

APPENDIX 1.1

(Refer State Profile, Page 1)

A brief profile of West Bengal

A General Data

S.No.	Particulars		Figures
1	Area		88,752 Sq. km.
2	Population		
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,029 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		19.98 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 per cent)	77.08 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 42 per 1000 live births)		32
7	Life Expectancy at birth*** (All India Average = 66.10 years)		64.40 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.29)	0.24
	b.	Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2012-13 at current price		₹ 622263 crore
10	Per capita GSDP CAGR (2003-04 to 2012-13)	West Bengal	14.28 per cent
		General Category States	14.94 per cent
11	GSDP CAGR (2003-04 to 2012-13)	West Bengal	15.44 per cent
		General Category States*****	16.37 per cent
12	Population Growth (2003-04 to 2012-13)	West Bengal	9.54 per cent
		General Category States	13.22 per cent

B Financial Data

Particulars		CAGR		
		2003-04 to 2011-12		2003-04 to 2012-13
		General Category States	West Bengal	West Bengal
		(In per cent)		
a.	of Revenue Receipts	17.48	17.11	17.01
b.	of Own Tax Revenue	17.44	13.96	15.79
c.	of Non Tax Revenue	12.64	10.43	13.66
d.	of Total Expenditure	14.15	12.62	12.84
e.	of Capital Expenditure	16.83	17.59	22.06
f.	of Revenue Expenditure on Education	16.85	17.03	15.85
g.	of Revenue Expenditure on Health	15.35	12.99	12.49
h.	of Salary and Wages	14.18	14.03	12.98
i.	of Pension	18.36	18.38	17.37

* Source of General data: BPL (Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology), **SRS Bulletin September 2013 and Economic Review 2012-13, ***Economic Survey indicators for 2010-11 and Health on March 2011, ****Gini-coefficient (Planning Commission data for 2009-10), ***** Excluding three General Category States i.e. Delhi, Goa and Puducherry. Financial data is based on Finance Accounts of the State's 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 2)

Structure and Form of Government Accounts

Part A: Structure of Government Accounts

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

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

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

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

PART B: Layout of Finance Accounts

Statement No.	Volume 1
1	Presents Statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts in Consolidated Fund
4	Contains Statement of Expenditure in Consolidated Fund
	A Expenditure by Function
	B Expenditure by Nature
	Volume 2
	PART-I
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt
7	Gives Statement of Loans and Advances given by the Government.
	i) Loanee Group-wise Loans and Advances
	ii) Sector-wise Loans and Advances
	iii) Repayments in arrears from loanee group
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government
	A Sector-wise disclosures for each class for guarantees

	B	Class-wise details for guarantees
	C	Sector-wise details for each class for guarantees
10		Indicates Statement of Voted and Charged Expenditure
		PART-II
11		Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12		Provides detailed Statement of Revenue Expenditure by Minor Heads
13		Depicts detailed Statement of Capital Expenditure
14		Shows Detailed Statement of Investments of the Government Section-1 : Comparative summary of Government Investments, etc. Section-2 : Details of Investments upto 2012-13 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:Repayments in arrears from other Loanee Entities
17		Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18		Provides detailed Statement on Contingency Fund and other Public Account transactions
19		Gives detailed Statement on Investments of earmarked funds

APPENDIX 1.3

(Refer Paragraph 1.1, Page 2)

Methodology adopted for the Assessment of Fiscal Position

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

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

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

APPENDIX 1.4

(Refer Paragraph 1.1.1, Page 2)

Part A : Abstract of Receipts and Disbursements for the year 2012-2013

Receipt				Disbursements							
2011-2012	2012-13			2011-2012	2012-2013						
(₹ i n c r o r e)											
				Non-Plan	Plan	Total					
Section A : Revenue											
58755.04	I	Revenue Receipts		68295.75	73326.37	I	Revenue Expenditure	64435.71	17675.17	82110.88	82110.88
					32288.97		General Services	35191.66	133.43	35325.09	
24938.16		- Tax revenue	32808.49		31563.77		Social Services	22235.52	11976.02	34211.54	
1340.25		- Non-tax revenue	1918.15		15896.42		- Education, Sports, Arts and Culture	12830.40	4158.50	16988.90	
					3599.28		- Health and Family Welfare	3027.41	881.45	3908.86	
18587.81		- State's share of Union taxes and duties	21226.27		3958.12		- Water Supply, Sanitation, Housing and Urban Development	2007.14	2748.71	4755.85	
3536.79		- Non-Plan grants	4031.50		64.23		- Information and Broadcasting	70.35	3.47	73.82	
6529.44		- Grants for State Plan Scheme	5004.47				- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	197.27	631.46	828.73	
3822.59		- Grants for Central and Centrally sponsored Plan Schemes	3306.87		774.18		- Labour and Labour Welfare	130.13	62.95	193.08	
					175.77		- Social Welfare and Nutrition	3748.33	3414.07	7162.40	
					6951.77		- Others	224.49	75.41	299.90	
					144.00		Economic Services	6499.75	5543.22	12042.97	
					8969.12		- Agriculture and Allied Activities	1360.04	788.76	2148.80	
					1937.00		- Rural Development	1620.41	2454.01	4074.42	
					2931.55		- Special Areas Programmes	344.12	754.80	1098.92	
					970.89		- Irrigation and Flood Control	792.87	78.46	871.33	
					853.64		- Energy	1113.13	751.79	1864.92	
					380.85		- Industry and Minerals	155.88	541.10	696.98	
					593.76		- Transport	939.70	103.95	1043.65	
					1020.74		- Science, Technology and Environment	0.78	29.66	30.44	
					16.89		- General Economic Services	172.82	40.69	213.51	
					263.80		Grants-in-aid and Contributions	508.78	22.50	531.28	
14571.33	II	-Revenue deficit carried over to Section B		13815.13							
73326.37		Total	82110.88		73326.37		Total	64435.71	17675.17	82110.88	82110.88

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2013

		Receipt				Disbursements			
2011-2012			2012-2013	2011-2012		2012-2013			
		(₹	i	n	c	r	o	r
)				e	r	e)
						Non-Plan		Plan	Total
Section B Capital									
5675.89	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	8423.38	-	III	Opening Overdraft from RBI			-
Nil	IV	Miscellaneous Capital receipts	Nil	2763.75	IV	Capital Outlay	0.75	4546.55	4547.30
				122.26		General Services	0.02	162.46	162.48
				792.57		Social Services	0.67	1514.52	1515.19
				90.15		- Education, Sports, Arts And Culture	-	308.07	308.07
				393.68		- Health and Family Welfare	-	118.01	118.01
				221.87		- Water Supply, Sanitation, Housing and Urban Development	0.67	831.32	831.99
				0.90		- Information and Broadcasting	-	7.02	7.02
				21.44		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	85.40	85.40
				38.09		- Social Welfare and Nutrition	-	127.45	127.45
				26.44		- Other Social Services	-	37.25	37.25
				1848.92		Economic Services	0.06	2869.57	2869.63
				157.34		- Agriculture and Allied Activities	-	182.97	182.97
				0.75		- Rural Development	-	1.01	1.01
				259.15		- Special Areas Programmes	-	314.71	314.71
				419.88		- Irrigation and Flood Control	-	638.08	638.08
				124.00		- Energy	-	114.00	114.00
				62.77		- Industry and Minerals	-	110.85	110.85
				767.20		- Transport	0.06	1400.25	1400.31
				5.00		- Science Technology and Environment	-	-	-
				12.83		- General Economic Services	-	107.70	107.70
78.17	V	Recoveries of Loans and Advances	279.83	447.97	V	Loans and Advances disbursed	794.96	269.07	1064.03
49.10		- From Power Projects	258.03	-		- For Power Projects	-	16.18	16.18
17.19		- From Government Servants	14.67	-	119.07	- To Government Servants	2.66	-	2.66
11.88		- From others	7.13	-	325.17	- To Others	792.30	252.89	1045.19

Receipt				Disbursements				
2011-2012			2012-2013	2011-2012				2012-2013
(₹ i n c r o r e)								
						Non-Plan	Plan	Total
				14571.33	VI Revenue deficit brought down			13815.13
26555.07	VII Public debt receipts		28290.90	9299.19	VII Repayment of Public Debt			10141.36
26112.23	- Internal debt other than Ways and Means Advances and Overdraft	26801.58		8159.80	- Internal debt other than Ways and Means Advances and Overdraft			9509.39
-	- Ways and Means Advances	-		606.09	- Ways and Means Advances			-
442.84	- Loans and Advances from Central Government	1489.32		533.30	- Repayment of Loans and Advances to Central Government			631.97
0.03	VIII Amount transferred to Contingency Fund		0.53	0.53	VIII Expenditure from Contingency Fund			-
94384.24	IX Public Account receipts		105827.12	91187.25	IX Public Account disbursements			101735.99
2715.01	- Small Savings and Provident Funds	2927.35		1683.21	- Small Savings and Provident Funds			1981.89
2250.70	- Reserve Funds	1108.69		954.82	- Reserve Funds			576.32
48240.99	- Suspense and Miscellaneous	55934.00		49064.05	- Suspense and Miscellaneous			56493.03
5536.78	- Remittances	7422.43		5212.09	- Remittances			7194.16
35640.76	- Deposits and Advances	38434.65		34273.08	- Deposits and Advances			35490.59
				Nil	- Miscellaneous Government Account			Nil
Nil	X Closing Overdraft from Reserve Bank of India		Nil	8423.38	X Cash balance at end			11517.95
				0.39	- Cash in Treasuries and Local Remittances			0.42
				(-791.88)	- Deposits with Reserve Bank			404.90
				29.49	- Departmental Cash Balance including Permanent Advances			36.02
				6117.64	- Investment in earmarked funds			6612.34
				3067.74	- Cash Balance Investment			4464.27
126693.40	Total		142821.76	126693.40	Total			142821.76

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4

(Continued)

(Refer Paragraph 1.9.1, Page 27)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2013.

As on 31.03.2012 (₹ in crore)	Liabilities	As on 31.03.2013 (₹ in crore)
172470.48	Internal Debt	189762.67
87971.13	Market Loans bearing interest	105965.06
4.39	Market Loans not bearing interest	3.90
9.39	Loans from Life Insurance Corporation of India	6.17
6720.85	Loans from other Institutions	6071.34
-	Ways and means Advances	-
-	Overdrafts from Reserve Bank of India	-
77764.72	Special securities issued to NSS fund of GOI	77716.20
12227.49	Loans and Advances from Central Government	13084.86
4.83	Pre 1984-85 Loans	4.83
2231.56	Non-Plan Loans	2141.03
9991.05	Loans for State Plan Schemes	10939.06
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03
0.08	Loans for Centrally Sponsored Plan Schemes	(-) 0.03
19.47	Contingency Fund	20.00
8956.13	Small Savings, Provident Funds, Etc.	9901.59
13415.51	Deposits	16359.54
2351.40	Suspense and Miscellaneous Balances	1792.34
6750.06	Reserve Funds	7282.44
472.75	Remittance Balances	701.02
216663.29	TOTAL	238904.46
	Assets	
33940.15	Gross Capital Outlay on Fixed Assets	38487.45
11156.43	Investments in shares of Companies, Corporations, etc.	11520.98
22783.72	Other Capital Outlay	26966.47
14351.88	Loans and Advances	15136.08
8596.95	Loans for Power Projects	8355.09
5710.79	Other Development Loans	6748.86
44.14	Loans to Government servants and Miscellaneous loans	32.13
6117.64	Reserve Fund Investments	6612.34
30.04	Advances	30.01
	Suspense and Miscellaneous Balances	
2305.74	Cash	4905.61
0.39	Cash in Treasuries and Loan Remittances	0.42
(-) 791.88	Deposits with Reserve Bank	404.90
29.49	Departmental Cash Balance including Permanent Advances	36.02
3067.74	Cash Balance Investments	4464.27
159917.84	Deficit on Government Account	173732.97
14571.33	(i) add Revenue Deficit of the current year	13815.13
-	(ii) Miscellaneous Deficit	
145346.51	Accumulated deficit at the beginning of the year	159917.84
216663.29	TOTAL	238904.46

Source: Finance Accounts; * Difference of 0.01 with Finance Accounts is due to rounding; **Explanatory Notes for Appendices 1.3 and 1.4:** The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX 1.5*(Refer Paragraph 1.1.2, Page 3)***Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010.*****Fiscal policy statement to be laid before West Bengal Legislative Assembly***

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

Fiscal management principles

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

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

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

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

Measure for fiscal transparency

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

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

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

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

Extracts from the WBFRBM (Amendment) Act, 2011

State Government shall progressively reduce –

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

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

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

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

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

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

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

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

APPENDIX 1.6

(Refer Paragraph 1.1.3
Page 4)

Actuals vis-à-vis Budget Estimates 2012-13

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
Revenue Receipts	76743	68296	-8447	-11.01
Tax Revenue	31222	32809	1587	5.08
Taxes on Sales, Trade etc	20167	18555	-1612	-7.99
State Excise	2786	2621	-165	-5.92
Taxes on vehicles	1595	1222	-373	-23.39
Stamps and Registration fees	2941	4357	1416	48.15
Taxes on goods and Passengers	0.06	1284	1283.94	-
Land Revenue	1805	2024	219	12.13
Taxes and Duties on Electricity	884	1837	953	107.81
Non Tax Revenue	3263	1918	-1345	-41.22
Interest Receipts	1008	934	-74	-7.34
Food Storage and Warehousing	1432	1	-1431	-99.93
Revenue Expenditure	83719	82111	-1608	-1.92
Pension and Other Retirement Benefits	9582	11036	1454	15.17
Police	4021	3434	-587	-14.60
Education, Sports, Art & Culture	17072	16989	-83	-0.49
Health and Family Welfare	4383	3909	-474	-10.81
Water Supply, Sanitation and Urban Development	5325	4756	-569	-10.69
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	745	829	84	11.28
Social Welfare and Nutrition	6758	7162	404	5.98
Agriculture and allied activities	2705	2149	-556	-20.55
Rural Development	3826	4074	248	6.48
Irrigation and Flood Control	1229	871	-358	-29.13
Transport	1248	1044	-204	-16.35
Interest Payments	18109	17571	538	2.97
Power	645	1865	1220	189.15
Capital Outlay	8281	4547	-3734	-45.09
Education, Sports, Art & Culture	796	308	-448	-61.31
Health and Family Welfare	345	118	-227	-65.80
Agriculture and Allied activities	487	183	-304	-62.42
Irrigation and Flood Control	2500	638	-1862	-74.48
Revenue Surplus(+)/Deficit(-)	-6858	-13815	-6957	101.44
Fiscal deficit (-)	-15923	-19146	-3223	20.24
Primary Surplus(+)/Deficit(-)	2186	-1575	-3761	-172.05

