipts and revenue expenditure;
  - (b) use of capital receipts including open market borrowing for generating productive assets.
- (4) The Fiscal Policy Strategy statement shall be in such form as may be prescribed and shall, *inter alia*, contain –
  - (a) policies of State Government for the ensuing financial year relating to taxation, expenditure;
  - (b) borrowings and other liabilities, lending and investment and such other activities like underwriting and guarantees and activities of Public Sector Undertakings which have potential budgetary implications;
  - (c) the strategic priorities of the State Government for the ensuing financial year in the fiscal area;
  - (d) evaluation as to how current policies of the State Government are in conformity with the fiscal management principles as set out in section 4 and the objectives set out in medium-term fiscal policy statement.

***Fiscal management principles***

- (1) The State Government shall take appropriate measures to reduce the revenue deficit and build up an adequate revenue surplus by following such principles as may be prescribed.
- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall progressively reduce –
  - (a) revenue deficit to nil within a period of five years, -

- (i) with reducing revenue deficit up to 1.6 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1<sup>st</sup> day of April, 2011, and
  - (ii) with reducing revenue deficit to zero during the financial year ending on the 31<sup>st</sup> day of March, 2015, and
  - (iii) build up surplus amount of revenue and utilise such amount for discharging liabilities in excess of assets;
- (b) fiscal deficit to 3 *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four years, -
- (i) with reducing fiscal deficit upto 3.5 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1<sup>st</sup> day of April 2011, and
  - (ii) with reducing fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) during the financial year ending on the 31<sup>st</sup> Day of March 2011;

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

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

***Measure for fiscal transparency***

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

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

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of budget, disclose in such manner as may be prescribed, -

- (a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;
- (b) as far as practicable, all outstanding contractual liabilities, revenue demand raised, but not realised, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

**Extracts from the WBFRBM (Amendment) Act, 2011**

State Government shall progressively reduce –

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

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

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

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

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

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

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

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

## APPENDIX 1.6

(Refer Paragraph 1.4, Page 10)

## Time series data on the State Government finances

(Rupees in crore)

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
	( R u p e e s i n C r o r e )				
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>30167</b>	<b>36904</b>	<b>36922</b>	<b>47264</b>	<b>58755</b>
(i) Tax Revenue	13126(44)	14419(39)	16900(46)	21129(45)	24938(42)
Taxes on Agricultural Income	(-) 3	4	9	16	11
Taxes on Sales, Trade, etc.	8060(61)	8955(62)	10510(62)	13276(63)	15888(64)
State Excise	935(7)	1083(7)	1444(9)	1783(8)	2117(8)
Taxes on Vehicles	532(4)	608(4)	774(5)	936(4)	1007(4)
Stamps and Registration fees	1417(11)	1509(11)	1814(11)	2265(11)	2732(11)
Land Revenue	1040(8)	984(7)	929(5)	1254(6)	1872(8)
Other taxes	1145(9)	1276(9)	1420(8)	1599(8)	1311(5)
(ii) Non Tax Revenue	1473(5)	4966(13)	2438(7)	2380(5)	1340(2)
(iii) State's share of Union taxes and duties	10729(35)	11322(31)	11648(31)	15955(34)	18588(32)
(iv) Grants in aid from GOI	4839(16)	6197(17)	5935(16)	7800(16)	13889(24)
<b>2. Misc. Capital Receipts</b>	Nil	Nil	Nil	Nil	Nil
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>30167</b>	<b>36904</b>	<b>36922</b>	<b>47264</b>	<b>58755</b>
<b>4. Recoveries of Loans and Advances</b>	<b>497</b>	<b>5616</b>	<b>387</b>	<b>372</b>	<b>78</b>
<b>5. Public Debt Receipts</b>	<b>15333</b>	<b>15991</b>	<b>28508</b>	<b>24800</b>	<b>26555</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14639	15591	28208	23898	26112
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	606	-
Loans and Advances from Government of India <sup>1</sup>	694	400	300	296	443
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>45997</b>	<b>58511</b>	<b>65817</b>	<b>72436</b>	<b>85388</b>
<b>7. Contingency Fund Receipts</b>	7	6	1	3	- <sup>2</sup>
<b>8. Public Account receipts</b>	50942	58144	69055	76696	94384
<b>9. Total receipts of the State (6+7+8)</b>	<b>96946</b>	<b>116661</b>	<b>134873</b>	<b>149135</b>	<b>179772</b>
<b>Part B. Expenditure /Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>38314 (91)</b>	<b>51613 (92)</b>	<b>58500 (94)</b>	<b>64538(96)</b>	<b>73326(96)</b>
Plan	6751(18)	8045(16)	9970(17)	12047(19)	14129(19)
Non-Plan	31563(82)	43568(84)	48530(83)	52491(81)	59197(81)
General Services (including Interests Payments)	18867(49)	20103(40)	26357(45)	28680(44)	32289(44)
Social Services	13463(35)	16385(32)	23996(41)	27343(42)	31564(43)
Economic Services	5554(15)	14025(27)	7742(13)	8091(13)	8969(12)
Grants-in-aid and Contribution	431(1)	428(1)	405(1)	424(1)	504(1)
<b>11. Capital Expenditure</b>	<b>2688 (6)</b>	<b>3705 (7)</b>	<b>3011 (5)</b>	<b>2226(3)</b>	<b>2764(4)</b>
Plan	2669(99)	3729(101)	2883(96)	2232(100)	2764(100)
Non-Plan	19(1)	(-24(-1))	128(4)	(-6)	-
General Services	67(2)	144(4)	157(5)	107(5)	122(4)
Social Services	766(29)	1214(32)	890(30)	476(21)	793(29)
Economic Services	1855(69)	2368(64)	1964(65)	1643(74)	1849(67)
<b>12. Disbursement of Loans and Advances</b>	<b>1062</b>	<b>760</b>	<b>752</b>	<b>408</b>	<b>448</b>
<b>13. Total (10+11+12)</b>	<b>42064</b>	<b>56078</b>	<b>62263</b>	<b>67172</b>	<b>76538</b>
<b>14. Repayments of Public Debt</b>	<b>4580</b>	<b>4855</b>	<b>7672</b>	<b>6846</b>	<b>9299</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3263	3870	6364	6302	8160
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	606
Loans and Advances from Government of India	1317	985	1308	544	533
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>46644</b>	<b>60933</b>	<b>69935</b>	<b>74018</b>	<b>85837</b>
<b>17. Contingency Fund disbursements</b>	7	-	3	-	1
<b>18. Public Account disbursements</b>	49077	54915	65057	74228	91187
<b>19. Total disbursement by the state (16+17+18)</b>	<b>95728</b>	<b>115848</b>	<b>134995</b>	<b>148246</b>	<b>177025</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>- 8147</b>	<b>-14709</b>	<b>- 21578</b>	<b>-17274</b>	<b>- 14571<sup>1</sup></b>
<b>21 Fiscal Deficit (3+4-13)</b>	<b>-11400</b>	<b>-13558</b>	<b>- 24954</b>	<b>-19535</b>	<b>- 17705</b>
<b>22. Primary Deficit (21-23)/Surplus</b>	<b>- 16</b>	<b>-1489</b>	<b>- 11649</b>	<b>-5718</b>	<b>- 1809</b>
<b>Part D Other data</b>					
23. Interest Payments (included in revenue exp.)	11384	12069	13305	13817	15896
24. Arrears of Revenue	NA	153 <sup>2</sup>	107 <sup>2</sup>	103 <sup>2</sup>	NA
25. Financial Assistance to local bodies etc.	12354	13982	19591	23656	26768
26. Ways and Means Advances/Overdraft availed (days)	65	166	95	194	186
27. Interest on WMA/Overdraft	33	13	13	28	37
28. Gross State Domestic Product (GSDP)	299483	341942	405547(P)	473890 (Q)	549876 (A)
29. Outstanding Fiscal Liabilities (year end) <sup>4</sup>	132473	145075	167682	187387	207702
30. Outstanding guarantees (year end)	13684	11973	10355	11943	10192
31. Maximum amount guaranteed(year end)	23118	19974	20298	19860	20106
32. Number of incomplete projects	NA	NA	NA	NA	NA

<sup>1</sup> Includes Ways and Means Advances from GOI<sup>2</sup> 0.03 Crore<sup>3</sup> In terms of the recommendations of the 13<sup>th</sup> Finance Commission, debt relief sanctioned by GoI, Ministry of Finance, Department of Expenditure in the form of write-off of Central Loans for an amount of ₹ 104.02 crore would not be considered for measuring fiscal performance of States in terms of Revenue/Fiscal Deficit. The Actual Revenue Deficit, therefore works out to ₹ 14,675.35 crore instead of ₹ 14571.33 crore as shown above due to the impact of debt waiver. Correspondingly, the fiscal and primary deficit should also increase to the same extent.<sup>4</sup> Change in figures of previous years is due to non-inclusion of Reserve Fund investment figures

Note : Figures in brackets represent percentage (rounded)

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
	( R u p e e s i n C r o r e )				
33. Capital blocked in incomplete projects <sup>5</sup>	1814	1881	1646	3493	4601
<b>Part E Fiscal health Indicators</b>					
<b>I. Resource Mobilisation</b>					
34. Own Tax Revenue/GSDP	0.044	0.042	0.042	0.045	0.045
35. Own Non-Tax Revenue/GSDP	0.005	0.015	0.006	0.005	0.002
36. Central Transfers/GSDP	0.036	0.033	0.029	0.034	0.034
<b>II. Expenditure Management</b>					
37. Total Expenditure/GSDP (in per cent)	14.05	16.40	15.35	14.17	13.92
38. Total Revenue Expenditure/Receipts (in per cent)	127.01	139.86	158.44	136.55	124.80
39. Revenue expenditure/Total Expenditure (in per cent)	91.09	92.04	93.96	96.08	95.80
40. Expenditure on Social Service/Total Expenditure (in per cent)	33.83	31.38	39.97	41.41	42.28
41. Expenditure on Economic Services / Total Expenditure (in per cent)	17.61	29.23	15.59	14.49	14.13
42. Capital Expenditure/Total Expenditure (in per cent)	6.39	6.61	4.84	3.31	3.61
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	6.23	6.39	4.58	3.15	3.45
<b>III Management of Fiscal Imbalances</b>					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	(-) 2.72	(-) 4.30	(-) 5.32	(-)3.65	(-) 2.65
45. Fiscal Deficit/GSDP (in per cent)	(-) 3.81	(-) 3.96	(-) 6.15	(-)4.12	(-) 3.22
46. Primary Deficit (Surplus)/GSDP (in per cent)	0.01	(-) 0.44	(-) 2.87	(-)1.21	(-) 0.33
47. Revenue Deficit/Fiscal Deficit	71.46	108.49	86.47	88.43	82.30
48. Primary Revenue Balance/GSDP	0.011	(-) 0.008	(-) 0.020	(-) 0.007	0.002
<b>IV Management of Fiscal Liabilities</b>					
49. Fiscal Liabilities/GSDP (in per cent)	44.23	42.43	41.35	39.54	37.77
50. Fiscal Liabilities/RR (in per cent)	439.12	393.11	454.15	396.47	353.51
51. Primary Deficit vis-à-vis quantum spread (Rupees in crore)	6917/(-) 16	7605/(-) 1489	15779/(-)11649	16102/(-) 5718	15764/(-)1809
52. Debt Redemption (Principal +interest)/Total Debt Receipts	1.00	0.99	0.85	0.92	0.95
<b>V Other Fiscal health Indicators</b>					
53. Return on Investment (in per cent)	0.08	0.06	-	0.01	0.01
54. Balance from Current Revenue (Rupees in crore)	(-) 5053	(-) 10770	(-) 15416	(-)9791	(-) 10794
55. Financial assets/Liabilities	0.33	0.28	0.27	0.26	0.26

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

@ GSDP figures communicated by the Government adopted.

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

<sup>6</sup> Incomplete figure, as all the Departments did not submit information.