Source: Finance Accounts and Budget Publication

APPENDIX 1.7

(Refer Paragraph 1.3 & 1.9.2
Page 7 & 27)

Time series data on the State
Government finances

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	(₹ i n C r o r e)				
Part A. Receipts					
1. Revenue Receipts	36904	36922	47264	58755	68296
(i) Tax Revenue	14419(39)	16900(46)	21129(45)	24938(42)	32809 (48)
Taxes on Agricultural Income	4	9	16	11	12
Taxes on Sales, Trade, etc.	8955(62)	10510(62)	13276(63)	15888(64)	18555 (57)
State Excise	1083(8)	1444(9)	1783(8)	2117(8)	2621(8)
Taxes on Vehicles	608(4)	774(5)	936(4)	1007(4)	1222(4)
Stamps and Registration fees	1509(10)	1814(11)	2265(11)	2732(11)	4357(13)
Land Revenue	984(7)	929(5)	1254(6)	1872(8)	2024(6)
Other taxes	1276(9)	1420(8)	1599(8)	1311(5)	4018(12)
(ii) Non Tax Revenue	4966(13)	2438(7)	2380(5)	1340(2)	1918(3)
(iii) State's share of Union taxes and duties	11322(31)	11648(31)	15955(34)	18588(32)	21226(31)
(iv) Grants in aid from GOI	6197(17)	5936(16)	7800(16)	13889(24)	12343(18)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	36904	36922	47264	58755	68296
4. Recoveries of Loans and Advances	5616	387	372	78	280
5. Public Debt Receipts	15991	28508	24800	26555	28291
Internal Debt (excluding Ways and Means Advances and Overdrafts)	15591	28208	23898	26112	26802
Net transactions under Ways and Means Advances and Overdrafts	-	-	606	-	-
Loans and Advances from Government of India ²	400	300	296	443	1489
6. Total receipts in the Consolidated Fund (3+4+5)	58511	65817	72436	85388	96867
7. Contingency Fund Receipts	6	1	3	- ³	1
8. Public Account receipts	58144	69055	76696	94384	105827
9. Total receipts of the State (6+7+8)	116661	134873	149135	179772	202695
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	51613 (92)	58500 (94)	64538(96)	73326(96)	82111(94)
Plan	8045(16)	9970(17)	12047(19)	14129(19)	17675(22)
Non-Plan	43568(84)	48530(83)	52491(81)	59197(81)	64436(78)
General Services (including Interests Payments)	20775(40)	26357(45)	28680(44)	32289(44)	35325(43)
Social Services	16385(32)	23996(41)	27343(42)	31564(43)	34212(42)
Economic Services	14025(27)	7742(13)	8091(13)	8969(12)	12043(15)
Grants-in-aid and Contribution	428(1)	405(1)	424(1)	504(1)	531(-)
11. Capital Expenditure	3705 (7)	3011 (5)	2226(3)	2764(4)	4547(5)
Plan	3729(101)	2883(96)	2232(100)	2764(100)	4546
Non-Plan	(-)24(-1)	128(4)	(-)6	-	1
General Services	144(4)	157(5)	107(5)	122(4)	162
Social Services	1193(32)	890(30)	476(21)	793(29)	1515
Economic Services	2368(64)	1964(65)	1643(74)	1849(67)	2870
12. Disbursement of Loans and Advances	760	752	408	448	1064
13. Total (10+11+12)	56078	62263	67172	76538	87722
14. Repayments of Public Debt	4855	7672	6846	9299	10141
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3870	6364	6302	8160	9509
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	606	-
Loans and Advances from Government of India	985	1308	544	533	632
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	60933	69935	74018	85837	97863
17. Contingency Fund disbursements	-	3	-	1	-
18. Public Account disbursements	54915	65057	74228	91187	101736
19. Total disbursement by the state (16+17+18)	115848	134995	148246	177025	199599
Part C Deficits					
20. Revenue Deficit (1-10)	-14709	- 21578	-17274	- 14571	-13815

² Includes Ways and Means Advances from GOI

³ 0.03 Crore

Note : Figures in brackets represent percentage (rounded)

Report on State Finances for the year ended 31 March 2013

21 Fiscal Deficit (3+4-13)	-13558	- 24954	-19536	- 17705	-19146
22. Primary Deficit (21-23)/Surplus	-1489	- 11649	-5719	- 1809	-1575
Part D Other data					
23. Interest Payments (included in revenue exp.)	12069	13305	13817	15896	17571
24. Arrears of Revenue	153 [#]	107 [#]	103 [#]	NA	NA
25. Financial Assistance to local bodies etc.	22347	19591	23656	26768	28133
26. Ways and Means Advances/Overdraft availed (days)	166	95	194	186	143
27. Interest on WMA/Overdraft	13	13	28	37	19
28. Gross State Domestic Product (GSDP)	341942	398880	462240	532329	622263
29. Outstanding Fiscal Liabilities (year end)	145075	167682	187387	207702	229779
30. Outstanding guarantees (year end)	11973	10355	11943	10192	8821
31. Maximum amount guaranteed	19974	20298	19860	20106	18981
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁴	1881	1646	3493	4601	2006
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.042	0.042	0.046	0.047	0.053
35. Own Non-Tax Revenue/GSDP	0.015	0.006	0.005	0.003	0.003
36. Central Transfers/GSDP	0.033	0.029	0.035	0.035	0.034
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	16.40	15.61	14.53	14.38	14.10
38. Total Revenue Expenditure/Receipts (in per cent)	139.86	158.44	136.55	124.80	120.23
39. Revenue expenditure/Total Expenditure (in per cent)	92.04	93.96	96.08	95.80	93.60
40. Expenditure on Social Service/Total Expenditure (in per cent)	31.38	39.97	41.41	42.28	40.85
41. Expenditure on Economic Services / Total Expenditure (in per cent)	29.23	15.59	14.49	14.13	18.09
42. Capital Expenditure/Total Outlay (in per cent)	6.61	4.84	3.31	3.61	5.18
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	6.39	4.58	3.15	3.45	5.00
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	(-) 4.30	(-) 5.41	(-) 3.74	(-) 2.74	(-) 2.22
45. Fiscal Deficit/GSDP (in per cent)	(-) 3.96	(-) 6.26	(-)4.23	(-) 3.33	(-) 3.08
46. Primary Deficit (Surplus)/GSDP (in per cent)	(-) 0.44	(-) 2.92	(-)1.24	(-) 0.34	(-) 0.25
47. Revenue Deficit/Fiscal Deficit (in per cent)	108.49	86.47	88.43	82.30	72.16
48. Primary Revenue Balance/GSDP	(-) 0.008	(-) 0.021	(-) 0.007	0.002	0.006
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	42.43	42.04	40.54	39.02	36.93
50. Fiscal Liabilities/RR (in per cent)	393.11	454.15	396.47	353.51	336.45
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	7605/(-) 1489	12729/ (-)11649	20132/ (-) 5718	12840/ (-)1809	17040/ (-)1575
52. Debt Redemption (Principal +interest)/Total Debt Receipts	0.99	0.85	0.92	0.95	0.95
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	0.06	-	0.01	0.01	0.01
54. Balance from Current Revenue (₹ in crore)	(-) 10770	(-) 15416	(-)9791	(-) 10794	(-) 4401.30
55. Financial assets/Liabilities	0.28	0.27	0.26	0.26	0.27

Source: Finance Accounts

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

GSDP figures furnished by Ministry of Statistics and Programme Implementation (as on 01 August 2013) have been adopted.

⁴ Represents progressive amount blocked in incomplete projects (which cost more than ₹ one crore and above) at the end of the year.

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

APPENDIX 1.8

(Refer Paragraph 1.3.4
Page 12)

Analysis of reasons for non-release of 13th FC grant by GoI during 2012-13

(₹ in crore)

Sector	Name of the Department	Name of Sector / Components	Previous allocation and year not released by GOI	Allocation for the current period 2012-13 not released by GOI	Reasons observed by Audit
Local Bodies grant	Panchayat & Rural Development Department, Government of West Bengal. (P&RD)	Special Area performance grants	Allocation year 2011-12: ₹ 0.80 crore	1.60	Non compliance of preconditions within time for release of performance and Special Area performance grant.
Other grant	Irrigation and Waterways/Water Resources Investigation and Development	Water Sector Management	NIL	74.00	Delayed submission of Utilization Certificate
	Home (Political)	Incentive for issuing UIDs	Allocation year 2011-12: ₹ 41.68 crore	41.68	Home (Political) Department was yet to submit utilization of ₹ 20.84 crore released in 2010-11. Department intimated it would utilize the fund towards NPR process as District Magistrates intimated they had no BPL list available with them.
	Development & Planning	Improvement of Statistical System	NIL	3.80	₹ 3.80 crore released in 2011-12 could not be utilized and fresh approval for ₹ 2.79 crore was taken in 2012-13. No utilization certificate was submitted.
	Judicial Department	Justice Delivery	Allocation year 2011-12: ₹ 21.09 crore	42.18	Delayed/Non-submission of Utilization Certificate to Finance Budget Branch for previously released funds under 13 th FC
State specific grants	Seven Departments of Government of West Bengal. ⁵	Nine State Specific grants ⁶	Allocation year 2011-12: ₹ 2.81 crore	425.75	Delayed/Non submission of utilization certificate. Non submission of Annual Action Plan.
TOTAL			66.38	589.01	

Source: FC Report and Departmental figures

⁵ Home (Police), I & W, Fire & ES, Health & FW, WCD & SW, Home (Poll), I & CA

⁶ Training School for West Bengal Police, Training School for Kolkata Police, Construction of Police Housing, Embankments/Drainage in Sunderban, Upgradation of Fire & Emergency Services, Construction of health centres, Construction of Anganwadi Centres, Road Infrastructure in Border Areas, Maintenance of historical monuments etc.

APPENDIX 1.9

(Refer Paragraph 1.3.4, Page 12)

Analysis of reasons for short release of 13th FC grant by GoI during 2012-13

(₹ in crore)

Sector	Name of the Department	Name of Sector / Components	Allocation for the period 2012-13	Fund received from GOI	Short receipt	Reasons observed by Audit
Local Bodies grant	Panchayat and Rural Development	General Basic grants for PRIs	523.02	261.49	261.53	Non submission of UC and compliance report indicating fulfilment of preconditions attached to release of 13 th FC grant.
		General Performance grants for PRIs	358.90	188.28	170.62	
		Special Area Basic grants	1.60	0.80	0.80	
	Municipal Affairs	General Basic grants for ULB	203.88	101.93	101.95	Non submission of UC and compliance report indicating fulfilment of preconditions attached to release of 13 th FC grant.
		General Performance grants for ULBs	139.90	73.40 ⁷	66.50	
TOTAL			1227.30	625.90	601.40	

Source: FC Report and Departmental figures

⁷ Excludes ₹ 52.90 crore released by GoI towards General Performance Grant of non-performing States.

APPENDIX 1.10*(Refer Paragraph 1.8.3, Page 24)***Statement showing Government investment in Companies / Corporations with negative net-worth****(₹ in crore)**

	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	2	3	4	5	6	7
A.	WORKING GOVERNMENT COMPANIES					
	AGRICULTURE AND ALLIED					
1	West Bengal Tea Development Corporation Limited	2011-12	2011-12	40.24	- 200.70	-160.46
2	West Bengal Agro Industries Corporation Limited	2011-12	2012-13	8.41	-87.88	-79.47
3	The State Fisheries Development Corporation Limited	2011-12	2012-13	2.70	-12.74	-10.04
4	West Bengal Fisheries Corporation Limited	2011-12	2012-13	2.00	-4.64	-2.64
5	West Bengal State Minor Irrigation Corporation Limited	2009-10	2012-13	11.65	- 57.87	- 46.22
	Total			65.00	-363.83	-298.83
	FINANCING					
1	West Bengal Handicrafts Development Corporation Limited	2008-09	2011-12	15.30	-20.43	-5.13
2	West Bengal Film Development Corporation Limited	2009-10	2011-12	5.20	-55.73	-50.53
	Total			20.50	-76.16	-55.66
	MANUFACTURING					
1	Greater Calcutta Gas Supply Corporation Limited	2011-12	2012-13	41.15	-294.05	-252.90
2	The Shalimar Works(1980) Limited	2011-12	2012-13	1.25	-181.36	-180.11
3	The Electro Medical and Allied Industries Limited	2011-12	2012-13	16.40	-57.63	-41.23
4	Mayurakshi Cotton Mills (1990) Limited	2011-12	2012-13	7.26	-39.89	-32.63
5	Eastern Distilleries and Chemicals Limited	2010-11	2012-13	0.20	-5.43	-5.23
6	Westinghouse Saxby Farmer Limited	2011-12	2012-13	7.74	-34.18	-26.44
7	National Iron and Steel Company Limited	2011-12	2012-13	12.00	-255.05	-243.05
8	Kalyani Spinning Mills Limited	2009-10	2011-12	12.63	-443.38	-430.75
9	The West Dinajpur Spinning Mills Limited	2010-11	2012-13	11.34	-151.88	-140.54
10	Britannia Engineering Limited	2012-13	2013-14	11.29	- 20.55	-9.26
11	Neo-Pipes and Tubes Company Limited	2012-13	2013-14	2.20	-101.80	- 99.60
12	West Bengal Mineral Development and Trading Corporation Limited	2012-13	2013-14	4.43	- 132.41	- 127.98

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	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
13	Durgapur Chemicals Limited	2012-13	2013-14	96.58	- 101.08	-4.50
14	Gluconate Health Limited	2012-13	2013-14	14.31	- 27.30	- 12.99
15	WEBFIL Limited	2012-13	2013-14	10.58	-11.45	-0.87
16	DPL Coke Oven Limited	2012-13	2013-14	0.05	-0.14	-0.09
	Total			249.41	-1857.58	-1608.17
	INFRASTRUCTURE					
1	West Bengal Transport Infrastructure Development Corporation Limited	2012-13	2013-14	3.10	-9.03	-5.93
	Total			3.10	-9.03	-5.93
	SERVICE					
1	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2011-12	2012-13	0.84	-6.42	-5.58
2	Webel Informatics Limited (Subsidiary of WBEIDC Limited)	2011-12	2012-13	0.40	-6.26	-5.86
3	The Calcutta Tramways Company (1978) Limited	2011-12	2012-13	20.40	-1166.16	-1145.76
4	West Bengal Surface Transport Corporation Limited	2010-11	2011-12	1.01	-170.18	-169.17
	Total			22.65	-1349.02	-1326.37
	MISCELLANEOUS					
	Basumati Corporation Limited	2010-11	2012-13	0.10	-106.41	-106.31
	Total			0.10	-106.41	-106.31
	Total- A			360.76	-3762.03	-3401.27
B.	WORKING STATUTORY CORPORATIONS					
	SERVICE					
1	Calcutta State Transport Corporation	2009-10	2012-13	9.62	-741.48	-731.86
2	North Bengal State Transport Corporation	2008-09	2011-12	10.70	-480.39	-469.69
3	South Bengal State Transport Corporation	2011-12	2013-14	11.01	-416.99	-405.98
	Total			31.33	-1638.86	-1607.53
	Total- B			31.33	-1638.86	-1607.53
C.	NON-WORKING GOVERNMENT COMPANIES					
	FINANCING					
1	West Bengal Handloom and Power loom Development Corporation Limited	2009-10	2012-13	46.76	-55.67	-8.91
	Total			46.76	-55.67	-8.91
	MANUFACTURING					
1	West Bengal Plywood and Allied Products Limited	2010-11	2013-14	0.09	-53.29	-53.20
2	Krishna Silicate and Glass (1987) Limited	2005-06	2008-09	0.00	-91.19	-91.19
3	West Bengal Ceramic Development Corporation Limited	2006-07	2008-09	2.93	-64.31	-61.38
4	Pulver Ash Projects Limited	2011-12	2012-13	3.31	-13.84	-10.53

	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
	(subsidiary of WBSIC Limited)					
5	West Bengal State Leather Industries Development Corporation Limited	2008-09	2013-14	3.95	-21.15	-17.20
6	The Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	-49.76	-48.81
7	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2011-12	2012-13	8.02	-58.39	-50.37
8	West Bengal Sugar Industries Development Corporation Limited	2011-12	2012-13	15.24	-151.55	-136.31
9	West Bengal Projects Limited (subsidiary WBSIDC Limited)	2010-11	2012-13	1.89	-2.96	-1.07
10	The Infusions (India) Limited	2011-12	2013-14	8.00	-14.68	-6.68
11	Lily Products Limited	2009-10	2013-14	0.01	-99.25	-99.24
	Total			44.39	-620.37	-575.98
	Total- C (All sector wise Non-Working Government Companies)			44.39	-620.37	-575.98
D.	NON-WORKING STATUTORY CORPORATIONS					
	SERVICE					
1	Great Eastern Hotel Authority	2012-13	2013-14	0.00	-37.09	-37.09
	Total			0.00	-37.09	-37.09
	Grand Total (A+B+C+D)			436.48	-6058.35	-5621.87

Source: Accounts of the Companies

APPENDIX 2.1

(Refer Paragraph 2.3.1; Page 38)

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

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	1	Legislative Assembly Secretariat	62.84	22.75	36
2	3	Council of Ministers	12.90	2.95	23
3	4	Agricultural Marketing	41.26	14.92	36
4	6	Animal Resources Development	715.21	179.06	25
5	8	Co-operation	314.63	138.39	44
6	10	Consumer Affairs	64.55	18.02	28
7	11	Micro and Small Scale Enterprises and Textiles	396.15	82.85	21
8	14	Education (Mass)	275.79	75.78	27
9	16	Environment	38.44	16.08	42
10	17	Excise	110.24	29.45	27
11	20	Fisheries	219.29	90.49	41
12	23	Forests	476.03	114.95	24
13	25	Public Works	2042.04	700.26	34
14	28	Housing	111.22	30.34	27
15	29	Industrial Reconstruction	2.64	0.92	35
16	30	Information and Cultural Affairs	186.68	66.48	36
17	31	Information Technology	93.07	57.16	61
18	32	Irrigation and Waterways	679.97	192.10	28
19	33	Correctional Administration	205.98	43.68	21
20	34	Judicial	441.51	93.91	21
21	35	Labour	550.73	166.92	30
22	36	Land and Land Reforms	1035.15	246.35	24
23	39	Municipal Affairs	3558.25	767.61	22
24	41	Parliamentary Affairs	7.50	2.79	37
25	42	Personnel and Administrative Reforms	48.24	16.40	34
26	44	Public Enterprises	3.93	2.03	52
27	46	Refugee, Relief and Rehabilitation	60.10	30.21	50
28	48	Science and Technology	17.76	3.97	22
29	49	Sports and Youth Services	234.54	61.23	26
30	50	Sunderban Affairs	199.21	64.49	32
31	52	Tourism	60.70	22.48	37
32	53	Transport	798.87	277.22	35
33	55	Water Resources Investigation and Development	579.92	158.46	27
34	57	Bio-Technology	9.62	5.54	58
35	58	Paschimanchal Unnayan Affairs	177.46	47.06	27
36	59	Self-Help Groups and Self Employment	249.21	90.74	36
37	62	North Bengal Development	156.59	39.61	25
38	63	Statistics and Programme Implementation	113.78	74.02	65
Capital (Voted)					
1	1	Legislative Assembly Secretariat	7.00	5.31	76
2	4	Agricultural Marketing	130.14	83.47	64
3	5	Agriculture	184.26	168.89	92

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
4	6	Animal Resources Development	55.86	41.37	74
5	8	Co-operation	92.24	33.55	36
6	9	Commerce and Industries	40.97	26.28	64
7	12	Development and Planning	135.00	58.74	44
8	14	Education (Mass)	11.00	8.42	77
9	15	Education (School)	395.08	202.52	51
10	17	Excise	9.00	3.52	39
11	18	Finance	150.16	39.06	26
12	19	Fire and Emergency Services	65.50	49.71	76
13	20	Fisheries	54.65	15.72	29
14	21	Food and Supplies	63.00	31.86	51
15	22	Food Processing Industries and Horticulture	44.25	18.84	43
16	23	Forests	35.00	32.17	92
17	24	Health and Family Welfare	342.52	223.98	65
18	28	Housing	641.55	258.33	40
19	29	Industrial Reconstruction	7.50	7.50	100
20	30	Information and Cultural Affairs	32.76	18.93	58
21	31	Information Technology	11.10	3.10	28
22	32	Irrigation and Waterways	2157.80	1606.99	74
23	33	Correctional Administration	13.63	9.90	73
24	34	Judicial	60.94	34.46	57
25	36	Land and Land Reforms	22.18	15.50	70
26	38	Minority Affairs and Madrasah Education	219.00	143.84	66
27	39	Municipal Affairs	430.53	175.24	41
28	40	Panchayat and Rural Development	90.74	54.89	60
29	42	Personnel and Administrative Reforms	51.00	15.28	30
30	43	Power and Non-Conventional Energy Sources	367.30	236.12	64
31	44	Public Enterprises	61.75	17.45	28
32	45	Public Health Engineering	404.80	165.75	41
33	46	Refugee, Relief and Rehabilitation	55.05	30.87	56
34	47	Disaster management	13.18	3.97	30
35	49	Sports and Youth Services	4.88	4.88	100
36	50	Sunderban Affairs	119.02	36.93	31
37	51	Technical Education and Training	283.29	214.57	76
38	52	Tourism	51.53	26.71	52
39	53	Transport	291.30	141.80	49
40	54	Urban Development	31.89	21.07	66
41	55	Water Resources Investigation and Development	360.73	259.35	72
42	56	Women and Child Development and Social Welfare	95.00	27.48	29
43	57	Bio-Technology	6.00	6.00	100
44	58	Paschimanchal Unnayan Affairs	40.00	38.99	97
45	59	Self Help Group and Self Employment	12.00	5.66	47
46	60	Civil Defence	12.00	4.46	37
47	62	North Bengal Development	63.00	34.90	55
48	63	Statistics and Programme Implementation	18.90	18.46	98
		Revenue (Charged)			
1	1	Legislative Assembly Secretariat	0.33	0.22	67
2	2	Governor's Secretariat	9.51	2.16	23
3	6	Animal Resources Development	0.06	0.06	100
4	7	Backward Classes Welfare	0.04	0.04	100
5	8	Co-operation	4.87	4.45	91
6	9	Commerce and Industries	1.45	0.57	39
7	19	Fire and Emergency Services	0.15	0.10	67
8	22	Food Processing Industries and Horticulture	0.20	0.20	100
9	25	Public Works	9.49	2.53	27

Report on State Finances for the year ended 31 March 2013

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
10	28	Housing	1.93	0.48	25
11	34	Judicial	123.00	41.77	34
12	42	Personnel and Administrative Reforms	0.01	0.0038	38
13	46	Refugee, Relief and Rehabilitation	2.81	2.81	100
14	47	Disaster Management	68.51	68.12	99
Capital (Charged)					
1	6	Animal Resources Development	0.08	0.03	38
2	7	Backward Classes Welfare	0.04	0.04	100
3	11	Micro and Small Scale Industries and Textiles	0.80	0.26	33
4	22	Food Processing Industries and Horticulture	0.30	0.08	27
5	32	Irrigation and Waterways	1.48	0.34	23
6	46	Refugee, Relief and Rehabilitation	2.74	2.40	88

Source: Appropriation Accounts

APPENDIX 2.2

(Refer Paragraph 2.3.2; Page 38)

Statement showing cases where persistent savings were noticed from 2008-09 to 2012-13

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
6-Animal Resources Development					
2403--00-102-NP-002-(Revenue Voted)	2008-09	10.20	7.48	2.72	27
	2009-10	12.21	10.30	1.91	16
	2010-11	13.45	9.44	4.01	30
	2011-12	15.42	9.20	6.22	40
	2012-13	13.60	8.94	4.66	34
2403-00-107-NP-003-(Revenue-Voted)	2008-09	6.45	4.87	1.58	24
	2009-10	8.18	7.28	0.90	11
	2010-11	8.99	6.83	2.16	24
	2011-12	10.46	6.40	4.06	39
	2012-13	9.75	6.02	3.73	38
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	2008-09	12.00	4.79	7.21	60
	2009-10	12.00	0.43	11.57	96
	2010-11	12.60	11.34	1.26	10
	2011-12	15.00	1.78	13.22	88
	2012-13	16.35	-	16.35	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	2008-09	3.97	2.23	1.74	44
	2009-10	2.69	0.86	1.83	68
	2010-11	3.49	0.87	2.62	75
	2011-12	5.25	1.57	3.68	70
	2012-13	6.00	2.25	3.75	63
18-Finance					
2071-01-108- NP-001-(Revenue-Voted)	2008-09	3.35	0.01	3.34	100
	2009-10	4.43	0.05	4.38	99
	2010-11	3.08	0.02	3.06	99
	2011-12	3.08	0.06	3.02	98
	2012-13	1.00	0.16	0.84	84
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	2008-09	15.10	10.25	4.85	32
	2009-10	25.00	20.36	4.64	19
	2010-11	27.00	15.41	11.59	43
	2011-12	24.50	7.36	17.14	70
	2012-13	28.00	6.13	21.87	78
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	2008-09	11.10	9.08	2.02	18
	2009-10	11.10	10.03	1.07	10
	2010-11	17.76	15.56	2.20	12
	2011-12	13.32	5.68	7.64	57
	2012-13	15.54	1.54	14.00	90
24-Health and Family Welfare					