P: Provisional, Q: Quick ; A: Advance

**APPENDIX 1.7**

(Refer Paragraph 1.4.3.1, Page 16)

**Analysis of reasons for non-release and short release of 13th FC grant by GoI during 2011-12**

(Rupees in crore)

Name of the Department	Name of Sector / Component	Allocation for the period 2011-12	Release by GOI	Reasons for non release/ short release by GOI
P&RD	Special Area Performance Grants	0.80	-	Panchayat & Rural Development department intimated that Special Area Basic grant was meant for Darjeeling District and due to transformation of administrative set up, the fund could not be obtained.
Home (C&E)	Incentive for issuing UIDs	41.68	-	Home (C&E) intimated to Unique Identification Authority of India (UIDAI) that State Government does not have data relating to BPL category enrolled for UID card and as such incentive of ₹100 per person could not be utilised.
Development & Planning	Improvement of Statistical System	3.80	-	No UC/ SOE was received for ₹3.80 crore pertaining to award year 2010-11 released in Nov 2011.
Home (Police)	Training school for Kolkata Police	18.00	-	Non submission of UC by concerned department. Further State was to submit Action plan and UC.
P&RD	General Performance grants for PRIs	152.97	24.01	Non fulfilment of conditions attached for General Performance grant for PRIs.
Municipal Affairs	General Performance grants for ULBs	59.63	11.60	Non-fulfilment of conditions attached for General Performance grant for ULBs.
Judicial	8 components envisaged by 13 <sup>th</sup> FC under Improvement of delivery of Justice	42.18	21.09	Judicial department was yet to forward Perspective plan, UC, SOE, Action plan for (i) Morning /Evening Courts, (ii) Training of Judicial Officer and (iii) Appointment of Court Managers. Finance department had already requested the concerned department to comply with the preconditions attached for further release of grants by GoI. Judicial department stated that its subordinate units had not submitted action plan so that even available fund can be utilised.
Home (Police)	Training School for W.B Police	22.75	22.72	UC pending from the concerned department.
WCD&SW	Construction of Anganwadi Centres	75.00	74.96	UC and Action Plan pending from the concerned department.
I&CA	Maintenance of historical Monuments	25.00	14.50	UC and Action Plan pending from the concerned department.
<b>Total</b>		<b>441.81</b>	<b>168.88</b>	

Source: Audit findings

**APPENDIX 1.8***(Refer Paragraph 1.7.3, Page 32)***Statement showing Government investment in Companies / Corporations with negative net-worth  
(Rupees in crore)**

Sl. No.	Name of Companies/Corporations	Period of accounts	Paid up Capital	Accumulated profit (+) / Loss (-)	Negative Net Worth	Year(s) of investment	Amount invested ( in crore)
1	North Bengal State Transport Corporation	2008-09	10.70	- 480.39	- 469.69	Upto 2010-11	3.63
2	The Kalyani Spinning Mills Limited	2009-10	12.63	- 443.38	- 430.75	Upto 2010-11	14.63
3	South Bengal State Transport Corporation	2009-10	11.01	- 352.90	- 341.89	Upto 2010-11	10.06
4	Greater Calcutta Gas Supply Corporation Limited	2010-11	41.15	- 274.77	- 233.62	Upto 2010-11	41.15
5	West Bengal Tea Development Corporation Limited	2010-11	37.98	- 175.02	- 137.04	Upto 2011-12	40.24
6	West Bengal Sugar Industries Development Corporation Limited	2010-11	15.24	-145.20	-129.96	Upto 2010-11	15.24
7	Basumati Corporation Limited	2010-11	0.10	-106.41	-106.31	Upto 2010-11	0.10
8	West Bengal Agro Industries Corporation Limited	2010-11	2.70	- 33.76	- 31.06	Upto 2010-11	8.41
9	Mayurakshi Cotton Mills (1990) Limited	2010-11	6.76	-34.48	-27.72	Upto 2011-12	8.58
10	Westinghouse Saxby Farmer Limited	2010-11	7.74	-28.92	-21.18	Upto 2010-11	386.87
11	West Bengal State Leather Industries Development Corporation Limited	2007-08	3.95	-20.96	-17.01	Upto 2010-11	5.65
12	The State Fisheries Development Corporation Limited	2010-11	2.70	-13.33	- 10.63	Upto 2010-11	2.70
13	West Bengal Handloom and Powerloom Development Corporation Limited	2009-10	46.76	-55.67	-8.91	Upto 2010-11	33.75
14	West Bengal Handicraft Development Corporation Limited	2008-09	15.30	- 20.43	- 5.13	Upto 2011-12	17.95
15	The West Bengal Small Industries Development Corporation Limited (WBSIDC Limited)	2010-11	27.72	- 28.21	- 0.49	Upto 2011-12	53.35
	<b>Total</b>				<b>-1971.39</b>		<b>642.31</b>

*Source: Accounts of the Companies and Finance Accounts*



**APPENDIX 1.9**  
*(Refer Paragraph 1.7.4, Page 32)*  
**Summarised Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings**

Sl. No.	Name of the Undertakings	Period of Accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the year	Turnover	Net profit/loss	Interest on capital	Total return (8+9)	Percentage return on capital
1	Greater Calcutta Milk Supply Scheme	2010-11	67936.42	417.34	6.98	2707.13	(-)6335.99	595.42	(-)5740.57	
2	Burdwan Milk Supply Scheme	2010-11	2260.39	40.94	2.19	-	(-)182.21	8.06	(-)174.15	
3	Durgapur Milk Supply Scheme	2010-11	3992.74	18.97	0.46	80.39	(-)1009.88	506.99	(-)502.89	
4	Krishnanagar Milk Supply Scheme	2010-11	2245.46	41.38	2.22	-	(-)47.60	-	(-)47.60	
5	Directorate of Cinchona and Other Medicinal Plants	2009-10	26150.90	1147.42	133.38	110.90	(-)3431.82	366.51	(-)3065.31	
6	Central Engineering Organisation Dasnagar, Howrah	2000-01	323.70	1.23	0.11	51.78	(-)68.96	73.78	(-)4.82	
7	Oriental Gas Company's Undertaking	1989-90	1540.12	159.86	0.70	32.08	(-)339.03	31.09	(-)307.94	
			<b>104449.73</b>	<b>1827.14</b>						

Source: Information collected by O/o the AG (E&RSA)



## APPENDIX 2.1

(Refer Paragraph 2.3.1; Page 46)

**Statement of various grants/appropriations where saving was more than ₹ 10 crore each or more than 20 per cent of the total provision  
(Rupees in crore)**

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue (Voted)			
1	1	Legislative Assembly Secretariat	53.60	18.97	35
2	3	Council of Ministers	8.86	3.10	35
3	6	Animal Resources Development	580.23	118.07	20
4	7	Backward Classes Welfare	925.92	146.73	16
5	8	Co-operation	226.75	99.07	44
6	9	Commerce and Industries	410.70	107.23	26
7	10	Consumer Affairs	49.03	13.27	27
8	11	Micro and Small Scale Enterprises and Textiles	388.49	70.27	18
9	12	Development and Planning	447.62	186.81	42
10	13	Education (Higher)	2309.36	303.48	13
11	14	Education (Mass)	246.56	123.53	50
12	15	Education (School)	14692.37	1067.46	7
13	16	Environment	30.62	17.17	56
14	17	Excise	99.19	21.93	22
15	19	Fire and Emergency Services	187.85	15.20	8
16	20	Fisheries	172.27	27.60	16
17	21	Food and Supplies	2537.08	272.47	11
18	22	Food Processing Industries and Horticulture	77.55	14.42	19
19	23	Forest	389.97	64.02	16
20	24	Health and Family Welfare	3745.08	302.12	8
21	26	Hill Affairs	367.37	47.13	13
22	27	Home	3952.35	460.83	12
23	28	Housing	102.42	23.98	23
24	29	Industrial Reconstruction	2.16	0.51	24
25	30	Information and Cultural Affairs	149.74	63.17	42
26	31	Information Technology	90.38	68.14	75
27	32	Irrigation and Waterways	579.60	81.76	14
28	33	Jails	177.45	24.90	14
29	34	Judicial	405.36	89.12	22
30	35	Labour	454.17	83.65	18
31	36	Land and Land Reforms	981.78	200.68	20
32	37	Law	6.35	2.41	38
33	38	Minority Affairs and Madrasah Education	904.27	129.59	14
34	39	Municipal Affairs	3414.45	1002.68	29
35	40	Panchayat and Rural Development	4832.84	1079.53	22
36	41	Parliamentary Affairs	6.18	1.41	23
37	42	Personnel and Administrative Reforms	39.34	13.10	33
38	43	Power and Non-conventional Energy Sources	509.09	123.00	24
39	44	Public Enterprises	2.67	1.20	45
40	45	Public Health Engineering	1041.92	415.41	40
41	46	Refugee, Relief and Rehabilitation	53.62	24.93	46
42	48	Science and Technology	15.58	7.70	49
43	49	Sports and Youth Services	133.50	37.45	28
44	50	Sunderban Affairs	173.58	75.21	43
45	51	Technical Education and Training	346.68	85.68	25
46	53	Transport	678.28	183.72	27

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
47	54	Urban Development	1907.24	520.10	27
48	55	Water Resources Investigation and Development	542.30	156.40	29
49	56	Women and Child Development and Social Welfare	2245.64	60.39	3
50	58	Paschimanchal Unnayan Affairs	185.00	47.10	25
51	59	Self-Help Groups and Self Employment	215.48	80.14	37
52	62	North Bengal Development	171.30	40.09	23
		<b>Capital (Voted)</b>			
1	1	Legislative Assembly Secretariat	6.60	5.35	81
2	2	Governor's Secretariat	0.50	0.50	100
3	5	Agriculture	115.26	105.18	91
4	6	Animal Resources Development	61.00	42.50	70
5	7	Backward Classes Welfare	45.09	23.65	52
6	8	Co-operation	69.66	49.90	72
7	9	Commerce and Industries	100.43	79.49	79
8	11	Micro and Small Scale Enterprises and Textiles	93.06	13.86	15
9	12	Development and Planning	140.05	31.48	22
10	13	Education (Higher)	28.60	18.66	65
11	14	Education (Mass)	15.25	11.39	75
12	15	Education (School)	60.11	42.68	71
13	17	Excise	10.00	6.89	69
14	18	Finance	94.41	87.90	93
15	19	Fire and Emergency Services	62.00	54.64	88
16	20	Fisheries	65.93	12.29	19
17	21	Food and Supplies	85.22	21.87	26
18	22	Food Processing Industries and Horticulture	40.76	22.73	56
19	23	Forest	30.00	14.17	47
20	24	Health and Family Welfare	469.63	75.32	16
21	25	Public Works	1136.94	237.94	21
22	27	Home	270.48	92.17	34
23	28	Housing	593.58	481.39	81
24	29	Industrial Reconstruction	7.40	7.40	100
25	31	Information Technology	11.10	3.04	27
26	32	Irrigation and Waterways	2279.25	1920.74	84
27	33	Jails	7.17	4.40	61
28	34	Judicial	51.86	28.42	55
29	35	Labour	0.60	0.32	53
30	36	Land and Land Reforms	37.17	32.77	88
31	38	Minority Affairs and Madrasah Education	98.00	63.86	65
32	39	Municipal Affairs	298.17	114.73	38
33	40	Panchayat and Rural Development	2.00	1.25	62
34	42	Personnel and Administrative Reforms	49.00	15.68	32
35	43	Power and Non-Conventional Energy Sources	309.64	65.57	21
36	44	Public Enterprises	44.85	9.68	22
37	45	Public Health Engineering	6.03	1.78	30
38	50	Sunderban Affairs	80.00	23.79	30
39	51	Technical Education and Training	195.40	127.26	65
40	52	Tourism	20.50	7.88	38
41	53	Transport	430.39	189.50	44
42	54	Urban Development	22.70	10.42	46
43	55	Water Resources Investigation and Development	470.28	408.74	87
44	56	Women and Child Development and Social Welfare	80.00	79.42	99
45	58	Paschimanchal Unnayan Affairs	15.00	12.46	83
46	59	Self Help Group and Self Employment	10.00	9.84	98
47	60	Civil Defence	12.80	6.20	48
48	62	North Bengal Development	30.00	29.92	100

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
<b>Revenue (Charged)</b>					
1	1	Legislative Assembly Secretariat	0.32	0.22	69
2	2	Governor's Secretariat	7.97	1.75	22
3	6	Animal Resources Development	0.10	0.10	100
4	7	Backward Classes Welfare	0.20	0.20	100
5	8	Co-operation	4.00	1.20	30
6	11	Micro and Small Scale Enterprises and Textiles	0.60	0.27	45
7	18	Finance	15931.27	193.68	1
8	19	Fire and Emergency Services	0.25	0.18	72
9	22	Food Processing Industries and Horticulture	0.20	0.20	100
10	28	Housing	2.55	0.65	25
11	34	Judicial	103.06	29.27	28
12	35	Labour	0.01	0.01	100
13	36	Land and Land Reforms	1.20	0.85	71
14	40	Panchayat and Rural Development	3.56	2.85	80
15	53	Transport	3.09	1.54	50
<b>Capital (Charged)</b>					
1	4	Agricultural Marketing	0.01	0.01	100
2	6	Animal Resources Development	0.10	0.05	50
3	7	Backward Classes Welfare	0.40	0.40	100
4	9	Commerce and Industries	1.97	0.50	25
5	22	Food Processing Industries and Horticulture	0.30	0.08	27
6	40	Panchayat and Rural Development	1.78	0.76	43

Source: Appropriation Accounts

**Appendix 2.2**

(Refer Paragraph 2.3.2, Page 47)