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Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
4210-01-800-SP 022-(Capital-Voted)	2008-09	8.00	2.57	5.43	68
	2009-10	8.80	3.32	5.48	62
	2010-11	6.00	3.56	2.44	41
	2011-12	6.00	4.32	1.68	28
	2012-13	6.00	5.07	0.93	16
4210-01-800- SP 036-(Capital-Voted)	2008-09	5.00	2.67	2.33	47
	2009-10	12.28	5.68	6.60	54
	2010-11	13.80	5.96	7.84	57
	2011-12	13.50	8.99	4.51	33
	2012-13	18.40	16.21	2.19	12
25-Public Works					
2059-01--053-NP-030-(Revenue-Voted)	2008-09	4.41	1.82	2.59	59
	2009-10	4.85	2.11	2.74	56
	2010-11	5.09	1.98	3.11	61
	2011-12	5.09	1.91	3.18	62
	2012-13	5.55	3.43	2.12	38
3054--03--103-SP 002-(Revenue-Voted)	2008-09	5.50	1.74	3.76	68
	2009-10	5.70	2.25	3.45	61
	2010-11	4.50	1.39	3.11	69
	2011-12	3.70	0.97	2.73	74
	2012-13	3.36	1.82	1.54	46
3054-04-800-NP-004-(Revenue-Voted)	2008-09	11.85	2.72	9.13	77
	2009-10	13.04	2.80	10.24	79
	2010-11	13.69	1.87	11.82	86
	2011-12	13.69	3.39	10.30	75
	2012-13	14.92	7.95	6.97	47
28-Housing					
4216-02-105-SP 001(Capital-Voted)	2008-09	5.00	1.18	3.82	76
	2009-10	2.45	2.32	0.13	5
	2010-11	8.00	4.61	3.39	42
	2011-12	3.95	2.51	1.44	36
	2012-13	15.00	3.56	11.44	76
32-Irrigation and Waterways					
4700--04-800-SP 002- (Capital-Voted)	2008-09	51.84	0.01	51.83	100
	2009-10	117.00	-	117.00	100
	2010-11	138.59	-	138.59	100
	2011-12	138.00	6.00	132.00	96
	2012-13	258.00	22.66	235.34	91
36-Land and Land Reforms					
4059-01-051-CS 002-(Capital-Voted)	2008-09	1.00	-	1.00	100
	2009-10	1.00	-	1.00	100
	2010-11	1.00	0.13	0.87	87
	2011-12	1.00	-	1.00	100
	2012-13	1.00	-	1.00	100
38-Minority Affairs and Madrasah Education					
4202-01-201- SP 004-(Capital-Voted)	2008-09	-	-	-	-
	2009-10	1.00	-	1.00	100
	2010-11	3.50	-	3.50	100
	2011-12	20.00	-	20.00	100
	2012-13	98.00	-	98.00	100
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	2008-09	11.29	9.10	2.19	19
	2009-10	8.00	5.66	2.34	29
	2010-11	34.00	11.79	22.21	65
	2011-12	53.00	24.66	28.34	53
	2012-13	84.39	36.63	47.76	57

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	2008-09	6.40	3.85	2.55	40
	2009-10	13.78	12.77	1.01	7
	2010-11	19.00	7.91	11.09	58
	2011-12	22.00	6.95	15.05	68
	2012-13	17.65	10.70	6.95	39

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	2008-09	20.00	-	20.00	100
	2009-10	21.50	12.22	9.28	43
	2010-11	22.58	-	22.58	100
	2011-12	22.58	-	22.58	100
	2012-13	6.61	-	6.61	100
55-Water Resources Investigation and Development					
2702--03- 103- SP 004-(Revenue-Voted)	2008-09	1.70	0.55	1.15	68
	2009-10	1.19	-	1.19	100
	2010-11	2.10	0.94	1.16	55
	2011-12	2.45	-	2.45	100
	2012-13	1.75	-	1.75	100
2702- 03-103-NP 001 (Revenue-Voted)	2008-09	72.27	64.95	7.32	10
	2009-10	101.28	89.82	11.46	11
	2010-11	111.01	88.78	22.23	20
	2011-12	111.31	84.54	26.77	24
	2012-13	123.04	81.81	41.23	34
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	2008-09	4.00	1.96	2.04	51
	2009-10	4.00	1.48	2.52	63
	2010-11	8.00	3.23	4.77	60
	2011-12	8.00	2.28	5.72	72
	2012-13	12.00	4.55	7.45	62
2435- 01-789-SP 008 (Revenue-Voted)	2008-09	4.00	1.91	2.09	52
	2009-10	4.00	0.32	3.68	92
	2010-11	8.00	0.68	7.32	92
	2011-12	8.00	2.99	5.01	63
	2012-13	10.00	3.33	6.67	67
2515-00-789- SP 004- (Revenue-Voted)	2008-09	1.25	0.05	1.20	96
	2009-10	1.50	0.47	1.03	69
	2010-11	2.50	0.60	1.90	76
	2011-12	2.50	0.44	2.06	82
	2012-13	7.50	0.68	6.82	91
2515-00-800-SP 030 (Revenue-Voted)	2008-09	3.50	0.16	3.34	95
	2009-10	4.20	1.40	2.80	67
	2010-11	7.00	1.57	5.43	78
	2011-12	7.00	1.23	5.77	82
	2012-13	21.00	1.92	19.08	91

Source: Appropriation Accounts

APPENDIX 2.3

(Refer Paragraph 2.3.5; Page 40)

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

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
			(₹ i n c r o r e)			
Voted Grants						
1	7-Capital	Backward Classes Welfare	46.61	85.41	38.80	83
2	11-Capital	Micro and Small Scale Enterprises and Textiles	116.33	119.63	3.30	3
3	13-Capital	Higher Education	48.10	52.56	4.46	9
4	21-Revenue	Food and Supplies	2889.61	2973.62	84.01	3
5	43-Revenue	Power and Non-conventional Energy Sources	1611.89	1870.41	258.52	16
6	45-Revenue	Public Health Engineering	729.53	768.47	38.94	5
7	60-Revenue	Civil Defence	305.79	321.62	15.83	5
Total Voted			5747.86	6191.72	443.86	
Charged Appropriations						
1	19-Capital	Fire and Emergency Services	0.37	0.88	0.51	138
2	20-Revenue	Fisheries	6.00	7.47	1.47	24
3	23-Revenue	Forests	-	0.07	0.07	100
	23-Capital		-	0.11	0.11	100
4	27-Revenue	Home	2.53	9.19	6.66	263
	27-Capital		-	3.88	3.88	100
5	36-Revenue	Land and Land Reforms	1.00	1.31	0.31	31
6	39-Revenue	Municipal Affairs	-	0.88	0.88	100
7	40-Revenue	Panchayats and Rural Development	2.76	9.97	7.21	261
Total		Charged	12.66	33.76	21.10	
Grand Total			5760.52	6225.48	464.96	

Source: Appropriation Accounts

APPENDIX 2.4

(Refer Paragraph 2.3.6; Page 40)

Expenditure incurred without provision during 2012-13

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	7-Backward Classes Welfare	4225-02-796- SP 002 Capital (Voted)	55.79
2	9-Commerce and Industries	2852-06-103-SP 003 Revenue (Voted)	2.90
3	11-Micro and Small Scale Enterprises and Textiles	2401-00-800-SP 016 Revenue (Voted)	9.04
		2851-00-110-SP 062 Revenue (Voted)	10.00
4	11-Micro and Small Scale Enterprises and Textiles	6860-01-190- SP 018 Capital (Voted)	3.71
5	13-Higher Education	2203-00-112-014 Revenue (Voted)	1.40
		2202- 80- 800-NP 009 Revenue (Voted)	1.00
6	13-Higher Education	4202- 02-105-SP 018 Capital (Voted)	15.37
		4202-02-105-SP 017 Capital (Voted)	6.59
7	15-School Education	2202-01-789-CS 005 Revenue (Voted)	6.33
		2202-01-796-CS 002 Revenue (Voted)	6.92
		2202-01-796-CS 003 Revenue (Voted)	6.50
		2202-01-796-CS 005 Revenue (Voted)	3.49
		2202-02-789-CS 001 Revenue (Voted)	13.42
		2202-02-789-CS 002 Revenue (Voted)	2.88
		2202-02-796-CS 001 Revenue (Voted)	7.25
8	18-Finance	2052-00-090-NP 022 Revenue (Voted)	4.82
		2052-00-090-SP 005 Revenue (Voted)	1.15
9	18-Finance	7610-00-800-NP 006 Capital (Voted)	3.46
10	21-Food and Supplies	2235-60-200-SP 009 Revenue (Voted)	1.20
11	22-Food Processing Industries and Horticulture	2852-08-600-CS 001 Revenue (Voted)	5.58
		2852-08-600-SP 007 Revenue (Voted)	1.42
12	25-Public Works	2250-00-800-NP 034 Revenue (Voted)	0.96
		3054-80-001-NP 001 Revenue (Voted)	6.89
		3054-80-797-SP 003 Revenue (Voted)	68.92
13	25-Public Works	5054-03-337-SP 009 Capital (Voted)	4.74
		5054-03-789- SP 002 Capital (Voted)	0.84
14	30-Information and Cultural Affairs	2205-00-102-CN 003 Revenue (Voted)	1.85
		2205-00-102-SP 018 Revenue (Voted)	8.71
15	30-Information and Cultural Affairs	4220-60-101-SP 006 Capital (Voted)	1.43
16	40-Panchayats and Rural Development	2235-60-789-SP 005 Revenue (Voted)	7.42
		2501-06-102-SP 001 Revenue (Voted)	9.94
		2501-06-789-SP 003 Revenue (Voted)	6.33
		2501-06-796-SP 003 Revenue (Voted)	1.81
		2501-06-789-SP 001 Revenue (Voted)	16.33
		2501-06-796-SP 001 Revenue (Voted)	4.67
17	43-Power and Non-Conventional Energy Sources	2801- 06- 789-SP 003 Revenue (Voted)	13.18
18	43-Power and Non-Conventional Energy Sources	6801-00-202-SP 011 Capital (Voted)	8.07
		6801-00-789-SP 006 Capital (Voted)	2.77
19	45-Public Health Engineering	4215-01-102-CS 005 Capital (Voted)	1.21
20	51-Technical Education and Training	2203-00-789-CS 002 Revenue (Voted)	2.31

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Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2203-00-800-CS 003 Revenue (Voted)	4.10
21	51-Technical Education and Training	4202-02-789-CN 001 Capital (Voted)	1.50
22	54-Urban Development	2217-05-191-SP 053 Revenue (Voted)	10.36
23	54-Urban Development	4217-60-051-SP 008 Capital (Voted)	2.93
24	60-Civil Defence	2070-00—106-CS 001 Revenue (Voted)	1.11
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2049-01-101-019 Revenue(Charged)	0.11
		2049-01-101-136 Revenue(Charged)	62.49
		2049-01-101-137 Revenue(Charged)	116.37
		2049-01-101-138 Revenue(Charged)	69.15
		2049-01-101-139 Revenue(Charged)	67.02
		2049-01-101-140- Revenue(Charged)	46.15
		2049-01-101-141 Revenue(Charged)	22.37
		2049-01-101-155 Revenue(Charged)	0.26
		2049-01-101-156 Revenue(Charged)	67.20
		2049-01-101-157 Revenue(Charged)	66.90
		2049-01-115-003 Revenue(Charged)	0.40
		2049-01-123-016 Revenue(Charged)	326.59
		2049-01-123-017 Revenue(Charged)	242.23
		2049-01-123-018 Revenue(Charged)	666.15
		2049-01-123-019 Revenue(Charged)	242.91
		2049-01-123-021 Revenue(Charged)	112.15
		2049-01-200-024 Revenue(Charged)	0.31
		2049-04-104-003 Revenue(Charged)	113.94
		6003-00-101-M 053 Capital (Charged)	613.42
		6003-00-101-M 054 Capital (Charged)	152.65
		6003-00-101-M 055 Capital (Charged)	901.76
		6003-00-101-M 056 Capital (Charged)	838.23
		6003-00-101-111-014 Capital (Charged)	102.51
		6004-01-102-NP 001 Capital (Charged)	84.40
		6004-02-101-NP 001 Capital (Charged)	541.32
		6003-02-111-NP 009 Capital (Charged)	18.00
2	23-Forest	6004-04-800-NP-009 Capital (Charged)	0.11
3	27-Home	2049-04-104-NP-004 Revenue (Charged)	6.66
4	27-Home	6004-01-800- NP-006 Capital (Charged)	3.88
5	32-Irrigation and Waterways	2049-04-104-NP 037 Revenue (Charged)	1.34
6	36-Land and Land Reforms	2049-01-305-NP-004 Revenue (Charged)	1.30
Total			5846.88

Source: Appropriation Accounts

APPENDIX 2.5*(Refer Paragraph 2.3.7; Page 40)***Statement showing cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary**

(₹ in lakh)						
Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	1-	Legislative Assembly Secretariat	6234.46	4009.57	2224.89	50.00
2	5-	Agriculture	84884.15	84412.02	472.13	3484.46
3	12-	Development and Planning	23595.88	21240.03	2355.85	450.00
4	15-	School Education	1478508.44	1450389.36	28119.08	88298.00
5	16-	Environment	3047.32	2236.56	810.76	796.76
6	19-	Fire and Emergency Services	21511.44	17904.67	3606.77	100.00
7	22-	Food Processing Industries and Horticulture	9374.90	8460.84	914.06	175.32
8	29-	Industrial Reconstruction	245.58	172.32	73.26	18.30
9	37-	Law	563.80	477.81	85.99	27.68
10	42-	Personnel and Administrative Reforms	4464.91	3183.95	1280.96	358.97
11	44-	Public Enterprises	242.95	189.83	53.12	150.00
12	50-	Sunderban Affairs	16621.08	13471.68	3149.40	3300.00
13	56-	Women and Child Development and Social Welfare	236835.50	225995.52	10839.98	25044.61
14	58-	Paschimanchal Unnayan Affairs	17309.47	13040.66	4268.81	437.00
15	62-	North Bengal Development	15479.18	11697.81	3781.37	180.00
16	63-	Statistics and Programme Implementation	11367.85	3975.49	7392.36	10.00
		Total for Revenue (Voted)	1930286.91	1860858.12	69428.79	122881.10
	B-	Capital (Voted)				
1	4-	Agriculture Marketing	12913.75	4667.11	8246.64	100.00
2	5-	Agriculture	10526.00	1537.11	8988.89	7900.00
3	21-	Food and Supplies	5530.00	3113.51	2416.49	770.00
4	22-	Food Processing Industries and Horticulture	4025.00	2541.21	1483.79	400.00
5	27-	Home	25446.85	22577.09	2869.76	2626.69
6	33-	Correctional Administration	762.91	373.35	389.56	600.00
7	34-	Judicial	5650.00	2647.83	3002.17	444.00
8	40-	Panchayats and Rural Development	8633.90	3585.14	5048.76	440.50
9	44-	Public Enterprises	5775.00	4430.15	1344.85	400.00
10	52-	Tourism	4000.00	2481.67	1518.33	1153.00
11	55-	Water Resources Investigation and Development	34210.98	10137.99	24072.99	1862.31
12	58-	Paschimanchal Unnayan Affairs	3500.00	100.57	3399.43	500.00
13	62-	North Bengal Development	4800.00	2809.68	1990.32	1500.00
		Total for Capital (Voted)	125774.39	61002.41	64771.98	18696.50

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Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	Total for (Voted)		2056061.30	1921860.53	134200.77	141577.60
		Revenue (Charged)				
1	2-	Governor's Secretariat	933.47	735.59	197.88	18.01
2	9-	Commerce and Industries	125.00	88.16	36.84	20.00
3	18-	Finance	1795816.33	1750011.17	45805.16	10.43
4	32-	Irrigation and Waterways	8912.73	7753.81	1158.92	32.93
5	43-	Power and Non-conventional Energy Sources	3200.00	3034.81	165.19	300.00
6	46-	Refugee, Relief and Rehabilitation	0.66	-	0.66	280.00
		Capital (Charged)				
1	40-	Panchayats and Rural Development	178.00	177.76	0.24	37.00
	Total for Charged		1809166.19	1761801.30	47364.89	698.37
	Grand Total		3865227.49	3683661.83	181565.66	142275.97

Source: Appropriation Accounts

APPENDIX 2.6

(Refer Paragraph 2.3.7; Page 40)

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

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	₹ in crore)		
					Total	Expenditure	Excess
1	7	Backward Classes Welfare Capital (Voted)	17.40	29.21	46.61	85.41	38.80
2	11	Micro and Small Scale Enterprises and Textiles Capital (Voted)	108.78	7.55	116.33	119.63	3.30
3	21	Food and Supplies Revenue (Voted)	2387.84	501.77	2889.61	2973.62	84.01
4	27	Home Revenue (Charged)	-	2.53	2.53	9.19	6.66
5	40	Panchayats and Rural Development Revenue (Charged)	0.50	2.26	2.76	9.97	7.21
6	43	Power and Non-conventional Energy Sources Revenue (Voted)	652.24	959.65	1611.89	1870.41	258.52
7	45	Public Health Engineering Revenue (Voted)	722.49	7.04	729.53	768.47	38.94
		Total		1510.01			437.44

Source: Appropriation Accounts

APPENDIX 2.7

(Refer Paragraph 2.3.8; Page 41)

Excessive/unnecessary/insufficient
re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	9	Commerce and Industries	2058-00-103-SP 007	(-) 17.28	(-) 509.56
2	15	Education (School)	2202-01-112-CS 004	(-) 1092.22	(-) 12829.85
3	24	Health and Family Welfare	2210-06- 101-NP-006	(-) 10.86	(-) 535.11
4	25	Public Works	3054-80- 001-NP-002	(-) 112.00	(-) 3901.75
			5054-04-789-SP 005	(-) 500.00	(-) 784.60
			4059-01-051-SP 012	(-) 11.29	(-) 246.94
			5054-03-337-SP 001	(-) 2791.55	(-) 3429.82
5	27	Home	2055-00-109-NP-005	(-) 357.00	(-) 379.32
			4059-01-051-SP 009	(+) 60.07	(-) 237.34
6	32	Irrigation and Waterways	4700-05-800-SP 002	(-) 56.73	(-) 443.27
7	34	Judicial	2014-00-105-NP-001	(-) 19.97	(-) 446.24
			2014-00-105-004	(+) 19.97	(-) 337.26
			2014-00-102-NP 001	(-) 0.33	(-) 472.51
			2014-00-102-003	(+) 1.80	(-) 2412.21
8	38	Minority Affairs and Madrasah Education	2235-02-200-SP 002	(-) 772.00	(-) 408.37
			2202-03-103-SP 010	(-) 200.00	(-) 200.00
9	39	Municipal Affairs	2217-05-191-SP 001	(-) 3786.44	(-) 118.56
			2217-80-001-NP-001	(-) 12.52	(-) 273.31
10	46	Refugee, Relief and Rehabilitation	4235-01-201-SP 004	(+) 24.13	(-) 452.33
11	53	Transport	7056-00-190-SP 001	(-) 71.37	(-) 172.92
12	54	Urban Development	2215-02-106-SP 031	(-) 1980.28	(-) 13285.40
					41876.67
1	12	Development and Planning	2575-60-789-SP 002	(-) 280.00	(+) 30.00
			2575-60-796-SP 007	(-) 150.00	(+) 30.00
			2505-60-800-NP 001	(-) 1204.40	(+) 46.68
2	25	Public Works	3054-04-800-NP-002	(-) 7.06	(+) 186.88
3	38	Minority Affairs and Madrasah Education	2235-02-200-SP 027	(+) 1122.00	(+) 2110.00
4	39	Municipal Affairs	2217-05-789-SP 001	(-) 660.03	(+) 319.65
			2217-80-001-NP 002	(-) 684.52	(+) 108.36
			2217-80-001-003	(-) 149.09	(+) 32.30
			2217-80-191-SP 062	(-) 1953.02	(+) 27.45
5	54	Urban Development	2217-01-193-SP 004	(+) 332.86	(+) 5480.09
					8371.41

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.9;
Page 41)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Saving
I – Grant			
1	1	Legislative Assembly Secretariat	(Revenue-Voted) 22.75 (Capital-Voted) 5.31
2	3	Council of Ministers	(Revenue-Voted) 2.95
3	4	Agricultural Marketing	(Revenue-Voted) 14.92 (Capital-Voted) 83.47
4	5	Agriculture	(Revenue-Voted) 39.57 (Capital-Voted) 168.89
5	6	Animal Resources Development	(Revenue-Voted) 179.06 (Capital-Voted) 41.37
6	7	Backward Classes Welfare	(Revenue-Voted) 73.48
7	8	Co-operation	(Revenue-Voted) 138.39 (Capital-Voted) 33.55
8	9	Commerce and Industries	(Revenue-Voted) 108.44 (Capital-Voted) 26.28
9	10	Consumer Affairs	(Revenue-Voted) 18.02
10	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Voted) 82.85
11	13	Education (Higher)	(Revenue-Voted) 465.17
12	14	Education (Mass)	(Revenue-Voted) 75.78 (Capital-Voted) 8.42
13	15	Education (School)	(Revenue-Voted) 1164.17 (Capital-Voted) 202.52
14	16	Environment	(Revenue-Voted) 16.08
15	17	Excise	(Revenue-Voted) 29.45 (Capital-Voted) 3.52
16	18	Finance	(Revenue-Voted) 706.77 (Capital-Voted) 39.06
17	19	Fire and Emergency Services	(Revenue-Voted) 37.07 (Capital-Voted) 49.71
18	20	Fisheries	(Revenue-Voted) 90.49 (Capital-Voted) 15.72
19	21	Food and Supplies	(Capital-Voted) 31.86
20	22	Food Processing Industries and Horticulture	(Revenue-Voted) 10.89 (Capital-Voted) 18.84
21	23	Forest	(Revenue-Voted) 114.95 (Capital-Voted) 32.17
22	24	Health and Family Welfare	(Revenue-Voted) 437.52 (Capital-Voted) 223.98
23	25	Public Works	(Revenue-Voted) 700.26 (Capital-Voted) 165.05

Sl. No.	Grant No.	Name of grant/appropriation	Saving
24	26	Hill Affairs	(Revenue-Voted) 17.57
25	27	Home	(Capital-Voted) 54.96
26	28	Housing	(Revenue-Voted) 30.34
			(Capital-Voted) 258.33
27	29	Industrial Reconstruction	(Revenue-Voted) 0.92
			(Capital-Voted) 7.50
28	30	Information and Cultural Affairs	(Revenue-Voted) 66.48
			(Capital-Voted) 18.93
29	31	Information Technology	(Revenue-Voted) 57.16
			(Capital-Voted) 3.10
30	32	Irrigation and Waterways	(Revenue-Voted) 192.10
			(Capital-Voted) 1606.99
31	33	Correctional Administration	(Revenue-Voted) 43.68
			(Capital-Voted) 9.90
32	34	Judicial	(Capital-Voted) 34.46
33	35	Labour	(Revenue-Voted) 166.92
			(Capital-Voted) 0.06
34	36	Land and Land Reforms	(Revenue-Voted) 246.35
			(Capital-Voted) 15.50
35	37	Law	(Revenue-Voted) 1.14
36	38	Minority Affairs and Madrasah Education	(Revenue-Voted) 182.12
			(Capital-Voted) 143.84
37	40	Panchayats and Rural Development	(Revenue-Voted) 458.96
			(Capital-Voted) 54.89
38	41	Parliamentary Affairs	(Revenue-Voted) 2.79
39	42	Personnel and Administrative Reforms	(Revenue-Voted) 16.40
			(Capital-Voted) 15.28
40	43	Power and Non-Conventional Energy Sources	(Capital-Voted) 236.12
41	44	Public Enterprises	(Revenue-Voted) 2.03
			(Capital-Voted) 17.45
42	45	Public Health Engineering	(Capital-Voted) 165.75
43	46	Refugee Relief and Rehabilitation	(Revenue-Voted) 30.21
			(Capital-Voted) 30.87
44	47	Disaster Management	(Revenue-Voted) 156.06
			(Capital-Voted) 3.97
45	48	Science and Technology	(Revenue-Voted) 3.97
46	49	Sports and Youth Services	(Revenue-Voted) 61.23
			(Capital-Voted) 4.88
47	50	Sunderban Affairs	(Revenue-Voted) 64.49
			(Capital-Voted) 36.93
48	51	Technical Education and Training	(Revenue-Voted) 63.09
			(Capital-Voted) 214.57
49	52	Tourism	(Revenue-Voted) 22.48
			(Capital-Voted) 26.71
50	53	Transport	(Revenue-Voted) 277.22
			(Capital-Voted) 141.80
51	54	Urban Development	(Revenue-Voted) 120.05
			(Capital-Voted) 21.07
52	55	Water Resources Investigation and Development	(Revenue-Voted) 158.46
			(Capital-Voted) 259.35

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Sl. No.	Grant No.	Name of grant/appropriation	Saving	
53	56	Women and Child Development and Social Welfare	(Revenue-Voted)	358.85
			(Capital-Voted)	27.48
54	57	Bio-Technology	(Revenue-Voted)	5.54
			(Capital-Voted)	6.00
55	58	Paschimanchal Unnayan Affairs	(Revenue-Voted)	47.06
			(Capital-Voted)	38.99
56	59	Self Help Group and Self Employment	(Revenue-Voted)	90.74
			(Capital-Voted)	5.66
57	60	Civil Defence	(Capital-Voted)	4.46
58	61	Chief Minister's Office	(Revenue-Voted)	0.29
59	62	North Bengal Development	(Revenue-Voted)	39.61
			(Capital-Voted)	34.90
60	63	Statistics and Programme Implementation	(Revenue-Voted)	74.02
			(Capital-Voted)	18.46
Total				12256.24
1	1	Legislative Assembly Secretariat	(Revenue-Charged)	0.22
2	6	Animal Resources Development	(Revenue-Charged)	0.06
			(Capital-Charged)	0.03
3	7	Backward Classes Welfare	(Revenue-Charged)	0.04
			(Capital-Charged)	0.04
4	8	Co-operation	(Revenue-Charged)	4.45
			(Capital-Charged)	1.67
5	9	Commerce and Industries	(Revenue-Charged)	0.57
6	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Charged)	0.04
			(Capital-Charged)	0.26
7	18	Finance	(Capital-Charged)	1553.94
8	19	Fire and Emergency Services	(Revenue-Charged)	0.10
9	22	Food Processing Industries and Horticulture	(Revenue-Charged)	0.20
			(Capital-Charged)	0.08
10	25	Public Works	(Revenue-Charged)	2.53
11	28	Housing	(Revenue-Charged)	0.48
			(Capital-Charged)	0.53
12	32	Irrigation and Waterways	(Revenue-Charged)	11.92
			(Capital-Charged)	0.34
13	34	Judicial	(Revenue-Charged)	41.77
14	40	Panchayats and Rural Development	(Capital-Charged)	0.37
15	43	Power and Non-Conventional Energy Sources	(Revenue-Charged)	4.65
			(Capital-Charged)	3.04
16	45	Public Health Engineering	(Revenue-Charged)	0.15
17	46	Refugee Relief and Rehabilitation	(Revenue-Charged)	2.81
			(Capital-Charged)	2.40
18	47	Disaster Management	(Revenue-Charged)	68.12
			(Capital-Charged)	0.15
Total				1700.96
Grand Total				13957.20

Source: Appropriation Accounts

APPENDIX 2.9*(Refer Paragraph 2.3.9; Page 41)***Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings****(₹ in crore)**

Sl. No.	Number and Name of Grants/Appropriation		Saving	Surrender	Saving which remained to be surrendered
1	18-Finance	(Revenue-Charged)	458.16	5.71	452.45
2	27-Home	(Revenue-Voted)	661.92	0.0012	661.92
3	34-Judicial	(Revenue-Voted)	93.91	1.62	92.29
4	39-Municipal Affairs	(Revenue-Voted)	767.61	748.92	18.69
		(Capital-Voted))	175.24	150.27	24.97
Total			2156.84	906.5212	1250.32

*Source: Appropriation Accounts***APPENDIX 2.10***(Refer Paragraph 2.3.9; Page 41)***Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2013 or thereafter****(₹ in crore)**

Sl. No.	Date of surrender	Amount	Head(s) of Account	Name of Department/Grant
1	2	3	4	5
1	28-Mar-13	5.71	2051	Finance (FA, IF & FR)
2	28-Mar-13	899.19	2052, 2215, 2217, 3604, 4059, 4215, 4217, 6217	Municipal Affairs
3	23-Apr-13	1.62	2014	Judicial
4	28-Mar-13	1.46	2012	Governor's Secretariat
5	28-Mar-13	75.89	2575, 3451, 4575	Development and Planning
6	28-Mar-13	12.04	2505	
Total		995.91		