**Statement showing persistent savings under some grants (Rupees in crore)**

	No. and Name of the grant	Amount of savings				
		2007-08	2008-09	2009-10	2010-11	2011-12
<b>Revenue-Voted</b>						
1	7-Backward Classes Welfare	64.06 (15)	37.88 (7)	31.03 (6)	72.29 (11)	146.73 (16)
2	10-Consumer Affairs	6.47 (25)	5.26 (18)	5.78 (15)	10.21 (25)	13.27 (27)
3	31-Information and Technology	17.77 (33)	13.96 (30)	6.43 (10)	71.99 (84)	68.14 (75)
4	34-Judicial	30.48 (17)	34.10 (17)	53.50 (20)	44.53 (13)	89.12 (22)
5	38-Minority Affairs and Madrasah Education	128.64 (54)	154.79 (38)	91.39 (17)	189.48 (19)	129.59 (14)
6	39-Municipal Affairs	269.89 (17)	69.75 (4)	536.87 (20)	557.09 (18)	1002.68 (29)
7	49-Sports and Youth Services	9.76 (17)	9.54 (13)	21.22 (23)	48.52 (41)	37.45 (28)
8	54-Urban Development	202.24 (19)	140.14 (11)	745.52 (43)	767.39 (41)	520.10 (27)
<b>Capital-Voted</b>						
1	6-Animal Resources Development	10.19 (72)	9.60 (81)	34.63 (81)	39.02 (72)	42.50 (70)
2	7-Backward Classes Welfare	28.85 (78)	5.14 (15)	8.23 (24)	23.67 (52)	23.65 (52)
3	9-Commerce and Industries	9.42 (18)	237.72 (83)	16.95 (47)	32.53 (59)	79.49 (79)
4	11- Micro and Small Scale Enterprises and Textiles	12.24 (25)	11.56 (20)	19.22 (26)	47.92 (36)	13.86 (15)
5	15-School Education	14.35 (72)	7.68 (56)	7.89 (55)	49.45 (66)	42.68 (71)
6	20-Fisheries	35.06 (65)	6.76 (21)	6.52 (14)	21.75 (31)	12.29 (19)
7	24-Health and Family Welfare	67.83 (52)	59.54 (30)	66.27 (24)	97.74 (35)	75.32 (16)
8	25-Public Works	240.03 (29)	53.84 (8)	71.53 (8)	218.28 (22)	237.94 (21)
9	32-Irrigation and Waterways	126.14 (35)	186.50 (43)	348.90 (48)	995.77 (68)	1920.74 (84)
10	39-Municipal Affairs	35.41 (30)	41.66 (22)	119.08 (61)	59.90 (26)	114.73 (38)
11	55-Water Resources Investigation and Development	43.42 (39)	17.60 (11)	69.18 (36)	348.26 (81)	408.74 (87)

Source: Appropriation Accounts

## APPENDIX 2.3

(Refer : Paragraph 2.3.5; Page 48)

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

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
( R u p e e s i n c r o r e )						
<b>Voted Grants</b>						
1	4-Revenue	Agricultural Marketing	28.27	42.57	14.30	51
2	5-Revenue	Agriculture	769.10	785.64	16.54	2
3	18-Revenue	Finance	9082.60	10664.37	1581.77	17
4	25-Revenue	Public Works	1298.28	1395.46	97.18	7
5	47-Revenue	Disaster Management	857.76	1912.60	1054.84	123
6	60-Revenue	Civil Defence	279.39	291.98	12.59	5
7	4-Capital	Agricultural Marketing	25.05	43.16	18.11	72
<b>Total Voted</b>				<b>15135.78</b>	<b>2795.33</b>	
<b>Charged Appropriations</b>						
1	5-Capital	Agriculture	-	35.57	35.57	-
2	12-Capital	Development and Planning	-	0.14	0.14	-
3	18-Capital	Finance	27020.37	29119.47	2099.10	8
4	23-Revenue	Forest	-	0.19	0.19	-
	23-Capital		-	1.27	1.27	-
5	25-Capital	Public Works	0.79	1.36	0.57	72
6	27-Revenue	Home	1.18	3.17	1.99	169
	27-Capital		0.04	1.79	1.75	-
7	32-Capital	Irrigation and Waterways	0.01	2.05	2.04	-
8	39-Capital	Municipal Affairs	-	5.42	5.42	-
9	42-Revenue	Personnel and Administrative Reforms	0.01	0.03	0.02	200
	42-Capital		0.06	0.17	0.11	183
10	43-Capital	Power and Non-conventional Energy Sources	45.50	51.21	5.71	13
11	46-Capital	Refugee, Relief and Rehabilitation	-	1.34	1.34	-
12	53-Capital	Transport	4.77	54.39	49.62	-
<b>Total</b>		<b>Charged</b>		<b>29277.57</b>	<b>2204.84</b>	
<b>Grand Total</b>				<b>44413.35</b>	<b>5000.17</b>	

Source: Appropriation Accounts

**APPENDIX 2.4**

(Reference: Paragraph 2.3.6; Page 48)

**Expenditure incurred without provision during 2011-12**

**(Rupees in crore)**

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
<b>4-Agricultural Marketing</b> -Revenue (Voted)-2435-Other Agricultural Programmes-01-Marketing and Quality Control-190-Assistance to Public Sector and Other Undertakings-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 004-Subsidy for Marketing of Non-perishable Agriculture Produces (AM)		5.00
<b>5-Agriculture</b> -Revenue (Voted)-2401-Crop Husbandry-00—113-Agricultural Engineering-Plan-Central Sector (New Schemes)-CN 001-Promotion and Strengthening of Agricultural Mechanisation through Training, Testing and Demonstration		1.71
<b>6-Animal Resources Development</b> - Revenue (Voted)-2404-Dairy Development-00-190-Assistance to Public Sector and Other Undertakings-Non-Plan-001-West Bengal Dairy and Poultry Development Corporation (AD)		2.33
<b>9-Commerce and Industries</b> -Revenue(Voted)-2852-Industries-80-General-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 024-Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata (CI)		0.95
<b>10-Consumer Affairs</b> -Revenue (Voted)-3456-Civil Supplies-00-800-Other Expenditure-Plan-Central Sector (New Schemes)-CN 003-Consumer Awareness Programme (CA)		0.62
<b>15-School Education</b> -Revenue (Voted)-2202-General Education-01-Elementary Education-789-Special Component Plan for SC-Plan-Centrally Sponsored (New Schemes)-CS 007-Cost towards Honorarium to Cook-cum-Helper for Mid-Day Meal Scheme (ES)		42.41
Plan-State Plan (Annual Plan and Eleventh Plan)-SP 034-Provision for Sarba Siksha Avijan under the recommendation of 13 <sup>th</sup> Finance Commission (State Share)		99.84
796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 034-Provision for Sarba Siksha Avijan under the recommendation of 13 <sup>th</sup> Finance Commission (State Share)		24.96
02-Secondary Education-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 013-Provision for Incentive to the Development of Secondary Education (ES)		9.01
80-General-001-Direction and Administration-Non-Plan-003-Strengthening of Education Administration (Higher)(EH)		52.64

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
107-Scholarship-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-National Scholarships to the Children of Primary and Secondary Teachers (ES)		27.39
<b>25-Public Works</b> -Revenue (Voted)-3054-Roads and Bridges-80-General-001-Direction and Administration-Non-Plan-001-Establishment charges transferred from the revenue head '2059'-Public Works		6.44
3054-Roads and Bridges-80-General-797-Transfers to/from Reserve Fund-Deposit Account-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 003 Transfer to the Deposit Account for subversion from Central Road Fund (CRF)(PR)		63.33
<b>28-Housing</b> -Revenue (Voted)-2216-Housing-01-Government Residential Buildings-700-Other Housing-Non-Plan-001-Maintenance and Repairs of Requisitioned buildings (HO)		1.08
<b>28-Housing</b> -Capital (Voted)-4216-Capital Outlay on Housing-02-Urban Housing-796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Construction of Houses under Subsidised Housing Scheme for Forest Villagers (HO)		0.10
<b>38-Minority Affairs and Madrasah Education</b> -Revenue(Voted)-2235-Social Security and Welfare-02-Social Welfare-200-Other Programmes-Plan-State Plan(Annual Plan and Eleventh Plan)-SP 022-Integrated Minority Development Scheme		27.66
<b>38-Minority Affairs and Madrasah Education</b> -Capital(Voted)-4250-Capital Outlay on Other Social Services-00—800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 004-Construction of Minority Bhavan		7.00
<b>39-Municipal Affairs</b> -Revenue (Voted)-2217-Urban Development-05-Other Urban Development Schemes-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-Programme for Liberation of Scavengers by Conversion of Privies into Sanitary Latrines in Municipal Towns (State's Share)(MA)		0.86
SP 004-Basic Minimum Service		1.12
<b>40-Panchayat and Rural Development</b> - Revenue (Voted)-2515-Other Rural Development Programmes-00-196-Assistance to Zilla Parishad/District Level Panchayat-Non-Plan-001-Assistance to Panchayati Raj Bodies as Recommended by the 12 <sup>th</sup> Finance Commission (PN)		22.69
197-Assistance to Block Panchayats- Non-Plan-001-Assistance to Panchayati Raj Bodies as Recommended by the 12 <sup>th</sup> Finance Commission (PN)		34.03
198-Assistance to Gram Panchayats- Non-Plan-001-Assistance to Panchayat Raj Bodies as		132.35

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
Recommended by the 12 <sup>th</sup> Finance Commission (PN)		
800-Other Expenditure-Non-Plan-001-Production of Panchayati Raj Journal in Regional Language-Plan-State Plan (Annual Plan and Eleventh Plan)		2.92
SP 022-Assistance to Panchayati Raj Bodies for Meeting its Committed Liability for Completion of Infrastructure Schemes (PN)		4.61
3454-Census Surveys and Statistics-02-Surveys and Statistics-112-Economic Advice and Statistics-Plan-Central Sector (New Schemes)-CN 001-Assistance for Identification of Rural Households living below the poverty line		10.61
<b>42-Personnel and Administrative Reforms-Capital(Voted)-4059-Capital Outlay on Public Works-01-Office Buildings-051-Construction-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 065-Other Administrative Service-one time ACA for construction of Regional Training Centre in District Head Quarters (Central Share)</b>		1.45
<b>45-Public Health Engineering - Revenue (Voted) -2215-Water Supply and Sanitation-01-Water Supply-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 024-Piped Water Supply Schemes for Rural Areas (ARWSP-State Share((PH)</b>		0.85
<b>46-Refugee, Relief and Rehabilitation-Capital (Voted)-4235-Capital Outlay on Social Security and Welfare-01-Rehabilitation-201-Other Rehabilitation Schemes-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 006-Development of Infrastructure facilities in rural plots for displaced persons' colonies in West Bengal</b>		4.99
<b>51-Technical Education and Training-Revenue (Voted)-2230-Labour and Employment-03-Training-003-Training of Craftsmen and Supervisors-Plan-Centrally Sponsored (New Schemes)-CS 004-State Committee for SDIS Scheme</b>		4.76
<b>51-Technical Education and Training-Capital (Voted)-4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education-104-Polytechnics-Plan-Central Sector (New Schemes)-CN 001-Establishment of New Government Polytechnics</b>		19.81
<b>53-Transport-Capital (Voted)-5055-Capital Outlay on Road Transport-00-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 011-Calcutta Transport Infrastructure Development Project Design and Construction of Fly-overs Improvement of Road Inter-sections through JBIC (OECF) loan assistance</b>		2.16



Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
<b>54-Urban Development</b> -Revenue (Voted)- 2217-Urban Development-05-Other Urban Development Schemes-191-Assistance to Municipal Corporations-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 052-Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM (JNNURM)(UD)		3.36
SP 053-Grants to ADDA for BSUP Schemes under JNNURM (JNNURM)(UD)		5.06
<b>56-Women and Child Development and Social Welfare</b> -Revenue (Voted)-2235-Social Security and Welfare-02-Social Welfare-104-Welfare of Aged, Infirm and Destitute-Non-Plan-021-Shelter for Homeless Persons		0.85
2236-Nutrition-02-Distribution of Nutritious Food and Beverages-101-Special Nutrition Programmes-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 007-Grants to PRIs for Construction of Anganwadi Centres under RIDF (RIDF)		8.97
789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 005-Grants to PRIs for construction of Anganwadi Centres under RIDF		3.08
<b>60-Civil Defence</b> -Capital (Voted)-4070-Capital Outlay on other Administrative Services-00-003-Training-Plan-Centrally Sponsored (New Schemes)-CS 001-Upgradation of Training Institute		0.97
800-Other Expenditure-Plan-Centrally Sponsored (New Schemes)-CS 001-Trooper Carrier-cum-Training Vehicle for upgradation of Central Civil Defence Training Institute, West Bengal		3.74
<b>62-North Bengal Development</b> -Revenue (Voted)-2575-Other Special Areas Programmes-02-Backward Areas-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 018-Development of North Bengal		30.91
796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 018-Development of North Bengal		12.85
	<b>5-Agriculture-Capital (Charged)-</b>	
	6004-Loans and Advances from the Central Government-04-Loans for Centrally Sponsored Plan Schemes-800-Other Loans-Non-Plan-011-Loans for Integrated Watershed Management in the Catchments of Flood Prone Rivers in Indo-Gangetic basin (AG)	0.46
	013-Loans for National Watershed Development Project for Rainfed Areas (NWDPR)(AG)	3.58