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

APPENDIX 2.11

(Refer Paragraph 2.3.11; Page 42)

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

(₹ in lakh)

Sl. No	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	9	2852-06-103-SP 003	Commerce and Industries	290.00
2	13	4202-02-105-SP 017	Education (Higher)	658.52
3		4202-02- 105-SP 018		1536.54
4	30	2205-00-102-CN 003	Information and Cultural Affairs	184.92
5		2205-00-102-SP 018		871.35
6		4220-60-101-SP 006		142.59
7	40	2235-60-789-SP 005	Panchayat and Rural Development	742.38
8		2501-06-102-SP 001		994.03
9		2501-06-789-SP 003		632.57
10		2501-06-796-SP 003		180.74
11	51	4202-02-789-CN 001	Technical Education and Training	150.00
12		2203-00-789-CS 002		81.80
13		2203-00-789-CS 002		148.99
14		2203-00-800-CS 003		93.62
15		2203-00-800-CS 003		316.01
16	54	4217-60-051-SP 008	Urban Development	292.70
		Total		7316.76

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

APPENDIX 2.12

(Refer Paragraph 2.3.12; Page 43)

Statement showing amounts parked with the District Magistrates in their Personal Ledger (PL) Accounts

Sl. No.	Service Head	Name of the DDOs												Deposit Head
		DM, Murshidabad		DM, Nadia		DM, North 24 Parganas		DM, South 24 Parganas		DM, Hooghly		DM, Hooghly Amount unutilised		
		Amount transferred	Amount unutilised	Amount transferred	Amount unutilised	Amount transferred	Amount unutilised	Amount transferred	Amount unutilised	Amount transferred	Amount unutilised			
1	2205	160.03	157.88	527.10	527.10	-	-	-	-	-	-	-	-	8443
2	3604	-	-	23.65	NA	-	-	-	-	-	-	-	-	8443
3	2216	400.50	400.50	-	-	-	-	4598.91	4067.62	-	-	-	-	8443
4	2217	-	-	253.16	NA	-	-	-	-	-	-	-	-	8443
5	5452	-	-	-	-	-	-	48.57	48.57	100.00	100.00	100.00	100.00	8443
6	2505	-	-	-	-	-	-	0.68	0.68	8.05	8.05	8.05	8.05	8443
7	3454	7.59	7.59	116.25	NA	5.00	2.00	129.28	129.28	12.72	12.72	12.72	12.72	8443
8	2070	2.13	2.13	-	-	7.11	7.11	8.84	8.84	-	-	-	-	8443
9	2202	550.87	19.91	21.88	21.88	188.67	188.67	179.09	176.59	92.24	92.24	92.24	92.24	8443
10	2204	72.15	66.62	-	-	-	-	191.76	191.76	60.20	60.20	60.20	60.20	8443
TOTAL		1193.27	654.63	942.04	548.98	200.78	197.78	5157.13	4623.34	273.21	273.21	273.21	273.21	

Source: Departmental figures

APPENDIX 2.13

(Refer Paragraph 2.4; Page 43)

Statement showing the cases of drawals from Contingency Fund for purposes of foreseeable nature

Sl. No	Sanction No. & date	Department/ Grant No./Major Head	Purpose for which drawn	Amount Sanctioned (₹ in lakh)
(1)	(2)	(3)	(4)	(5)
1	1461/MW&C/AM/P15 F-01/2012 dt. 18.04.12	Agricultural Marketing / 04 / 4435	Contribution of share capital to Paschim Banga Agri Marketing Corporation Ltd.	50.00
2	48(Sanction)/P/SC/5S-02/12 dt. 13.06.12	Backward Class Welfare / 07 / 4225	Release of Centrally Sponsored Scheme fund for construction of six SC girls hostel	516.67
3	49(Sanction)/P/SC/6S-39/09(Pr-I) dt. 13.06.12	Backward Class Welfare / 07 / 4225	Release of Central & State share for construction SC boys hostel under Centrally Sponsored Scheme	100.00
4	248-San/HP/BMC/14 M-96/11 dt. 06-06-12	Home (Police) / 27/ 2055	Payment of rent compensation as per High Court order dated 13.08.10	241.69
5	316/AM/1S-20/2010 dt. 28.02.13	Agricultural Marketing/ 4 / 4435	Payment of land compensation award as per ALAO, Burdwan estimates dated 19.08.10	1.13
6	PHE/265/1C-9/2011/A .O.-249 dt. 15.01.13	Public Health Engineering / 45/ 2215	Payment of enhanced land compensation as per High Court order dt. 18.04.10	1.94
7	PHE/147/1C-15/2011/ A.O.-220 dt. 08.01.13	Public Health Engineering / 45/ 2215	Payment of enhanced land compensation as per High Court order dt. 26.07.10	1.20
8	PHE/142/1C-8/2011/A .O.-218 dt. 08.01.13	Public Health Engineering / 45/ 2215	Payment of enhanced land compensation as per High Court order dt. 11.06.10	5.25
9	PHE/145/1C-22/2011/ A.O.-219 dt. 08.01.13	Public Health Engineering / 45/ 2215	Payment of enhanced land compensation as per High Court order dt. 11.06.10	1.78
10	681-IW/N/IA-16S-06/09 dt. 06.08.12	Irrigation & Waterways/ 32 /2700	Payment of decretal dues as per order dt. 27.01.06 of Sub-Judge-I, Hazaribagh	20.95
11	389-IA/16S-48/2001 (Pt) dt. 19.04.12	Irrigation & Waterways/ 32 /2711	Payment of decretal dues of contractor as per court order dt.28.11.06	1.19
12	529-IA/16S-80/2003 (Pt) dt.07.06.12	Irrigation & Waterways/ 32 /2711	Payment of decretal dues of contractor as per court order dt.28.11.06	1.77
			TOTAL	943.57

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

APPENDIX 3.1*(Refer Paragraph 3.1; Page 51)***Statement showing non-submission of Utilisation Certificates under West Bengal Panchayat Act****(₹ in lakh)**

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
1	Bankura , ZP	2965.48	2011-12	671.45	2294.03
2	Bardhaman, ZP	6653.92	2011-12	2919.08	3734.84
3	Cooch Behar, ZP	207.95	2011-12	158.10	49.85
4	Dakshin Dinajpur ZP	52.25	2011-12	-	52.25
5	Hooghly ZP	258.48	2011-12	-	258.48
6	Howrah ZP	208.66	2011-12	102.36	106.30
7	Jalpaiguri ZP	6154.20	2011-12	323.39	5830.81
8	Malda ZP	58.40	2011-12	-	58.40
9	Nadia ZP	741.49	2011-12	399.41	342.08
10	North 24 Parganas ZP	2076.73	2011-12	-	2076.73
11	Siliguri ZP	213.83	2011-12	113.95	99.88
12	Bagnan-I PS	34.26	2010-12	-	34.26
13	Berhampore PS	907.42	2009-12	-	907.42
14	Budge Budge-II PS	8.92	2010-12	-	8.92
15	Bharatpur-II PS	58.27	2010-12	-	58.27
16	Datan-I PS	19.54	2010-12	-	19.54
17	Datan-II PS	37.54	2010-12	-	37.54
18	Deshapran (Contai-II) PS	6.93	2010-12	-	6.93
19	Farakka PS	40.28	2010-12	-	40.28
20	Garbeta-I PS	46.89	2010-12	12.92	33.97
21	Kalna-I PS	29.52	2009-11	-	29.52
22	Kalna-II PS	53.64	2010-12	-	53.64
23	Kashipur PS	12.01	2010-12	-	12.01
24	Keshpur PS	87.99	2010-12	-	87.99
25	Khandaghosh PS	221.86	2010-12	-	221.86

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Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
26	Kharagpur-I PS	20.21	2010-12	8.89	11.32
27	Mahishadal PS	37.60	2004-12	11.55	26.05
28	Namkhana PS	253.00	2010-12	-	253.00
29	Nandakumar PS	20.76	2010-12	12.11	8.65
30	Patrasayar PS	17.98	2010-12	-	17.98
31	Pingla PS	152.63	2010-12	57.89	94.74
32	Raghunathpur-I PS	139.91	2010-12	-	139.91
33	Raghunathpur-II PS	84.32	2010-12	67.52	16.80
34	Raghunathgung-II PS	16.70	2010-12	-	16.70
35	Shyampur-I PS	81.49	2010-12	-	81.49
36	Shyampur-II PS	20.37	2010-12	-	20.37
37	Taldangra PS	99.89	2010-12	-	99.89
38	Tehatta-I PS	28.80	2010-12	-	28.80
39	Udaynarayanpur PS	13.07	2010-12	7.69	5.38
	TOTAL	22143.19			17276.88

Source: Records of the Institutions

APPENDIX 3.2

(Refer Paragraph 3.2; Page 52)

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

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

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Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
33.	North Dum Dum	2009-10 to 2012-13	4
34.	Panihati	2007-08 to 2012-13	6
35.	Pujali	2009-10 to 2012-13	4
36.	Rajarhat Gopalpur	2010-11 to 2012-13	3
37.	Rajpur Sonarpur	2006-07 to 2012-13	7
38.	Rishra	2007-08 to 2012-13	6
39.	Serampore	2006-07 to 2012-13	7
40.	South Dum Dum	2007-08 to 2012-13	6
41.	Titagarh	2006-07 to 2012-13	7
42.	Uluberia	2006-07 to 2012-13	7
43.	Uttarpara -Kotraung	2006-07 to 2012-13	7
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
44.	Asansol	2007-08 to 2012-13	6
45.	Durgapur	2009-10 to 2012-13	4
46.	Siliguri	2007-08 to 2012-13	6
Non - Kolkata Municipal Area (Non-KMA) – Municipality			
47.	Alipurduar	2007-08 to 2012-13	6
48.	Arambag	2008-09 to 2012-13	5
49.	Ashokenagar- Kalyangarh	2007-08 to 2012-13	6
50.	Baduria	2007-08 to 2012-13	6
51.	Balurghat	2007-08 to 2012-13	6
52.	Bankura	2007-08 to 2012-13	6
53.	Basirhat	2011-12 to 2012-13	2
54.	Beldanga	2007-08 to 2012-13	6
55.	Berhampur	2007-08 to 2012-13	6
56.	Birnagar	2007-08 to 2012-13	6
57.	Bishnupur	2007-08 to 2012-13	6
58.	Bolpur	2007-08 to 2012-13	6
59.	Bongaon	2008-09 to 2012-13	5
60.	Burdwan	2010-11 to 2012-13	3
61.	Chakdaha	2012-13	1
62.	Chandrakona	2008-09 to 2012-13	5
63.	Contai	2008-09 to 2012-13	5
64.	Coochbehar	2007-08 to 2012-13	6
65.	Coopers' Camp NAA	2007-08 to 2012-13	6
66.	Dainhat	2007-08 to 2012-13	6
67.	Dalkhola	2007-08 to 2012-13	6
68.	Darjeeling	2007-08 to 2012-13	6
69.	Dhulian	2007-08 to 2012-13	6
70.	Dhupguri	2007-08 to 2012-13	6
71.	Diamond Harbour	2007-08 to 2012-13	6
72.	Dinhata	2007-08 to 2012-13	6
73.	Dubrajpur	2007-08 to 2012-13	6
74.	Egra	2008-09 to 2012-13	5
75.	English Bazar	2007-08 to 2012-13	6
76.	Gangarampur	2008-09 to 2012-13	5
77.	Ghatal	2008-09 to 2012-13	5

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
78.	Gobardanga	2009-10 to 2012-13	4
79.	Guskara	2009-10 to 2012-13	4
80.	Habra	2007-08 to 2012-13	6
81.	Haldia	2008-09 to 2012-13	5
82.	Haldibari	2007-08 to 2012-13	6
83.	Islampur	2007-08 to 2012-13	6
84.	Jainagar-Majilpur	2007-08 to 2012-13	6
85.	Jalpaiguri	2008-09 to 2012-13	5
86.	Jamuraia	2007-08 to 2012-13	6
87.	Jangipur	2007-08 to 2012-13	6
88.	Jhalda	2007-08 to 2012-13	6
89.	Jhargram	2007-08 to 2012-13	6
90.	Jiagunj-Azimgunj	2007-08 to 2012-13	6
91.	Kaliagunj	2007-08 to 2012-13	6
92.	Kalimpong	2007-08 to 2012-13	6
93.	Kalna	2008-09 to 2012-13	5
94.	Kandi	2007-08 to 2012-13	6
95.	Katwa	2008-09 to 2012-13	5
96.	Kharagpur	2008-09 to 2012-13	5
97.	Kharar	2007-08 to 2012-13	6
98.	Khirpai	2009-10 to 2012-13	4
99.	Krishnanagar	2007-08 to 2012-13	6
100.	Kulti	2007-08 to 2012-13	6
101.	Kurseong	2007-08 to 2012-13	6
102.	Mal	2007-08 to 2012-13	6
103.	Mathabhanga	2008-09 to 2012-13	5
104.	Midnapore	2008-09 to 2012-13	5
105.	Mekhlignj	2007-08 to 2012-13	6
106.	Memari	2007-08 to 2012-13	6
107.	Mirik	2007-08 to 2012-13	6
108.	Murshidabad	2007-08 to 2012-13	6
109.	Nabadwip	2007-08 to 2012-13	6
110.	Nalhati	2007-08 to 2012-13	6
111.	Old Malda	2007-08 to 2012-13	6
112.	Panskura	2007-08 to 2012-13	6
113.	Purulia	2007-08 to 2012-13	6
114.	Raigunj	2007-08 to 2012-13	6
115.	Ramjibanpur	2008-09 to 2012-13	5
116.	Rampurhat	2007-08 to 2012-13	6
117.	Ranaghat	2007-08 to 2012-13	6
118.	Raghunathpur	2007-08 to 2012-13	6
119.	Ranigunj	2007-08 to 2012-13	6
120.	Sainthia	2008-09 to 2012-13	5
121.	Santipur	2007-08 to 2012-13	6
122.	Sonamukhi	2007-08 to 2012-13	6
123.	Suri	2007-08 to 2012-13	6
124.	Taherpur NAA	2007-08 to 2012-13	6

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Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
125.	Taki	2011-12 to 2012-13	2
126.	Tamluk	2008-09 to 2012-13	5
127.	Tarakeswar	2008-09 to 2012-13	5
128.	Tufangunj	2007-08 to 2012-13	6
Total			700
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2012-13	4
2.	Burdwan	1999-2000 to 2012-13	14
3.	Calcutta	2011-12 to 2012-13	2
4.	Jadavpur	2012-13	1
5.	Kalyani	2011-12 to 2012-13	2
6.	North Bengal	2008-09 to 2012-13	5
7.	Rabindra Bharati	2011-12 to 2012-13	2
8.	Vidyasagar	2012-13	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2012-13	3
10.	Bengal Engineering & Science University	2010-11 to 2012-13	3
11.	Jadavpur PF Accounts	2009-10 to 2012-13	4
Total			41
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	Nil	Nil
2.	Kolkata Improvement Trust	Nil	Nil
3.	Change Management Unit	2010-11 to 2012-13	3
4.	Howrah Improvement Trust	2006-07 to 2012-13	7
Total			10

Source: Records of the Institutions

APPENDIX 3.3*(Refer Paragraph 3.2, Page 53)***Unutilised Government grants as of
March 2011/2012 (Other than PRIs)**

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality / Municipal Corporation			
1.	Alipurduar	2009-12	111.02
2.	Asansol	2010-11	1685.44
3.	Bashirhat	2009-12	279.71
4.	Beldanga	2008-12	381.86
5.	Bhatpara	2011-12	131.51
6.	Bidhannagar	2010-12	155.02
7.	Bolpur	2009-12	182.50
8.	Burdwan	2010-11	189.43
9.	Chandernagore	2010-11	21.56
10.	Coochbehar	2009-12	28.97
11.	Darjeeling	2011-12	1168.46
12.	Dinhata	2009-12	58.30
13.	Dum Dum	2010-11	127.00
14.	Durgapur	2010-11	60.86
15.	English Bazar	2009-12	772.38
16.	Gayeshpur	2010-12	37.41
17.	Ghatal	2009-12	94.26
18.	Haldibari	2009-12	110.34
19.	Jiaganj-Azimganj	2009-12	55.79
20.	Kaliyaganj	2009-12	13.47
21.	Kamarhati	2010-11	8.00
22.	Kharagpur	2010-12	257.57
23.	Kolkata Municipal Corporation	2010-11	19353.00
24.	Kulti	2011-12	123.76
25.	Madhyamgram	2010-11	26.93
26.	Mirik	2009-12	70.76
27.	Murshidabad	2009-12	132.68
28.	Naihati	2010-11	62.65
29.	North Barrackpore	2010-11	37.59
30.	Old Malda	2010-12	31.76

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
31.	Panihati	2010-11	6.31
32.	Raiganj	2010-12	321.43
33.	Rajpur Sonarpur	2010-11	143.41
34.	Ramjibanpur	2009-12	65.32
35.	Rishra	2011-12	62.87
36.	Shantipur	2009-12	71.93
37.	Siliguri	2011-12	807.88
38.	Sonamukhi	2009-12	92.57
39.	South Dum Dum	2010-11	433.03
40.	Tamluk	2008-12	75.53
41.	Uttarpara- Kotrung	2010-12	81.82
University			
42.	Bidhan Chandra Krishi Vishwavidyalaya	2011-12	15.64
43.	Calcutta University	2010-11	22708.00
44.	Kalyani University	2011-12	285.83
45.	Netaji Subhash Open University	1997-2012	265.62
46.	Rabindra Bharti University	2011-12	174.25
47.	University of North Bengal	2011-12	331.31
48.	Uttar Banga Krishi Vishwavidyalaya	2011-12	152.15
District Primary School Council (DPSC)			
49.	DPSC, Bankura	2007-12	89.57
Others			
50.	West Bengal Board of Primary Education	2008-12	774.29
Total			52728.75

Source: Records of the Institutions

APPENDIX 3.4*(Refer Paragraph 3.2; Page 53)***Statement showing unutilised
Government grants for the year
2011-12 (in respect of Zilla Parishads)**

Sl. No.	Name of the PRI (Zilla Parishads)	Year of accounts audited	Unutilised grants (₹ in crore)
1	Bankura	2011-12	73.77
2	Bardhaman	2011-12	54.33
3	Birbhum	2011-12	38.30
4	Cooch Behar	2011-12	47.80
5	Dakshin Dinajpur	2011-12	29.71
6	Hooghly	2011-12	28.65
7	Howrah	2011-12	48.47
8	Jalpaiguri	2011-12	39.93
9	Malda	2011-12	66.05
10	Murshidabad	2011-12	61.80
11	Nadia	2011-12	45.85
12	North 24 Parganas	2011-12	66.91
13	Paschim Medinipur	2011-12	56.68
14	Purba Medinipur	2011-12	50.32
15	Purulia	2011-12	63.86
16	Siliguri Mahakuma Parishad	2011-12	20.41
17	South 24 Parganas	2011-12	94.29
18	Uttar Dinajpur	2011-12	38.04
	Total		925.17

Source: Records of the Institutions

APPENDIX 3.5
(Refer Paragraph 3.2; Page 53)

**Statement showing unutilised
Government grants during the year
2011-12 (in respect of Panchayat Samitis)**

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
1	Amta I	2011-12	3.54
2	Arsha	2011-12	5.07
3	Bagnan I	2011-12	2.63
4	Bagnan II	2011-12	2.51
5	Beldanga I	2011-12	3.74
6	Berhampur	2011-12	8.65
7	Bhagwanpur-II	2011-12	1.94
8	Bhangar II	2011-12	2.68
9	Bharatpur II	2011-12	4.93
10	Binpur II	2011-12	13.81
11	Bongaon	2011-12	6.50
12	Budge Budge I	2011-12	2.34
13	Budge Budge II	2011-12	1.99
14	Burdwan-II	2011-12	3.48
15	Chakdaha	2011-12	3.32
16	Chandipur	2011-12	2.83
17	Chandrakona-I	2011-12	3.07
18	Chandrakona-II	2011-12	4.25
19	Chapra	2011-12	7.72
20	Contai I	2011-12	2.20
21	Dantan-I	2011-12	2.95
22	Dantan-II	2011-12	3.67
23	Debra	2011-12	7.99
24	Deshapran (Contai-II)	2011-12	2.54
25	Dhaniakhali	2011-12	7.13
26	Diamond Harbour II	2011-12	2.38
27	Domkal	2011-12	5.44
28	Falta	2011-12	3.45
29	Farakka	2011-12	5.35
30	Gaighata	2011-12	8.89
31	Galsi II	2011-12	3.46
32	Galsi-I	2011-12	3.61
33	Gangajalghati	2011-12	7.44
34	Garbeta-I	2011-12	5.84
35	Garbeta-II	2011-12	6.42
36	Gopiballavpur-I	2011-12	4.91
37	Hanskhali	2011-12	7.68
38	Hariharpara	2011-12	5.62
39	Haringhata	2011-12	2.54
40	Harishchandrapur I	2011-12	12.87
41	Hura	2011-12	6.40
42	Indas	2011-12	3.78
43	Jamalpur	2011-12	5.21
44	Jamboni	2011-12	4.90
45	Jamuraia	2011-12	2.54
46	Jhalda II	2011-12	6.94

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
47	Joynagar II	2011-12	4.93
48	Joypur	2011-12	6.21
49	Kakdwip	2011-12	7.13
50	Kaliachak II	2011-12	9.39
51	Kaliganj PS	2011-12	6.80
52	Kalna-I	2011-12	4.45
53	Kalna-II	2011-12	4.80
54	Karimpur II	2011-12	8.57
55	Karimpur-I	2011-12	3.81
56	Kashipur	2011-12	7.86
57	Keshpur	2011-12	8.72
58	Khandaghosh	2011-12	2.82
59	Kharagpur I	2011-12	9.48
60	Kharagpur II	2011-12	11.61
61	Khatra	2011-12	5.74
62	Kotulpur	2011-12	2.91
63	Krishnaganj	2011-12	2.53
64	Krishnanagar-I	2011-12	6.79
65	Krishnanagar-II	2011-12	1.50
66	Mahishadal	2011-12	2.90
67	Manbazar I	2011-12	5.98
68	Manbazar II	2011-12	5.90
69	Mandirbazar	2011-12	4.26
70	Medinipur Sadar	2011-12	6.59
71	Mejia	2011-12	2.97
72	Mohanpur	2011-12	4.32
73	Murshidabad Jiyaganj	2011-12	5.62
74	Nabadwip	2011-12	4.67
75	Nakashipara	2011-12	8.24
76	Namkhana	2011-12	5.45
77	Nandakumar	2011-12	4.10
78	Neturia	2011-12	5.47
79	Nowda	2011-12	9.98
80	Para	2011-12	5.12
81	Pataspur II	2011-12	2.11
82	Patrasayar	2011-12	3.28
83	Pingla	2011-12	4.18
84	Puncha	2011-12	8.10
85	Purulia-I	2011-12	4.63
86	Raghunathganj II	2011-12	5.32
87	Raghunathpur-I	2011-12	0.00
88	Raghunathpur-II	2011-12	4.51
89	Raninagar II	2011-12	6.55
90	Raninagar-I	2011-12	3.17
91	Sabang	2011-12	5.06
92	Salanpur	2011-12	3.18
93	Samsorganj	2011-12	2.67
94	Santuri	2011-12	2.46
95	Sarenga	2011-12	6.11
96	Serampur Uttarpara	2011-12	1.80
97	Shyampur I	2011-12	5.85
98	Shyampur II	2011-12	2.15
99	Sonamukhi	2011-12	4.02
100	Sonarpur	2011-12	2.48
101	Suti II	2011-12	5.61
102	Swarupnagar	2011-12	7.39

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Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
103	Taldanga	2011-12	6.41
104	Tamluk	2011-12	2.81
105	Tehatta I	2011-12	5.53
106	Tehatta II	2011-12	2.57
107	Udaynarayanpur	2011-12	1.93
108	Uluberia-II	2011-12	2.40
	Total		537.05

Source: Records of the Institutions

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

APPENDIX 3.6 (Refer Paragraph 3.3, Page 53)

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	2012-13	2011-12	2009-10	02.11.11	2007-08	Last reminder for laying of SARs for the years 2008-09 and 2009-10 issued on 31.08.12 Latest reminder for submission of accounts for the year 2012-13 on 28.06.13
2	West Bengal Commission for Women	2016-17	2012-13	2011-12	2010-11	03.10.12	2006-07	Last Reminder for laying of SARs for the years 2007-08 to 2009-10 issued on 31.08.12. Latest reminder for submission of accounts for the year 2012-13 on 28.06.13
3	West Bengal Human Rights Commission	Permanent entrustment	2012-13	2011-12	2011-12	04.03.13	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2010-11 issued on 31.08.12. Latest reminder for submission of accounts for the year 2012-13 on 28.06.13
4	State Legal Services Authority, West Bengal	Permanent entrustment	2012-13	2011-12	2011-12	04.03.13	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2009-10 issued on 31.08.13 Latest reminder for submission of accounts for the year 2012-13 on 28.06.13
5	West Bengal Heritage Commission	2010-11 ¹	2012-13	2011-12	2010-11	27.06.12	2007-08	Last reminder for laying of SARs for the year 2008-09 to 2010-11 issued on 31.08.12. D.O for re-entrustment issued on 15.03.13.
6	West Bengal Commission for Backward Classes	2017-18	2012-13	2010-11	2010-11	01.05.13	Since inception i.e 1993-94	Latest reminder for submission of accounts for the years 2011-12 & 2012-13 issued on 28.06.13

¹ Enhancement of entrustment of audit was under correspondence; the accounts were however submitted to audit.

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Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of audit report	Year upto which Audit Report had been laid before the legislature	Remarks
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2012-13	2010-11	2010-11	04.09.2012	2007-08	Last reminder for laying of SARs for the year 2008-09 to 2009-10 issued on 31.08.12. Latest reminder for submission of accounts for the years 2011-12 & 2012-13 issued on 28.06.13
8	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2012-13	2007-08	2007-08	07.07.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 31.08.12. Last reminder for submission of accounts for the years 2008-09 to 2012-13 issued on 28.06.13.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2012-13	2007-08	2007-08	09.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 31.08.12. Last reminder for submission of accounts for the years 2008-09 to 2012-13 issued on 28.06.13.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2012-13	2006-07	2006-07	07.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2006-07 issued on 31.08.12. Last reminder for submission of accounts for the years 2007-08 to 2012-13 issued on 28.06.13.
11	District Legal Services Authority, Howrah	Permanent entrustment	2012-13	2008-09	2008-09	07.10.11	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2005-06 issued on 01.11.2011. Last reminder for submission of accounts for the years 2009-10 to 2012-13 issued on 28.06.13.
12	District Legal Services Authority, Bankura	Permanent entrustment	2012-13	2010-11	2010-11	21.12.12	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2005-06 issued on 01.11.2011. Last reminder for submission of accounts for the years 2011-12 & 2012-13 issued on 28.06.13
13	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2012-13	2007-08	2007-08	11.12.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 31.08.12. Last reminder for submission of accounts for the years 2008-09 to 2012-13 issued on 28.06.13.
14	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2012-13	2008-09	NA	NA	NA	Audit under progress
15	District Legal Services Authority, Birbhum	Permanent entrustment	2012-13	2011-12	-	-	-	Audit under progress

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
16	DLSAs of rest 11 districts**	Permanent entrustment	2012-13	Not yet submitted	NA	NA	NA	Last reminder for submission of accounts since inception to 2012-13 issued on 28.06.13.
17	West Bengal Minorities Development & Finance Corporation	2014-15	2012-13	2011-12	2011-12	03.06.13	2007-08	Last reminder for laying of SARs for the years 2008-09 & 2009-10 issued on 31.08.12. Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
18	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2012-13	2009-10	2009-10	26.10.12	2008-09	Last reminder for submission of accounts for 2010-11 to 2012-13 issued on 28.06.13.
19	West Bengal Backward Classes Development & Finance Corporation	2014-15	2012-13	2011-12	2010-11	16.11.12	2009-10	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
20	West Bengal Housing Board	2016-17	2012-13	2011-12	2011-12	26.04.13	2008-09	Last reminder for submission of accounts for 2012-13 issued on 28.06.13. Reminder for laying from this office will be issued soon.