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
	063-Macro management of Agriculture-Supplementation/Complementation of States Efforts through Work Plans (AG)	31.53
	<b>12-Development and Planning-Capital (Charged)-</b>	
	6004-Loans and Advances from the Central Government-03-Loans for Central Plan Schemes-800-Other Loans-Non-Plan -013-Loans for Strengthening of State Land Use Board (DP)	0.14
	<b>18-Finance-Revenue(Charged)-2049-Interest Payments-01-Interest on Internal Debt-101-Interest on Market Loans (Charged)-Non-Plan-</b>	
	012-9.00 <i>per cent</i> West Bengal Loan, 1999	9.26
	045-9.72 <i>per cent</i> West Bengal Government Stock, 2011	19.03
	122-8.36 <i>per cent</i> West Bengal Government Stock, 2021(FA)	58.52
	123-8.44 <i>per cent</i> West Bengal Government Stock, 2021 (FA)	74.82
	124-8.60 <i>per cent</i> West Bengal Government Stock, 2021	215.00
	125-8.61 <i>per cent</i> West Bengal Government Stock, 2021	43.05
	127-8.64 <i>per cent</i> West Bengal Government Stock, 2021	43.20
	128-8.55 <i>per cent</i> West Bengal Government Stock, 2021	42.75
	129-7.80 <i>per cent</i> West Bengal State Development Loan, 2012 (FA)	8.93
	130-8.65 <i>per cent</i> West Bengal Government Stock, 2021	108.13
	115-Interest on Ways and Means Advance from RBI-Non-Plan	
	003-Cash Credit and Ways and Means Advance-Interest on Short Fall and Overdraft (FA)	8.31
	123-Interest on Special Securities issued to NSSF of the Central Government by the State Government-Non-Plan-	
	012-10.50 <i>per cent</i> West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2001 (FA)	496.58
	013-10.50 <i>per cent</i> West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2003 (FA)	124.30
	016-10.50 <i>per cent</i> West Bengal NSSF, 2000	350.15
	017-10.50 <i>per cent</i> West Bengal NSSF, 1999	260.86
	019-9.50 <i>per cent</i> West Bengal Government NSSF, 2011	189.98
	020-9.50 <i>per cent</i> West Bengal Government NSSF, 2012	89.57
	200-Interest on Other Internal Debts (Charged) – Non-Plan-	
	034-Loans from HUDCO (RL)	0.73

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
	04-Interest on Loans and Advances from Central Government-104-Interest on Loans for Non-Plan Schemes (Charged)-Non-Plan-	
	003-Interest on Loans for Share of Small Savings Collections (FA)	24.05
	<b>18-Finance-Capital (Charged)-6003-Internal Debt of the State Government-00-101-Market Loans-Non-Plan-Bearing Interest</b>	
	M 014-11.50 <i>per cent</i> West Bengal Loan, 2011 (FA)	94.10
	M 015-12.00 <i>per cent</i> West Bengal Loan, 2011	177.08
	M 047-8.30 <i>per cent</i> West Bengal Loan, 2012	245.90
	M 048-8.00 <i>per cent</i> West Bengal Loan, 2012	160.83
	M 049-9.45 <i>per cent</i> West Bengal Loan, 2011	75.00
	M 050-9.72 <i>per cent</i> West Bengal Loan, 2011	250.00
	M 051-10.35 <i>per cent</i> West Bengal Loan, 2011	387.74
	111-Special Securities issued to National Small Savings Fund of the Central Government-Non-Plan	
	009-10.50 <i>per cent</i> West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2003	69.63
	013-9.50 <i>per cent</i> West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2006 (FA)	146.33
	6004-Loans and Advances from the Central Government-02-Loans for State/Union Territory Plan Schemes-101-Block Loans-Non-Plan-001-Loans for State Plan Schemes (FA)	1068.55
	<b>23-Forest-Revenue(Charged)-2049-Interest Payments-</b>	
	04-Interest on Loans and Advances from Central Government-103-Interest on Loans for Centrally Sponsored Plan Schemes (Charged)-Non-Plan-035- Interest on Loans for Minor Irrigation, Soil Conservation and Area Development (i) Loans for Soil Conservation works in the River Catchment Area of the Kangsabati, Teesta, Ganga, etc.	0.19
	<b>23-Forest-Capital (Charged)-6004-Loans and Advances from the Central Government-</b>	
	04-Loans for Centrally Sponsored Plan Schemes-800-Other Loans-Non-Plan-009-Loans for Soil Conservation works in the River Catchment Area of the Kangsabati, Teesta, Ganga Basin, etc. (FR)	1.27

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
	<b>25-Public Works-Capital (Charged)-6004-Loans and Advances from the Central Government-</b>	
	04-Loans for Centrally Sponsored Plan Schemes-800-Other Loans-Non-Plan-044-State Roads of Economic or Inter-State Importance (PR)	0.69
	<b>27-Home-Capital (Charged)- 6004-Loans and Advances from the Central Government-</b>	
	01-Non-Plan Loans-800-Other Loans-Non-Plan-006-Loans for other Administrative Services : Modernisation of Police Force (HP)	1.75
	<b>53-Transport-Capital (Charged)- 6004-Loans and Advances from the Central Government-</b>	
	04-Loans for Centrally Sponsored Plan Schemes-800-Other Loans-Non-Plan-076-Loans for Construction of Second Bridge over Hooghly river including Kona Express Way (TR)	49.84
<b>Total</b>		<b>5617.30</b>

Source: Appropriation Accounts

## APPENDIX 2.5

(Reference: Paragraph 2.3.7; Page 48)

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

(Rupees in lakh)

	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
<b>A-</b>	<b>Revenue (Voted)</b>				
3-	Council of Ministers	663.37	576.36	87.01	223.00
10-	Consumer Affairs	4789.12	3575.99	1213.13	113.71
12-	Development and Planning	44713.78	26080.52	18633.26	48.10
14-	Mass Education	23336.78	12303.73	11033.05	1319.46
15-	School Education	1365708.20	1362491.14	3217.06	103529.16
16-	Environment	3037.11	1345.43	1691.68	24.87
20-	Fisheries	16310.04	14467.40	1842.64	917.04
24-	Health and Family Welfare	368557.40	344296.62	24260.78	5950.86
26-	Hill Affairs	35863.49	32023.84	3839.65	873.24
27-	Home	362903.61	349152.49	13751.12	32331.73
33-	Jails	16487.83	15254.23	1233.60	1256.88
34-	Judicial	37561.89	31624.28	5937.61	2974.57
38-	Minorities Affairs and Madrasah Education	86080.36	77468.08	8612.28	4346.68
39-	Municipal Affairs	338462.28	241177.72	97284.56	2983.00
40-	Panchayat and Rural Development	412528.89	375331.05	37197.84	70755.00
45-	Public Health Engineering	103616.00	62651.06	40964.94	576.00
	<b>Total for Revenue (Voted)</b>	<b>3220620.15</b>	<b>2949819.94</b>	<b>270800.21</b>	<b>228223.30</b>
<b>B-</b>	<b>Capital (Voted)</b>				
8-	Co-operation	5466.00	1975.98	3490.02	1499.80
15-	School Education	5700.00	1742.25	3957.75	310.50
20-	Fisheries	6543.00	5364.10	1178.90	50.25
34-	Judicial	3550.00	2344.10	1205.90	1636.24
35-	Labour	50.00	27.68	22.32	10.00
40-	Panchayat and Rural Development	100.00	75.00	25.00	100.00
	<b>Total for Capital (Voted)</b>	<b>21409.00</b>	<b>11529.11</b>	<b>9879.89</b>	<b>3606.79</b>
	<b>Total for (Voted)</b>	<b>3242029.15</b>	<b>2961349.05</b>	<b>280680.10</b>	<b>231830.09</b>
	<b>Revenue (Charged)</b>				
18-	Finance	1590958.62	1573759.08	17199.54	2168.19
25-	Public Works	822.67	740.23	82.44	23.68
34-	Judicial	10086.64	7379.30	2707.34	219.73
40-	Panchayat and Rural Development	100.20	71.78	28.42	256.22
	<b>Total for Charged</b>	<b>1601968.13</b>	<b>1581950.39</b>	<b>20017.74</b>	<b>2667.82</b>
	<b>Grand Total</b>	<b>4843997.28</b>	<b>4543299.44</b>	<b>300697.84</b>	<b>234497.91</b>

Source: Appropriation Accounts

**APPENDIX 2.6**

(Refer : Paragraph 2.3.7; Page 48)

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

(Rupees in crore)							
Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	4	<b>Agricultural Marketing</b> Revenue (Voted)	27.94	0.33	28.27	42.57	14.30
2	5	<b>Agriculture-</b> Revenue (Voted)	720.14	48.96	769.10	785.64	16.54
3	18	<b>Finance</b> Revenue (Voted)	7554.30	1528.30	9082.60	10664.37	1581.77
4		Capital (Charged)	15991.38	11028.99	27020.37	29119.47	2099.10
5	25	<b>Public Works</b> Revenue (Voted)	1281.10	17.18	1298.28	1395.46	97.18
6	53	<b>Transport</b> Capital (Charged)	-	4.77	4.77	54.39	49.62
		<b>Total</b>		<b>12628.53</b>			<b>3858.51</b>

Source: Appropriation Accounts

**APPENDIX 2.7***(Refer : Paragraph 2.3.8; Page 49)***Excessive/unnecessary/insufficient re-appropriation of funds****(Rupees in lakh)**

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	11	Micro and Small Scale Enterprises and Textiles	2401-Crop Husbandry-00-108-Commercial Crops-Non-Plan-016-Schemes for Lac Development Programmes (CS)	(-) 52.28	(-) 59.48
			103-Handloom Industries-Non-Plan-008-Schemes for Handloom Industries (CS)	(-) 19.32	(-) 333.63
			789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-Development Scheme for Handicraft Industries (CS)	(-) 78.35	(-) 30.09
2	15	Education (School)	2202-General Education-01-Elementary Education-112-National Programme of Mid-Day Meals in Schools- Plan- Centrally Sponsored (New Schemes)-CS 001-Cooking Cost of Mid-Day Meal Scheme (ES)	(-) 3660.62	(-) 29753.23
			CS 007-Cost towards Honorarium to Cook cum Helper for Mid Day Meal Scheme (ES)	(-) 1321.56	(-) 5540.76
			Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Mid Day Meal for Children	(-) 3022.07	(-) 11185.89
			789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 013-Mid Day Meal for Children (ES)	(-) 402.54	(-) 4273.08
			796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 013-Mid Day Meal for Children (State Share)(ES)	(-) 102.59	(-) 3424.48
3	18	Finance	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-Non-Plan-034-Payment of Monthly Allowances to Political Sufferers for Post-Independence Democratic Movement (FA)	(-) 647.00	(-) 557.71
4	23	Forest	2406-Forestry and Wild Life-01-Forestry-001-Direction and Administration-Non-Plan-002-Northern Circle	(-) 13.25	(-) 103.06
			003-Central Circle	(-) 7.55	(-) 226.32
			007-Wild Life Unit	(-) 22.75	(-) 428.63
			010-Soil Conservation (South) Circle	(-) 5.90	(-) 259.94
			2406-Forestry and Wild Life-01-Forestry-001-Direction and Administration-Non-Plan-004-Western Circle	1.52	(-) 337.92
			012-Biosphere Reserve Wing	29.96	(-) 180.43

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
5	35	Labour	2230-Labour and Employment-02-Employment-101-Employment Services-Non-Plan-001-Employment Exchange	(-) 3.00	(-) 539.66
6	43	Power and Non-Conventional Energy Sources	6801-Loans for Power Projects-00-202-Thermal Power Generation- State Plan (Annual Plan and Eleventh Plan)-Plan-SP 051-Loans to WBSEDCL on account of OECF Purulia Plant (State Share)-(EAP)	(-) 345.86	(-) 324.14
7	47	Disaster Management	2245-Relief on Account of Natural Calamities-02-Floods, Cyclones etc.-101-Gratuitous Relief-Non-Plan-004-Housing	(+) 4612.00	(-) 569.41
			2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-Non-Plan-061-Exgratia payment to the families of indigent victims due to accident (RL)	(-) 59.50	(-) 314.75
			2235-Social Security and Welfare-02-Social Welfare-001-Direction and Administration-Non-Plan-004-Directorate of Relief and District Establishment (Relief)(RL)	(-) 651.91	(-) 406.84
8	54	Urban Development	4216-Capital Outlay on Housing-02-Urban Housing-101-Salt Lake Scheme-State Plan (Annual Plan and Eleventh Plan)-Plan-SP 021-Development of Infrastructure in Salt Lake	(-) 41.02	(-) 362.66
					<b>(-) 59212.11</b>
1	11	Micro and Small Scale Enterprises and Textiles	2851-Village and Small Industries-102-Small Scale Industries-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 014-Micro and Small Enterprises Cluster Development Programme (CS)	(-) 275.52	(+) 87.87
			SP 007-Development Schemes for Handicrafts Industries (CS)	(-) 320.05	(+) 123.29
			Non-Plan-014-Scheme for Sericulture Industries (CS)	(-) 581.32	(+) 126.41
2	23	Forest	2406-Forestry and Wild Life-01-Forestry-001-Direction and Administration-Non-Plan-019-Social Forestry (South) Circle	(+) 23.41	(+) 370.66
			2406-Forestry and Wild Life-01-Forestry-001-Direction and Administration-Non-Plan-001-General Direction	(+) 236.50	(+) 205.72
			2406-Forestry and Wild Life-01-Forestry-001-Direction and Administration-Non-Plan-017-Social Forestry (North) Circle	(+) 0.34	(+) 185.57
3	28	Housing	2216-Housing-01-Government Residential Buildings-700-Other Housing-Non-Plan-005-Estate Management Estate Directorate	(-) 1126.60	(+) 200.77



Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			2216-Housing-01-Government Residential Buildings-700-Other Housing-Non-Plan-001-Maintenance and Repairs of Requisitioned Buildings (HO)	(-) 0.09	(+) 108.15
4	34	Judicial	2014-Administration of Justice-00-105-Civil and Session Courts-Non-Plan-001-Civil and Session Courts	(+) 779.83	(+) 263.12
			007-Upgradation of Standards of Administration Recommended by the Seventh Finance Commission(i)Civil and Session Court	(+) 8.57	(+) 97.97
			009-Upgradation of Standards of Administration Recommended by the Eighth Finance Commission(i) New District and Subordinate Courts	(+) 9.08	(+) 136.96
5	35	Labour	2230-Labour and Employment-01-Labour-001-Direction and Administration-Non-Plan-002-Enforcement of Minimum Wages for Agricultural Labours (LB)	(+) 29.75	(+) 442.40
6	39	Municipal Affairs	2217-Urban Development-05-Other Urban Development Schemes-051-Construction- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 003-Construction/Re-development of Housing of the Urban Poor (MA)	(-) 4807.14	(+) 481.74
			6217-Loans for Urban Development-60-Other Urban Development Schemes-800-Other Loans--Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)(EAP)(MA)	(+) 465.42	(+) 155.71
7	40	Panchayat and Rural Development	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 004-National Old Age Pension Scheme (State Share)	(+) 830.91	(+) 923.95
			2515-Other Rural Development Programmes-00-101-Panchayati Raj-Non-Plan-004-Contribution towards Salaries of Employees of Gram Panchayats (PN)	(-) 0.06	(+) 195.22
			800-Other Expenditure-Non-Plan-002-Panchayat Elections (PN)	(-) 200.00	(+) 333.52
8	43	Power and Non-Conventional Energy Sources	2810-Non-Conventional Sources of Energy-03-Wind-796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Procurement/Installation of Wind Pump/Wind Farms etc.	(+) 222.96	(+) 123.04
9	47	Disaster Management	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-	(+) 9.30	(+) 212.05

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			Non-Plan-042-Exgratia payments to the families of indigent victims due to death caused by sunstroke/snakebite (RL)		
			2245-Relief on Account of Natural Calamities-02-Floods, Cyclones, etc.-106-Repairs and restoration of damaged roads and bridges-Non-Plan-001-Emergent Repair of Roads, Culverts, Bridges etc. Damaged/Destroyed by Natural Calamities	(-) 250.00	(+) 105.03
10	54	Urban Development	2217-Urban Development-05-Other Urban Development Schemes-789-Special component plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 014-Grants to Urban Planning Development Authorities (UD)	(-) 200.00	(+) 3182.34
					<b>8061.49</b>

Source: Appropriation Accounts

## APPENDIX 2.8

(Refer Paragraph 2.3.10; Page 49)

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

(Rupees in crore)

S1. No.	Grant No.	Name of grant/appropriation	Saving
<b>I – Grant</b>			
1	2	Governor's Secretariat	(Capital-Voted) 0.50
2	3	Council of Ministers	(Revenue-Voted) 3.10
3	5	Agriculture	(Capital-Voted) 105.18
4	6	Animal Resources Development	(Revenue-Voted) 118.07
			(Capital-Voted) 42.50
5	7	Backward Classes Welfare	(Revenue-Voted) 146.73
			(Capital-Voted) 23.65
6	8	Co-operation	(Revenue-Voted) 99.07
			(Capital-Voted) 49.90
7	10	Consumer Affairs	(Revenue-Voted) 13.27
8	13	Education (Higher)	(Revenue-Voted) 303.48
			(Capital-Voted) 18.66
9	14	Education (Mass)	(Revenue-Voted) 123.53
			(Capital-Voted) 11.39
10	15	Education (School)	(Revenue-Voted) 1067.46
			(Capital-Voted) 42.68
11	16	Environment	(Revenue-Voted) 17.17
12	17	Excise	(Revenue-Voted) 21.93
			(Capital-Voted) 6.89
13	18	Finance	(Capital-Voted) 87.90
14	19	Fire and Emergency Services	(Revenue-Voted) 15.20
			(Capital-Voted) 54.64
15	20	Fisheries	(Revenue-Voted) 27.60
			(Capital-Voted) 12.29
16	21	Food and Supplies	(Revenue-Voted) 272.47
			(Capital-Voted) 21.87
17	22	Food Processing Industries and Horticulture	(Revenue-Voted) 14.42
			(Capital-Voted) 22.73
18	23	Forest	(Revenue-Voted) 64.02
			(Capital-Voted) 14.17
19	24	Health and Family Welfare	(Revenue-Voted) 302.12
			(Capital-Voted) 75.32
20	25	Public Works	(Capital-Voted) 237.94
21	26	Hill Affairs	(Revenue-Voted) 47.13
22	27	Home	(Capital-Voted) 92.17
23	30	Information and Cultural Affairs	(Revenue-Voted) 63.17
			(Capital-Voted) 1.31
24	32	Irrigation and Waterways	(Revenue-Voted) 81.76
			(Capital-Voted) 1920.74
25	33	Jails	(Revenue-Voted) 24.90
			(Capital-Voted) 4.40
26	34	Judicial	(Capital-Voted) 28.42
27	35	Labour	(Revenue-Voted) 83.65
			(Capital-Voted) 0.32
28	36	Land and Land Reforms	(Revenue-Voted) 200.68
			(Capital-Voted) 32.77
29	37	Law	(Revenue-Voted) 2.41

Sl. No.	Grant No.	Name of grant/appropriation		Saving
30	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	129.59
			(Capital-Voted)	63.86
31	41	Parliamentary Affairs	(Revenue-Voted)	1.41
32	42	Personnel and Administrative Reforms	(Capital-Voted)	15.68
33	44	Public Enterprises	(Revenue-Voted)	1.20
			(Capital-Voted)	9.68
34	45	Public Health Engineering	(Revenue-Voted)	415.41
			(Capital-Voted)	1.78
35	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	24.93
			(Capital-Voted)	1.78
36	47	Disaster Management	(Capital-Voted)	0.23
37	49	Sports and Youth Services	(Revenue-Voted)	37.45
38	50	Sunderban Affairs	(Revenue-Voted)	75.21
			(Capital-Voted)	23.79
39	51	Technical Education and Training	(Revenue-Voted)	85.68
			(Capital-Voted)	127.26
40	53	Transport	(Revenue-Voted)	183.72
			(Capital-Voted)	189.50
41	55	Water Resources Investigation and Development	(Revenue-Voted)	156.40
			(Capital-Voted)	408.74
42	56	Women and Child Development and Social Welfare	(Revenue-Voted)	60.39
			(Capital-Voted)	79.42
43	57	Bio-Technology	(Revenue-Voted)	6.14
44	59	Self Help Group and Self Employment	(Revenue-Voted)	80.14
			(Capital-Voted)	9.84
45	60	Civil Defence	(Capital-Voted)	6.20
46	61	Chief Minister's Office	(Revenue-Voted)	0.19
47	62	North Bengal Development	(Revenue-Voted)	40.09
			(Capital-Voted)	29.92
<b>Total</b>				<b>8287.31</b>
<b>II – Appropriation</b>				
1	6	Animal Resources Development	(Revenue-Charged)	0.10
			(Capital-Charged)	0.05
2	7	Backward Classes Welfare	(Revenue-Charged)	0.20
			(Capital-Charged)	0.40
3	8	Co-operation	(Revenue-Charged)	1.20
			(Capital-Charged)	0.44
4	11	Micro and Small Scale Enterprises	(Capital-Charged)	0.15
5	19	Fire and Emergency Services	(Revenue-Charged)	0.18
6	22	Food Processing Industries and Horticulture	(Revenue-Charged)	0.20
			(Capital-Charged)	0.08
7	25	Public Works	(Revenue-Charged)	1.06
8	32	Irrigation and Waterways	(Revenue-Charged)	5.54
9	35	Labour	(Revenue-Charged)	0.01
10	36	Land and Land Reforms	(Revenue-Charged)	0.85
11	45	Public Health Engineering	(Revenue-Charged)	0.20
12	46	Refugee Relief and Rehabilitation	(Revenue-Charged)	0.01
13	47	Disaster Management	(Revenue-Charged)	9.18
			(Capital-Charged)	3.50
14	53	Transport	(Revenue-Charged)	1.54
<b>Total</b>				<b>24.89</b>
<b>Grand Total</b>				<b>8312.20</b>

Source: Appropriation Accounts

**APPENDIX 2.9***(Refer Paragraph 2.3.10; Page 50)***Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings****(Rupees in crore)**

Sl. No.	Number and Name of Grants/Appropriation		Saving	Surrender	Saving which remained to be surrendered
1	1-Legislative Assembly Secretariat	(Revenue-Voted)	18.97	17.74	1.23
2	9-Commerce and Industries	(Revenue-Voted)	107.23	3.98	103.25
3	12-Development and Planning	(Capital-Voted)	31.48	10.59	20.89
4	27-Home	(Revenue-Voted)	460.83	8.89	451.94
5	28-Housing	(Capital-Voted)	481.39	446.70	34.69
6	29-Industrial Reconstruction	(Capital-Voted)	7.40	6.40	1.00
7	34-Judicial	(Revenue-Voted)	89.12	42.34	46.78
		(Revenue-Charged)	29.27	2.76	26.51
8	39-Municipal Affairs	(Revenue-Voted)	1002.68	923.08	79.60
		(Capital-Voted)	114.73	80.66	34.07
9	40-Panchayat and Rural Development	(Revenue-Voted)	1079.53	870.38	209.15
10	42-Personnel and Administrative Reforms	(Revenue-Voted)	13.10	9.99	3.11
11	43-Power and Non-conventional Energy Sources	(Capital-Voted)	65.57	26.00	39.57
12	52-Tourism	(Capital-Voted)	7.88	1.88	6.00
13	54-Urban Development	(Revenue-Voted)	520.10	21.51	498.59
		(Capital-Voted)	10.42	3.26	7.16
<b>Total</b>			<b>4039.70</b>	<b>2476.16</b>	<b>1563.54</b>

*Source: Appropriation Accounts*

**APPENDIX - 2.10**

(Refer Paragraph 2.3.10; Page 50)

**Statement showing cases of surrender of funds in excess of ₹10 crore on the last working day of March 2012 or thereafter**

**(Rupees in crore)**

Sl. No.	Date of surrender	Amount	Head(s) of Account	Name of Department/Grant
1	2	3	4	5
1	30-Mar-12	21.44	2217,3451	Urban Development
2	30-Mar-12	45.09	2014, 2052, 2059, 2070, 2235, 3454	Judicial
3	30-Mar-12	86.71	2401,2851,4851	Micro and Small Scale Enterprises and Textiles
4	30-Mar-12	57.87	2501,2505	Panchayat and Rural Development
5	30-Mar-12	107.99	2049, 2235, 3604, 4515, 6003	
6	30-Mar-12	699.83	2515	
7	31-Mar-12	59.23	2052, 2575, 4575	Paschimanchal Unnayan Affairs
8	8-Jun-12	22.66	2011, 2059, 4059	Legislative Assembly Secretariat
9	31-Mar-12	68.14	2251	Information Technology
10	30-Mar-12	134.95	2801	Power and Non-Conventional Energy Sources
11	30-Mar-12	29.96	2810,6003,6801	
12	30-Mar-12	196.60	2401, 2505, 2575, 3451, 3454, 4059, 4575	Development and Planning
13	30-Mar-12	10.93	2059, 2235, 2245, 2251	Disaster Management
14	30-Mar-12	474.73	2049, 2216, 2217, 2251, 2852, 4210, 4216, 6003	Housing
<b>Total</b>		<b>2016.13</b>		

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

**APPENDIX - 2.11***(Refer Paragraph 2.3.12; Page 51)*

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

**(Rupees in lakh)**

Sl. No	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	4	2435-Other Agricultural Programmes-01-Marketing and Quality Control-190-Assistance to Public Sector and Other undertaking-Plan-State Plan(Annual Plan and Eleventh Plan)-SP 004-Subsidy for Marketing of Non Perishable Agriculture Products(AM)	Agricultural Marketing	500.00
2	6	2404-Dairy Development-00-190 Assistance to Public Sector and other undertakings-Non-Plan-001-West Bengal Dairy & Poultry Development Corporation(AD)-31-Grants-in-Aid-General-01-Salary Grants	Animal Resources Development	233.11
3	11	4851-Capital Outlay on Village and Small Industries-00-109-Composite Village and Small Industries Co-operatives-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 068-Equity Participation for Tamralipta Co-operative Spinning Mill [CS]-54-Investment-00	Micro & Small Scale Enterprises and Textiles	90.00
4		6860-Loans for consumer Industries-01-Textiles-190-Loans to Public Sector and Other Undertakings-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 018-Modemisation of Tamralipta Co-Operative Spinning Mills Ltd-55-Loans and Advances-00		123.75
5	15	2202-General Education-01-Elementary Education-789- Special Education Plan for SC-Plan-Centrally Sponsored (New Schemes)-CS 001- Cooking Cost of Mid-day Meal Scheme[ES]-31-Grants-in Aid-General-02-Other Grants	School Education	13841.62
6		2202-General Education-01-Elementary Education-789- Special Education Plan for SC-Plan-Centrally Sponsored (New Schemes)-CS 004-Construction of Kitchen shed for Mid-day Meal Scheme[ES]-31-Grants-in Aid-General-02-Other Grants		1040.56
7		2202- General Education-01-Elementary Education-789-Special Education Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 033-Construction of Kitchen shed with Store Room		1519.89
8		2202- General Education-01-Elementary Education-796-Tribal Areas Sub-Plan-Plan-Centrally Sponsored (New Schemes)-CS 001-Cooking Cost of Mid-day Meal Scheme-31-Grants-in Aid-General-02-Other Grants		4562.52
9		2202- General Education-01-Elementary Education-796-Tribal Areas Sub-Plan-Plan-Centrally Sponsored (New Schemes)-CS 004-Construction of Kitchen Shed for Mid-day Meal Scheme-31-Grants-in Aid-General-02-Other Grants		267.67
10		2202-General Education-01-Elementary Education-796-Tribal Areas Sub-Plan- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 033-Construction of Kitchen Shed with Store Room for Mid-day Meal Scheme [ES]-31-Grants-in Aid-General-02-Other Grants		337.25
11	32	4711-Capital Outlay on Flood Control Projects-01-Flood Control-103- Civil Works-Plan- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 538-ACA for Flood Control and Ganga/Padma erosion-53-Major Works/Land and Building-00	Irrigation & Waterways	353.72

Sl. No	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
12	38	2235-Social Security and Welfare-02-Social Welfare-200-Other Programmes-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 022-Integrated Minority Development Scheme-31-Grants-in Aid-General-02-Other Grants	Minority Affairs and Madrasah Education	2765.97
13		4250-Capital Outlay on other Social Services-00-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 004-Construction of Minority Bhavan-53-Major Works/Land and Building-00		700.00
14	40	3454-Census Surveys and Statistics-02-Surveys & Statistics-112-Economic Advice and Statistics-Plan-Central Sector (New Scheme)-CN 001-Assistance for Identification of Rural Households living Below the Poverty Line-31-Grants-in Aid-General-02-Other Grants	Panchayat and Rural Development	1060.83
15	42	4059- Capital Outlay on Public Works-01-Office Buildings-051-Construction- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 065-Other Administrative Service-one time ACA for Construction of Regional Training Centre in District H.Q(Central Scheme)-53-Major Works/Land and Building-00	Personnel & Administrative Reforms	145.00
16	51	4202- Capital Outlay on Education Sports, Art and Culture-02-Technical Education-104-Polytechnics-Plan-Central Sector (New Scheme)-CN 001-Establishment of New Government Polytechnics-53-Major Works/Land and Building-00	Technical Education	1980.92
17		2230-Technical Education-03-Training-003-Training of Craftsmen & Supervisors-Plan-Centrally Sponsored (New Scheme)-CS 004 State Committee for SDIS Scheme-31-Grants-in Aid-General-02-Other Grants		475.65
18	56	2235-Social Security & Welfare-02-Social Welfare-104-Welfare of Aged, Infirm & Destitute-Non-Plan-021-Shelter for Homeless Person-31-Grants-in Aid-General-02-Other Grants	Women and Child Development. and Social Welfare	84.77
19	62	2575-Other Special Areas Programmes-02-Backward Areas-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 018-Development of North Bengal-31-Grants-in Aid-General-02-Other Grants	North Bengal Development	3091.50
20		2575-Other Special Areas Programmes-00-Backward Areas-796-Tribal Areas Sub-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 018-Development of North Bengal-31-Grants-in-Aid General-02-Other Grants		1285.02
				<b>34459.75</b>

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



**APPENDIX 3.1***(Refer Paragraph 3.1, Page 57)***Statement showing non-submission of Utilisation Certificates under West Bengal Panchayat Act****(Rupees in lakh)**

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
1	Bankura ZP	1263.43	2010-11	184.15	1079.28
2	Bardhaman ZP	8.53	2010-11	0.00	8.53
3	Birbhum ZP	2706.86	2009-11	0.00	2706.86
4	Cooch Behar ZP	71.70	2010-11	0.00	71.70
5	Dakshin Dinajpur ZP	548.06	2010-11	63.47	484.59
6	Hooghly ZP	51.05	2008-11	4.65	46.40
7	Howrah ZP	61.30	2010-11	5.83	55.47
8	Malda ZP	685.87	2009-11	0.00	685.87
9	Murshidabad ZP	881.36	2010-11	38.47	842.89
10	Nadia ZP	1139.32	2010-11	5.98	1133.34
11	Paschim Medinipur ZP	785.00	2010-11	114.36	670.64
12	Purba Medinipur ZP	3844.38	2009-11	52.00	3792.38
13	Purulia ZP	3072.34	2010-11	0.00	3072.34
14	Siliguri Mahakuma Parishad	164.06	2008-10	126.58	37.48
15	Uttar Dinajpur ZP	6433.51	2010-11	3776.82	2656.69
16	Arambagh PS	104.01	2009-11	0.00	104.01
17	Ausgram-I PS	43.84	2009-11	31.59	12.25
18	Balurghat PS	87.47	2009-11	0.00	87.47
19	Barasat-I PS	9.96	2009-11	9.06	0.90
20	Barrackpore-I PS	44.22	2007-11	10.49	33.73
21	Barrackpore-II PS	14.84	2007-11	0.00	14.84
22	Basirhat-II PS	36.99	2009-11	28.53	8.46
23	Bhagwanpur-I PS	13.50	2009-11	0.00	13.50
24	Bhagwangola-I PS	16.65	2010-11	13.41	3.24
25	Bishnupur PS	52.41	2009-11	0.00	52.41
26	Bishnupur-I PS	157.99	2009-11	4.90	153.09
27	Burwan PS	89.33	2009-11	0.00	89.33
28	Canning-I PS	239.46	2009-11	0.00	239.46
29	Chanchal-II PS	17.62	2009-10	0.00	17.62
30	Chanditala-I PS	52.09	2009-11	0.00	52.09
31	Contai-III PS	1.30	2009-11	0.00	1.30
32	Daspur-I PS	79.35	2007-11	0.00	79.35
33	Daspur-II PS	160.84	2005-11	0.00	160.84
34	Diamond Harbour-I PS	9.75	2009-11	3.35	6.40
35	Falakata PS	47.72	2009-11	0.00	47.72

Report No 1 : State Finances for the year ended 31 March 2012

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
36	Goghat-I PS	24.49	2009-11	14.53	9.96
37	Gopiballavpur-II PS	2.64	2010-11	0.00	2.64
38	Gosaba PS	144.06	2010-11	0.00	144.06
39	Haldibari PS	7.65	2009-11	0.00	7.65
40	Haripal PS	30.39	2007-11	0.00	30.39
41	Harirampur PS	1.72	2010-11	0.00	1.72
42	Hemtabad PS	10.40	2009-11	8.10	2.30
43	Hirbandh PS	18.11	2010-11	9.00	9.11
44	Indpur PS	111.72	2009-11	0.00	111.72
45	Jagatballavpur PS	10.11	2010-11	0.00	10.11
46	Jalpaiguri Sadar PS	36.72	2009-11	0.00	36.72
47	Jangipara PS	203.97	2009-11	0.00	203.97
48	Kaliachak-I PS	24.80	2009-11	0.00	24.80
49	Kaliachak-III PS	22.86	2009-11	0.00	22.86
50	Khanakul-I PS	19.83	2009-11	0.00	19.83
51	Khanakul-II PS	49.11	2009-11	0.00	49.11
52	Kulpi PS	67.55	2008-11	19.53	48.02
53	Magrahat-II PS	29.06	2009-11	1.40	27.66
54	Manikchak PS	23.58	2009-10	0.00	23.58
55	Mathabhanga-II PS	32.46	2009-11	4.35	28.11
56	Mathurapur-I PS	170.42	2009-11	0.00	170.42
57	Mathurapur-II PS	95.27	2007-11	20.20	75.07
58	Maynaguri PS	30.73	2009-11	0.00	30.73
59	Murarai-II PS	33.40	2009-11	0.00	33.40
60	Nagrakata PS	12.80	2009-11	0.00	12.80
61	Nandigram-II PS	5.12	2009-11	0.00	5.12
62	Onda PS	40.46	2009-11	21.46	19.00
63	Panchla PS	4.96	2010-11	0.00	4.96
64	Patharpratima PS	82.65	2009-11	0.00	82.65
65	Raiganj PS	15.00	2010-11	11.78	3.22
66	Raipur PS	45.00	2009-11	26.50	18.50
67	Rajganj PS	30.20	2009-11	0.00	30.20
68	Ranaghat-I PS	6.89	2006-11	1.66	5.23
69	Ratua-I PS	22.54	2009-10	0.00	22.54
70	Sandeshkhali-II PS	42.27	2009-11	0.00	42.27
71	Santipur PS	2.76	2009-10	0.00	2.76
72	Simlapal PS	79.13	2009-11	0.00	79.13
73	Singur PS	19.99	2009-11	11.53	8.46
74	Sitalkuchi PS	0.80	2009-11	0.00	0.80
	<b>TOTAL</b>	<b>24607.73</b>		<b>4623.68</b>	<b>19984.05</b>

Source: Examiner of Local Accounts

**APPENDIX 3.2***(Refer Paragraph 3.2, Page 58)***Names of bodies and authorities (other than PRIs), the accounts of which had not been received**

Sl. No.	Name of the Institutions	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
<b>University</b>			
1	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2010-11	2
2	Burdwan	1999-2000 to 2010-11	12
3	Calcutta	2010-11	1
4	Jadavpur	2010-11	1
5	Kalyani	2007-08 to 2010-11	4
6	North Bengal	2008-09 to 2010-11	3
7	Vidyasagar	2008-09 to 2010-11	3
8	Uttar Banga Krishi Viswavidyalaya	2010-11	1
9	Bengal Engineering & Science University	2009-10 to 2010-11	2
10	Jadavpur PF Accounts	2009-10 to 2010-11	2
	<b>Total</b>		<b>31</b>
<b>Other Local Bodies</b>			
11	Kolkata Metropolitan Water & Sanitation Authority	2010-11	1
12	Kolkata Improvement Trust	2008-09 to 2010-11	3
13	Howrah Improvement Trust	2006-07 to 2010-11	5
	<b>Total</b>		<b>9</b>
<b>Kolkata Metropolitan Area (KMA) – Municipal Corporation</b>			
14	Chandernagore	2006-07 to 2010-11	5
15	Howrah	2008-09 to 2010-11	3
<b>KMA – Municipality</b>			
16	Baidyabati	2006-07 to 2010-11	5
17	Bally	2008-09 to 2010-11	3
18	Bansberia	2007-08 to 2010-11	4
19	Baranagar	2007-08 to 2010-11	4
20	Barasat	2008-09 to 2010-11	3
21	Barrackpore	2008-09 to 2010-11	3
22	Baruipur	2006-07 to 2010-11	5
23	Bhadreswar	2006-07 to 2010-11	5
24	Bhatpara	2006-07 to 2010-11	5
25	Bidhannagar	2007-08 to 2010-11	4
26	Budge Budge	2006-07 to 2010-11	5
27	Dum Dum	2006-07 to 2010-11	5
28	Garulia	2006-07 to 2010-11	5
29	Gayeshpur	2008-09 to 2010-11	3
30	Halisahar	2006-07 to 2010-11	5
31	Hooghly Chinsurah	2008-09 to 2010-11	3
32	Kalyani	2006-07 to 2010-11	5
33	Kamarhati	2008-09 to 2010-11	3
34	Kancharapara	2006-07 to 2010-11	5
35	Khardah	2006-07 to 2010-11	5
36	Konnagar	2006-07 to 2010-11	5
37	Madhyamgram	2008-09 to 2010-11	3
38	Maheshtala	2006-07 to 2010-11	5
39	Nabadiganta Industrial Township	2006-07 to 2010-11	5
40	Naihati	2007-08 to 2010-11	4
41	New Barrackpore	2007-08 to 2010-11	4
42	North Barrackpore	2008-09 to 2010-11	3
43	North Dum Dum	2008-09 to 2010-11	3

Sl. No.	Name of the Institutions	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
44	Panihati	2007-08 to 2010-11	4
45	Pujali	2009-10 to 2010-11	2
46	Rajarhat Gopalpur	2009-10 to 2010-11	2
47	Rajpur Sonarpur	2006-07 to 2010-11	5
48	Rishra	2007-08 to 2010-11	4
49	Serampore	2006-07 to 2010-11	5
50	South Dum Dum	2007-08 to 2010-11	4
51	Titagarh	2006-07 to 2010-11	5
52	Uluberia	2006-07 to 2010-11	5
53	Uttarpara Kotraung	2006-07 to 2010-11	5
<b>Total</b>			<b>166</b>
<b>Non KMA – Municipal Corporation</b>			
54	Asansol	2007-08 to 2010-11	4
55	Durgapur	2007-08 to 2010-11	4
56	Siliguri	2007-08 to 2010-11	4
<b>Total</b>			<b>12</b>
<b>Non KMA - Municipality</b>			
57	Alipurduar	2007-08 to 2010-11	4
58	Arambag	2008-09 to 2010-11	3
59	Ashokenagar Kalyangar	2007-08 to 2010-11	4
60	Baduria	2007-08 to 2010-11	4
61	Balurghat	2007-08 to 2010-11	4
62	Bankura	2007-08 to 2010-11	4
63	Basirhat	2009-10 to 2010-11	2
64	Beldanga	2007-08 to 2010-11	4
65	Berhampur	2007-08 to 2010-11	4
66	Birnagar	2007-08 to 2010-11	4
67	Bishnupur	2007-08 to 2010-11	4
68	Bolpur	2007-08 to 2010-11	4
69	Bongaon	2008-09 to 2010-11	3
70	Burdwan	2010-11	1
71	Chakdaha	2008-09 to 2010-11	3
72	Chandrakona	2008-09 to 2010-11	3
73	Contai	2008-09 to 2010-11	3
74	Coochbehar	2007-08 to 2010-11	4
75	Coopers' Camp Notified Area Authority	2007-08 to 2010-11	4
76	Dainhat	2007-08 to 2010-11	4
77	Dalkhola	2007-08 to 2010-11	4
78	Dankuni	2007-08 to 2010-11	4
79	Darjeeling	2007-08 to 2010-11	4
80	Dhulian	2007-08 to 2010-11	4
81	Dhupguri	2007-08 to 2010-11	4
82	Diamond Harbour	2007-08 to 2010-11	4
83	Dinhata	2007-08 to 2010-11	4
84	Dubrajpur	2007-08 to 2010-11	4
85	Egra	2007-08 to 2010-11	4
86	English Bazar	2007-08 to 2010-11	4
87	Gangarampur	2007-08 to 2010-11	4
88	Ghatal	2008-09 to 2010-11	3
89	Gobardanga	2008-09 to 2010-11	3
90	Guskara	2009-10 to 2010-11	2
91	Habra	2007-08 to 2010-11	4
92	Haldia	2008-09 to 2010-11	3
93	Haldibari	2007-08 to 2010-11	4
94	Islampur	2007-08 to 2010-11	4
95	Jainagar-Majilpur	2007-08 to 2010-11	4

Sl. No.	Name of the Institutions	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
96	Jalpaiguri	2007-08 to 2010-11	4
97	Jamuria	2007-08 to 2010-11	4
98	Jangipur	2007-08 to 2010-11	4
99	Jhalda	2007-08 to 2010-11	4
100	Jhargram	2007-08 to 2010-11	4
101	Jiagunj-Azimgunj	2007-08 to 2010-11	4
102	Kaliagunj	2007-08 to 2010-11	4
103	Kalimpong	2007-08 to 2010-11	4
104	Kalna	2008-09 to 2010-11	3
105	Kandi	2007-08 to 2010-11	4
106	Katwa	2008-09 to 2010-11	3
107	Kharagpur	2008-09 to 2010-11	3
108	Kharar	2007-08 to 2010-11	4
109	Khirpai	2008-09 to 2010-11	3
110	Krishnanagar	2007-08 to 2010-11	4
111	Kulti	2007-08 to 2010-11	4
112	Kurseong	2007-08 to 2010-11	4
113	Mal	2007-08 to 2010-11	4
114	Mathabhanga	2008-09 to 2010-11	3
115	Medinipur	2007-08 to 2010-11	4
116	Mekhligunj	2007-08 to 2010-11	4
117	Memari	2007-08 to 2010-11	4
118	Mirik	2007-08 to 2010-11	4
119	Murshidabad	2007-08 to 2010-11	4
120	Nabadwip	2007-08 to 2010-11	4
121	Nalhathi	2007-08 to 2010-11	4
122	Old Malda	2007-08 to 2010-11	4
123	Panskura	2007-08 to 2010-11	4
124	Purulia	2007-08 to 2010-11	4
125	Raigunj	2007-08 to 2010-11	4
126	Ramjibanpur	2008-09 to 2010-11	3
127	Rampurhat	2007-08 to 2010-11	4
128	Ranaghat	2007-08 to 2010-11	4
129	Raghunathpur	2007-08 to 2010-11	4
130	Ranigunj	2007-08 to 2010-11	4
131	Sainthia	2008-09 to 2010-11	3
132	Santipur	2007-08 to 2010-11	4
133	Sonamukhi	2007-08 to 2010-11	4
134	Suri	2007-08 to 2010-11	4
135	Taherpur	2007-08 to 2010-11	4
136	Taki	2009-10 to 2010-11	2
137	Tamluk	2008-09 to 2010-11	3
138	Tarakeswar	2008-09 to 2010-11	3
139	Tufangunj	2007-08 to 2010-11	4
	<b>Total</b>		<b>306</b>

Source: Information furnished by the departments concerned

**APPENDIX 3.3**

(Refer Paragraph 3.2, Page 58)

**Unutilised Government grants as of March 2011 (Other than PRIs)**

Sl. No.	Name of the Institution	Period of Transaction/ Accounts audited	Unutilised grants (Rupees in lakh)
<b>District Primary School Council</b>			
1	Dakshin Dinajpur	2008-11	72.48
	<b>Total</b>		<b>72.48</b>
<b>Urban Local Bodies</b>			
2	Bhatpara	2010-11	54.93
3	Habra	2009-11	947.82
4	Hooghly-Chinsura	2008-11	10.49
5	Islampur	2008-11	7.57
6	Jamuria	2008-11	86.77
7	Kulti	2009-11	16.11
8	New Barrackpore	2009-11	419.49
9	Rajarhat-Gopalpur	2010-11	10.34
10	Rampurhat	2008-11	11.39
	<b>Total</b>		<b>1564.91</b>
<b>University</b>			
11	Kalyani University	2009-11	369.43
12	Rabindra Bharti University	2010-11	121.87
13	University of North Bengal	2010-11	259.91
14	Uttar Banga Krishi Vishwavidyalaya	2010-11	1743.54
15	Vidyasagar University	2009-11	122.76
	<b>Total</b>		<b>2617.51</b>
<b>Local Library Authority (LLA)</b>			
16	LLA, Jalpaiguri	2004-11	129.90
17	LLA, Purba Medinipore	2004-11	131.51
	<b>Total</b>		<b>261.41</b>
	<b>Grand Total</b>		<b>4516.31</b>

Source: Examiner of Local Accounts

**APPENDIX – 3.4***(Refer Paragraph 3.2; Page 58)***Statement showing unutilised Government grants for the year 2010-11  
(in respect of Zilla Parishads)**

Sl	Name of the PRI	Year of accounts audited	Unutilised grants (Rupees in crore)
1	Bankura Zilla Parishad	2010-11	48.10
2	Bardhaman Zilla Parishad	2010-11	57.68
3	Birbhum Zilla Parishad	2010-11	75.68
4	Cooch Behar Zilla Parishad	2010-11	47.99
5	Dakshin Dinajpur Zilla Parishad	2010-11	29.63
6	Hooghly Zilla Parishad	2010-11	21.57
7	Howrah Zilla Parishad	2010-11	34.17
8	Jalpaiguri Zilla Parishad	2010-11	41.51
9	Malda Zilla Parishad	2010-11	87.98
10	Murshidabad Zilla Parishad	2010-11	41.00
11	Nadia Zilla Parishad	2010-11	37.99
12	North 24 Parganas Zilla Parishad	2010-11	63.19
13	Paschim Medinipur Zilla Parishad	2010-11	56.21
14	Purba Medinipur Zilla Parishad	2010-11	38.90
15	Purulia Zilla Parishad	2010-11	53.23
16	Siliguri Mahakuma Parishad	2010-11	15.58
17	South 24 Parganas Zilla Parishad	2010-11	85.53
18	Uttar Dinajpur Zilla Parishad	2010-11	32.10
	<b>Total</b>		<b>868.04</b>

*Source: Examiner of Local Accounts*

## APPENDIX – 3.5

(Refer Paragraph 3.2; Page 59)

Statement showing unutilised Government grants during the year 2010-11  
(in respect of Panchayat Samitis)

Sl	Name of the PRI	Year of accounts audited	Unutilised grants (Rupees in crore)
1	Alipurduar I	2010-11	6.77
2	Amdanga	2010-11	4.08
3	Andal	2010-11	3.93
4	Arambagh	2010-11	4.35
5	Ausgram I	2010-11	4.76
6	Ausgram II	2010-11	3.45
7	Baduria	2010-11	6.56
8	Balagarh	2010-11	2.96
9	Bally Jagacha	2010-11	3.50
10	Balurghat	2010-11	10.95
11	Bamangola	2010-11	4.84
12	Bankura II	2010-11	5.25
13	Bansihari	2010-11	5.45
14	Barasat I	2010-11	2.97
15	Barasat II	2010-11	2.53
16	Barjora	2010-11	5.94
17	Barrackpore II	2010-11	3.01
18	Barrackpur I	2010-11	3.47
19	Baruipur	2010-11	11.06
20	Basanti	2010-11	8.13
21	Basirhat I	2010-11	6.36
22	Basirhat II	2010-11	2.68
23	Bhagawangola I	2010-11	4.03
24	Bhagwanpur I	2010-11	4.92
25	Bhangar I	2010-11	4.63
26	Bishnupur	2010-11	5.81
27	Bishnupur I	2010-11	4.36
28	Burdwan	2010-11	9.37
29	Canning I	2010-11	5.71
30	Canning II	2010-11	7.43
31	Chanchal II	2010-11	6.38
32	Chanchal I	2010-11	4.94
33	Chanditala I	2010-11	3.13
34	Chanditala II	2010-11	2.57
35	Chhatna	2010-11	7.00
36	Chinsura Mogra	2010-11	3.77
37	Chopra	2010-11	5.04
38	Contai III	2010-11	2.61
39	Cooch Behar I	2010-11	10.8
40	Cooch Behar II	2010-11	6.97
41	Daspur I	2010-11	3.44
42	Daspur II	2010-11	4.62
43	Deganga	2010-11	4.09
44	Diamond Harbour I	2010-11	4.54
45	Domjur	2010-11	4.22
46	Dubrajpur	2010-11	8.14
47	English Bazar	2010-11	3.98
48	Falakata	2010-11	8.39
49	Gangarampur	2010-11	8.29
50	Gazole	2010-11	10.34
51	Goalpokher II	2010-11	6.50
52	Goghat I	2010-11	2.01



Sl	Name of the PRI	Year of accounts audited	Unutilised grants (Rupees in crore)
53	Goghat II	2010-11	1.77
54	Gopiballavpur II	2010-11	4.78
55	Gosaba	2010-11	4.67
56	Habibpur	2010-11	9.06
57	Habra I	2010-11	5.32
58	Habra II	2010-11	2.26
59	Haldibari	2010-11	5.08
60	Haripal	2010-11	3.45
61	Harirampur	2010-11	7.23
62	Harischandrapur II	2010-11	9.09
63	Haroa	2010-11	3.60
64	Hasnabad	2010-11	5.80
65	Hemtabad	2010-11	5.11
66	Hili	2010-11	4.16
67	Hingalganj	2010-11	8.00
68	Hirbandh	2010-11	4.40
69	Indpur	2010-11	5.36
70	Islampur	2010-11	6.72
71	Jagatballavpur	2010-11	7.58
72	Jalpaiguri Sadar	2010-11	8.59
73	Jangipara	2010-11	3.79
74	Jhargram	2010-11	7.26
75	Joynagar I	2010-11	3.15
76	Joypur	2010-11	3.73
77	Kalchini	2010-11	2.66
78	Kaliachak I	2010-11	6.66
79	Kaliachak III	2010-11	11.53
80	Kaliyaganj	2010-11	3.84
81	Karandighi	2010-11	7.97
82	Khanakul I	2010-11	4.44
83	Khanakul II	2010-11	3.59
84	Khargram	2010-11	8.74
85	Khayrasole	2010-11	6.71
86	Khejuri I	2010-11	2.12
87	Khejuri II	2010-11	2.77
88	Kolaghat	2010-11	2.96
89	Kulpi	2010-11	9.41
90	Kultali	2010-11	5.29
91	Lalgola	2010-11	7.90
92	Magrahat I	2010-11	5.32
93	Magrahat II	2010-11	7.50
94	Mal	2010-11	13.62
95	Manikchak	2010-11	12.16
96	Mathabhanga I	2010-11	5.63
97	Mathabhanga II	2010-11	4.11
98	Mathurapur I	2010-11	5.19
99	Mathurapur II	2010-11	7.64
100	Matiali	2010-11	5.22
101	Maynaguri	2010-11	8.85
102	Mayureswar I	2010-11	7.00
103	Mayureswar II	2010-11	5.59
104	Md Bazar	2010-11	2.91
105	Mekhliganj	2010-11	9.66
106	Minakhan	2010-11	8.55
107	Moyna	2010-11	2.49
108	Mururai II	2010-11	9.37
109	Nagrakata	2010-11	2.89
110	Nandigram I	2010-11	2.23

SI	Name of the PRI	Year of accounts audited	Unutilised grants (Rupees in crore)
111	Nandigram II	2010-11	2.35
112	Old Malda	2010-11	5.75
113	Onda	2010-11	6.32
114	Panchla	2010-11	6.53
115	Pandua	2010-11	6.72
116	Panskura I	2010-11	5.02
117	Patharpratima	2010-11	5.40
118	Polba Dadpur	2010-11	5.11
119	Pursurah	2010-11	2.53
120	Raiganj	2010-11	7.74
121	Raipur	2010-11	10.6
122	Rajarhat	2010-11	3.69
123	Rajganj	2010-11	7.88
124	Ramnagar I	2010-11	3.99
125	Ramnagar II	2010-11	1.92
126	Rampurhat II	2010-11	7.25
127	Ranaghat I	2010-11	7.11
128	Ranaghat II	2010-11	7.55
129	Ranibandh	2010-11	5.70
130	Raniganj	2010-11	1.71
131	Ratua I	2010-11	11.04
132	Sainthia	2010-11	8.26
133	Saltora	2010-11	5.26
134	Sandeshkhali I	2010-11	7.95
135	Sandeshkhali II	2010-11	3.64
136	Santipur	2010-11	5.73
137	Simlapal	2010-11	4.36
138	Singur	2010-11	4.01
139	Sitalkuchi	2010-11	5.30
140	Suti I	2010-11	6.97
141	Tarakeswar	2010-11	3.18
142	Tufanganj II	2010-11	5.70
	<b>Total</b>		<b>805.78</b>

Source: Examiner of Local Accounts

**APPENDIX 3.6**  
(Refer Paragraph 3.3, Page 59)

**Performance of Autonomous Bodies**

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	2013-14	2011-12	2009-10	2009-10	02.11.2009	2007-08	Concerned authorities have been reminded in November 2011 and June 2012 for laying previous AR and submission of accounts respectively.
2	West Bengal University of Animal & Fishery Sciences	2014-15	2011-12	2003-04	2003-04	08.05.2008	1999-2000	Concerned authorities have been reminded in March 2012 for submission of accounts
3	Darjeeling Gorkha Hill Council	2012-13	2011-12	1990-91	1990-91	11.07.2008	Not laid since 1988-89	Concerned authorities have been reminded in November 2011 for laying of previous AR.
4	West Bengal Commission for Women	2016-17	2011-12	2010-11	2009-10	18.11.2011	2006-07	Concerned authorities have been reminded in November 2011 for laying of previous AR.
5	West Bengal Human Rights Commission	Permanent entrustment	2011-12	2010-11	2010-11	28.05.2012	2007-08	Concerned authorities have been reminded in November 2011 for laying of previous AR.
6	State Legal Services Authority, West Bengal	Permanent entrustment	2011-12	2010-11	2010-11	29.05.2012	1997-98	Concerned authorities have been reminded for laying of previous AR in November 2011.
7	West Bengal Heritage Commission	2016-17	2011-12	2010-11	2010-11	27.06.2012	2007-08	Concerned authorities have been reminded (November 2011) for submission of AR.
8	West Bengal Commission for Backward Classes	2012-13	2011-12	2010-11	Not at all submitted			A meeting was held with Chairman, WBCBC for submission of outstanding accounts..
9.	West Bengal Bio-diversity Board	2013-14	2011-12	2010-11	2009-10	15.11.2011	2007-08	-
10	Commissioners for Rabindra Setu	2013-14	2011-12	2010-11	2010-11	18.04.2012	2008-09	-
11	Hooghly River Bridge Commissioners	2008-13	2011-12	2010-11	2010-11	28.09.2012	2007-08	-
12	Kolkata Metropolitan Development Authority	2007-12	2011-12	2010-11	2009-10	13.10.2011	2007-08	-
13	West Bengal Housing Board	2007-12	2011-12	2010-11	2010-11	30.05.2012	2008-09	-
14	East Kolkata Wetland Management Authority	2014-15	2011-12	2010-11	2010-11	30.05.2012	-	-
15	West Bengal Building and Other Construction Workers Welfare Board	Permanent Entrustment	2011-12	2010-11	2009-10	13.06.2011	2007-08	-
16	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2011-12	2007-08	2007-08	07.07.2009	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.

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
17	District Legal Services Authority, Bardhaman	Permanent entrustment	2011-12	2007-08	2007-08	09.09.2009	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
18	District Legal Services Authority, Hooghly	Permanent entrustment	2011-12	2006-07	2006-07	07.09.2009	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
19	District Legal Services Authority, Howrah	Permanent entrustment	2011-12	2008-09	2008-09	07-10-2011	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
20	District Legal Services Authority, Bankura	Permanent entrustment	2011-12	2010-11	2005-06	12-09-2011	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
21	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2011-12	2007-08	2007-08	11.12.2009	Not laid since 1998-99	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
22	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2011-12	2008-09	-	-	-	Concerned authorities have been reminded for laying previous AR and submission of accounts in November 2011 and June 2012 respectively.
23-34	DLSAs of rest 12 districts**	Permanent entrustment	2011-12	Not at all submitted				Concerned authorities have been reminded (April 2011) for submission of accounts

\*\* Coochbehar, Purulia, Birbhum, 24 Parganas (North), 24 Parganas (South), Nadia, Murshidabad, Malda, Uttar Dinajpur, Medinipur West, Darjeling and Kolkata

**APPENDIX 3.7***(Refer Paragraph 3.4, Page 60)***Statement of finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial undertakings**

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest A/c received upto June,2012 (Rupees in lakh)
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2010-11	523.02	48281.07
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2001-02	7.21	619.73
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1998-99	2.95	276.16
			(3) Integrated Wood Industries Scheme, Durgapur.	1956	1998-99	4.45	390.10
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	495.90
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	18.09
4	Animal Resources Development	4	i) Durgapur Milk Supply Scheme	1972	No arrear	79.85	11012.10
			ii) Krishnanagar Milk Supply Scheme	1977	No arrear	44.91	4777.56
			iii) Burdwan Milk Supply Scheme	1982	No arrear	45.21	4494.13
			iv) Greater Calcutta Milk Supply Scheme	1990	No arrear	1358.73	130273.51
5	Fisheries, Aqua culture, Aquatic Resources and Fishing Harbors Department	1	Scheme for production of shark liver oil, fish meal, etc.	1961	1994-95	0.01	NA
<b>Total</b>		<b>11</b>				<b>2072.96</b>	<b>200638.35</b>

<b>Non-working Government Undertakings</b>		
1	Training-cum-production centre for Wood Industries, Siliguri	Non-working since November 2006
2	Integrated Wood Industries Scheme, Durgapur.	Non-working since November 2006
3	Integrated Wood Industries Scheme, Kalyani	Non-working since November 2006
4	Undertaking of Darjeeling Ropeway Company Limited	Non-working since April 2006
5	Scheme for production of shark liver oil, fish meal, etc.	Non-working since 1992-93

*Source: Office of the AG (E&RSA)*

## APPENDIX – 3.8

(Refer Paragraph 3.5; Page 61)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc.  
(Cases where final action was pending at the end of March 2012)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years or More	Total No. of Cases
1	Agriculture	-	-	2	2	7	33	44
2	Animal Resources Development	-	-	11	2	1	7	21
3	Board of Revenue	4	5	3	3	4	270	289
4	Cottage and Small Scale Industries	1	1	-	-	-	-	2
5	Finance	1	-	1	-	1	5	8
6	Finance (Taxation)	-	-	-	1	-	1	2
7	Fire and Emergency Services	1	-	-	-	-	-	1
8	Fisheries	-	-	-	-	1	-	1
9	Food and Supplies	1	-	-	-	1	2	4
10	Food Processing and Horticulture	-	-	-	1	-	-	1
11	Forest	8	9	4	2	-	-	23
12	Health and Family Welfare	14	15	21	3	5	21	79
13	Home (Civil) Defence	-	-	-	-	-	1	1
14	Home (Police)	1	-	-	-	1	8	10
15	Housing	-	-	1	-	-	-	1
16	Irrigation and Waterways	10	-	3	-	-	5	18
17	Information and Cultural Affairs	1	-	-	-	-	-	1
18	Judicial	-	-	1	-	-	3	4
19	Labour	-	-	-	1	-	10	11
20	Land and Land Reforms	1	1	-	-	3	39	44
21	Mass Education	-	-	-	-	-	1	1
22	Micro and Small Scale Enterprises and Textiles	1	-	-	-	-	-	1
23	Minor Irrigation	-	-	-	-	7	-	7
24	Municipal Affairs	-	-	1	-	-	-	1
25	Public Works	-	-	-	-	-	3	3
26	Public Works (RD)	-	-	-	-	-	1	1
27	Relief	2	-	1	2	-	1	6
28	Rural Development	-	2	2	5	6	17	32
29	School Education	-	4	1	-	-	-	5
30	Social Welfare	-	-	-	3	-	-	3
31	Sports and Youth Services	-	-	1	-	-	-	1
32	Sunderban Affairs	-	-	-	1	-	-	1
33	Technical Education and Training	3	-	1	1	7	-	12
34	Transport	2	-	-	-	-	-	2
35	Water Investigation and Development	-	-	-	-	-	15	15
	<b>TOTAL</b>	<b>51</b>	<b>37</b>	<b>54</b>	<b>27</b>	<b>44</b>	<b>443</b>	<b>656</b>

Source: Audit findings

## APPENDIX – 3.9

(Refer Paragraph 3.5; Page 61)

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

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)
1	Agriculture	1	0.01	43	15.48	44	15.49
2	Animal Resources Development	-	-	21	16.55	21	16.55
3	Board of Revenue	2	0.10	287	52.40	289	52.50
4	Cottage and Small Scale Industries	-	-	2	12.48	2	12.48
5	Finance	1	0.71	7	9.44	8	10.15
6	Finance (Taxation)	-	-	2	2.21	2	2.21
7	Fisheries	-	-	1	9.12	1	9.12
8	Fire and emergency Services	-	-	1	0.10	1	0.10
9	Food and Supplies	-	-	4	0.51	4	0.51
10	Food Processing and Horticulture	1	1.50	-	-	1	1.50
11	Forest	15	209.90	8	26.19	23	236.09
12	Health and Family Welfare	1	3.53	78	59.27	79	62.80
13	Home (Civil) Defence	-	-	1	1.91	1	1.91
14	Home (Police)	1	0.07	9	7.72	10	7.79
15	Housing	-	-	1	1.78	1	1.78
16	Irrigation and Waterways	-	-	18	925.73	18	925.73
17	Information and Cultural Affairs	-	-	1	0.06	1	0.06
18	Judicial	-	-	4	5.87	4	5.87
19	Labour	-	-	11	1.68	11	1.68
20	Land and Land Reforms	-	-	44	7.59	44	7.59
21	Mass Education	-	-	1	0.01	1	0.01
22	Micro and Small Scale Enterprises and Textiles	-	-	1	6.47	1	6.47
23	Minor Irrigation	7	0.44	-	-	7	0.44
24	Municipal Affairs	-	-	1	1.87	1	1.87
25	Public Works	2	1.32	1	0.13	3	1.45
26	Public Works (RD)	-	-	1	0.21	1	0.21
27	Relief	-	-	6	22.80	6	22.80
28	Rural Development	1	0.01	31	45.29	32	45.30
29	School Education	-	-	5	54.04	5	54.04
30	Social Welfare	-	-	3	22.28	3	22.28
31	Sports and Youth Services	-	-	1	3.24	1	3.24
32	Sunderban Affairs	-	-	1	0.41	1	0.41
33	Technical Education and Training	-	-	12	23.16	12	23.16
34	Transport	-	-	2	20.57	2	20.57
35	Water Investigation and Development	6	0.13	9	0.80	15	0.93
	<b>TOTAL</b>	<b>38</b>	<b>217.72</b>	<b>618</b>	<b>1357.37</b>	<b>656</b>	<b>1575.09</b>

Source: Audit findings

**Appendix 3.10**  
(Refer Paragraph 3.6.3; Page 64)

**Funds kept idle by various DDOs**

Sl. No	Name of DDO	Name of scheme/purpose for which fund was received	Period of receipt	Amount (₹)
1	DM, Paschim Medinipur	Paschimanchal Unnayan Prkalpa	2001-02 to 2010-11	10533898
			2011-12	11278206
2	DM, Nadia	Rastriya Krishi Vikash Yojana	2010-11	6275090
		Census	2010-11 to 2011-12	11776225
		Minority Development	2009-10 to 2011-12	14865641
		Relief to flood affected weavers	2006-07	467800
3	DM, Purba Medinipur	Election	2007-08	360885
			2008-09	47970
			2010-11	100000
		Construction of flood cyclone shelter	2007-08 to 2008-09	85916
4	DM, Murshidabad	BADP	2008-09 to 2010-11	129104774
			2011-12	151300000
		Minority Development	2009-10	752897
			2010-11	696223
		Election	2009-10	222683
5	DM, South 24-Parganas	Election	2009-10	6000
		Minority Development	2003-04 to 2010-11	15062534
<b>Total</b>				<b>352936742</b>

Source: Audit findings



### 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.
Block Grant	A block grant is a lump sum grant provided by the Government of India to the State Government, which are given considerable discretion in how the money is spent (with only general provisions as to the way it is to be spent)
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free

	air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
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.
Guarantee Redemption Fund	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.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal <i>plus</i> Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
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 schemes	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.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
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.