Source: Records of the Autonomous bodies

** 1. DLSA Coochbehar 2. DLSA Purulia 3. DLSA 24 Parganas (N) 4. DLSA 24 Parganas (S) 5. DLSA Nadia 6. DLSA Murshidabad 7. DLSA Malda 8. DLSA Uttar Dinajpur 9. DLSA Medinipur West 10. DLSA Darjeeling 11. DLSA Kolkata

APPENDIX 3.7

(Refer Paragraph 3.3; Page 54)

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

Sl No	Name of the Institution/Body	Period of entrustment of audit ²	Year up to which accounts received	Year up to which final Audit Report issued to Government / Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2010-11 to 2014 -15	2011-12	2010-11	Aug 2012	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
2	Asansol Durgapur Development Authority	2010-11 to 2014 -15	2008-09	2008-09	May 2012	Last reminder for submission of accounts for the years 2009-10 to 2012-13 issued on 28.06.13.
3	Haldia Development Authority	2010-11 to 2014 -15	2011-12	2010-11	May 2012	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
4	Sriniketan Santiniketan Development Authority	2009-10 to 2013-14	2011-12	2011-12	May 2013	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
5	Digha Sankarpur Development Authority	2010-11 to 2014 -15	2010-11	2010-11	Jan 2013	Last reminder for submission of accounts for 2011-12 & 2012-13 issued on 28.06.13.
6	Jaigaon Development Authority	2013-14 to 2017-18	2010-11	2008-09	Jun 2011	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
7	West Bengal State Council of Technical Education	2011-12 to 2015-16	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2012-13 issued on 28.06.13.
8	Burdwan Development Authority	2012-13 to 2016-17	2011-12	2010-11	May 2012	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	Jun 2011	Last reminder for submission of accounts for closing audit for the year 2010-11 issued on 28.06.13.
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2009-10	2009-10	Oct 2012	Last reminder for submission of accounts for 2010-11 to 2012-13 issued on 28.06.13.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2010-11	2010-11	Mar 2012	Last reminder for submission of accounts for 2011-12 to 2012-13 issued on 28.06.13.
12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2010-11	2010-11	May 2012	Last reminder for submission of accounts for 2011-12 to 2012-13 issued on 28.06.13.

²Enhancement of entrustment of audit was under correspondence in various cases; the accounts were however submitted to audit.

Sl No	Name of the Institution/Body	Period of entrustment of audit ²	Year up to which accounts received	Year up to which final Audit Report issued to Government / Organisation	Month of issue of Audit Report	Remarks
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2010-11	Mar 2013	Last reminder for submission of accounts for 2012-13 issued on 28.06.13.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	-	-	Audit under progress
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec 2012	Last reminder for submission of accounts for 2011-12 to 2012-13 issued on 28.06.13.
16	Kolkata Metropolitan Development Authority	2007-08 to 2011-12	2011-12	2011-12	August 2013	-
17	New Town Kolkata Development Authority	2008-09 to 2011-12	2011-12	2011-12	August 2013	-

Source: Records of the Autonomous bodies

APPENDIX 3.8

(Refer Paragraph 3.4, Page 55)

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

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss as per latest A/c received upto June 2013 (₹ in crore)
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2011-12	566.08	523.22
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2007-08	0.05	Accumulated profit 1.83
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1998-99	2.95	2.76
			(3) Integrated Wood Industries Scheme, Durgapur.	1956	1998-99	4.45	3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	4.96
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	0.18
4	Animal Resources Development	4	1) Durgapur Milk Supply Scheme	1972	No arrear	88.79	118.99
			2) Krishnanagar Milk Supply Scheme	1977	No arrear	45.38	48.27
			3) Burdwan Milk Supply Scheme	1982	No arrear	47.01	46.83
			4) Greater Calcutta Milk Supply Scheme	1990	No arrear	1425.64	1365.44
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
6	Housing	2	Brick Production (Manual)	NA	2010-11	8.59	24.05
			Brick Production (Mechanised)	NA	2010-11	25.13	32.82
7	Food and Supplies	1	Scheme for Public Distribution System of Food Grains (PDS)	NA	2008-09	117.32	20.62
Total		14				2338.02	2193.87

Non-working Government Undertakings		
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: Departmental figures

APPENDIX 3.9

(Refer Paragraph 3.5; Page 55)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2013)

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	3	3	5	6	34	53
2	Animal Resources Development	3	-	13	2	1	7	26
3	Board of Revenue	4	4	4	3	3	60	78
4	Co-operation	-	2	3	-	-	-	5
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	2	1	-	-	1	-	4
6	Finance	1	-	1	-	1	5	8
7	Finance (Taxation)	-	-	-	1	-	1	2
8	Fire and Emergency Services	1	-	-	-	-	-	1
9	Fisheries	1	1	1	-	2	-	5
10	Food and Supplies	1	-	-	-	1	2	4
11	Food Processing and Horticulture	-	-	-	1	-	-	1
12	Forest	-	4	1	-	-	-	5
13	Health and Family Welfare	22	11	16	8	3	22	82
14	Home (Civil) Defence	-	-	-	-	-	1	1
15	Home (Police)	-	-	-	-	1	8	9
16	Housing	-	-	-	1	-	-	1
17	Irrigation and Waterways	-	-	-	-	-	5	5
18	Information and Cultural Affairs	1	-	-	-	-	-	1
19	Judicial	-	-	1	-	-	3	4
20	Labour	-	-	-	-	1	10	11
21	Land and Land Reforms	1	2	-	-	4	247	254
22	Minor Irrigation	-	-	-	-	7	-	7
23	Municipal Affairs	-	-	-	1	-	-	1
24	Public Works	3	-	-	-	-	3	6
25	Public Works (RD)	-	-	-	-	-	1	1
26	Relief	2	-	1	2	-	1	6
27	Rural Development	1	1	3	6	5	17	33
28	School Education	1	1	4	-	-	-	6
29	Social Welfare	-	-	-	3	-	-	3
30	Sports and Youth Services	-	-	-	1	-	-	1
31	Technical Education and Training	3	-	-	2	6	1	12
32	Transport	2	-	-	-	-	-	2
33	Water Investigation and Development	2	-	-	-	-	15	17
	TOTAL	53	30	51	36	42	443	655

Source: Departmental figures

APPENDIX 3.10*(Refer Paragraph 3.5; Page 55)***Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material**

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	Agriculture	10	15.19	43	15.48	53	30.67
2	Animal Resources Development	3	3.20	23	524.05	26	527.25
3	Board of Revenue	-	-	78	45.66	78	45.66
4	Co-operation	-	-	5	40.13	5	40.13
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	-	-	4	22.41	4	22.41
6	Finance	1	0.71	7	9.44	8	10.15
7	Finance (Taxation)	-	-	2	2.21	2	2.21
8	Fire and Emergency Services	-	-	1	0.10	1	0.10
9	Fisheries	1	2.45	4	21.58	5	24.03
10	Food and Supplies	-	-	4	0.51	4	0.51
11	Food Processing and Horticulture	1	1.50	-	-	1	1.50
12	Forest	4	5.64	1	4.42	5	10.06
13	Health and Family Welfare	-	-	82	97.41	82	97.41
14	Home (Civil) Defence	-	-	1	1.91	1	1.91
15	Home (Police)	1	0.07	8	4.85	9	4.92
16	Housing	-	-	1	1.78	1	1.78
17	Irrigation and Waterways	-	-	5	0.44	5	0.44
18	Information and Cultural Affairs	-	-	1	0.06	1	0.06
19	Judicial	-	-	4	5.87	4	5.87
20	Labour	-	-	11	1.68	11	1.68
21	Land and Land Reforms	2	0.10	252	16.32	254	16.42
22	Minor Irrigation	7	0.44	-	-	7	0.44
23	Municipal Affairs	-	-	1	1.87	1	1.87
24	Public Works	5	16.89	1	0.13	6	17.02
25	Public Works (RD)	-	-	1	0.21	1	0.21
26	Relief	-	-	6	22.80	6	22.80
27	Rural Development	1	0.01	32	46.09	33	46.10
28	School Education	-	-	6	54.09	6	54.09
29	Social Welfare	-	-	3	22.28	3	22.28
30	Sports and Youth Services	-	-	1	3.24	1	3.24
31	Technical Education and Training	-	-	12	23.16	12	23.16
32	Transport	-	-	2	20.57	2	20.57
33	Water Investigation and Development	8	2.53	9	0.80	17	3.33
	TOTAL	44	48.73	611	1011.55	655	1060.28

Source: Departmental figures

APPENDIX 3.11

(Refer Paragraph 3.6.2, Page 57)

Statement of outstanding DC bills as of March 2013 in respect of 13 Drawing and Disbursing Officers

Sl. No.	Name of the DDOs	Opening balance on 01.04.2007		AC bills drawn in between 2007-08 to 2012-13		DC bills submitted in between 2007-08 to 2012-13		Outstanding DC bills as on 31.03.2013	
		No. of Bills	Amount (₹)	No. of Bills	Amount (₹)	No. of Bills	Amount (₹)	No. of Bills	Amount (₹)
1	DM South 24 Paraganas	17	30444629	65	233204852	44	238971754	38	24677727
2	DM North 24 Paraganas	416	163589115	37	18275798	0	0	453	181864913
3	DM Murshidabad	205	93241847	142	636304421	84	103034681	263	626511587
4	DM Bankura	7	610800	47	80522498	0	0	54	81133298
5	DM Howrah	5	3901132	54	92248379	0	0	59	96149511
6	DM Burdwan	0	0	53	183833729	49	170559229	4	13274500
7	SP Howrah (Rural)	27	1691325	62	82987748	61	82050480	28	2628593
8	SP Paschim Medinipore	5	4080931	96	258698125	98	257316204	3	5462852
9	SDO, Uluberia	24	36852508	18	42821776	39	77013984	3	2660300
10	Commandant, SAP, 2 nd Bn	1	36101300	171	841305542	137	807228705	35	70178137
11	Commandant, SAP, 6 th Bn.	4	69835660	47	351378652	26	134817269	25	286397043
12	DG & IG of Police	2	785000	52	377245680	35	122426078	19	255604602
13	CEO, Vivekananda Yuba Bharti Krirangan	0	0	6	85794492	3	28280000	3	57514492
TOTAL		713	441134247	850	3284621692	576	2021698384	987	1704057555

Source: Departmental figures

APPENDIX 3.12*(Refer Paragraph 3.6.3, Page 60)***Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2013****(₹ in lakh)**

Sl. No	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, Nadia	5681.88	5929.03	247.15 ²
2	DM, Howrah	1400.60 ³	1598.04	197.44
3	DM, Hooghly	1876.52	1760.88	115.64
4	DM, Birbhum	2669.42	2668.24	1.18
5	DM, Murshidabad	9227.30	10760.32	1533.02 ⁴
6	Superintendent of Alipur Central Correctional Home.	10.65	62.69	52.04
7	DG & IG of Police, West Bengal	17.77	12.77	5.00
8	Calcutta National Medical College & Hospital	45.92	10.65	35.27
Total		20930.06	22802.62	2186.74

*Source: Departmental figures*² Of which ₹223.46 lakh as uncashed cheque balance³ As on 31.08.2012⁴ Of which ₹1524.83 lakh as uncashed cheque balance

APPENDIX 3.13
(Refer Paragraph 3.6.3, Page 60)

Statement showing details of fund not utilised by the DDOs as on 31 March 2013

Sl No	Name of the DDO	Name of the Scheme/Purpose for which fund received	Year of Receipt	Amount received	Unutilised balance	Total
				(₹ in lakh)		
1	DM, South 24 Parganas	Procurement of Mechanised Boats for relief	2001-02	9.97	9.97	245.08
		Creation of National Programme	2001-02	8.60	8.60	
		Development and Planning	2005-06	45.24	45.24	
		Chas-O-Basobaser Bhumidan Prakaipa.	2006-07	50.00	50.00	
		Chas –O-Bosobaser Bhumidan Prakaipa	2007-08	25.00	25.00	
		Not Available however fund received by memo no 101/DFR Dt-23.02.2011	2010-11	34.99	34.99	
		Received by memo no.232/NZ dt-21.03.2011	2010-11	3.00	3.00	
		Purchase of Computer	2011-12	68.28	68.28	
2	DM, Nadia	Providing Relief to the flood effected Weavers	2006-07	4.68	4.68	532.63
		Computerised set-up for SDL & LRO Office of Kalyani	2007-08	2.62	2.62	
		For re-excavation of Mogra Beel under Haringhata Block	2009-10	512.70	512.70	
		Purchase of Computer	2011-12	12.63	12.63	
3	DM, Birbhum	Handicapped identification camp	2009-10	0.66	0.66	225.66
		Construction of Flood cyclone center	2011-12	25.00	25.00	
		Chas-O-Basobaser Bhumidan Prakaipa.	2006-07	75.00	75.00	
		Chas-O-Basobaser Bhumidan Prakaipa.	2007-08	25.00	25.00	
		Chas-O-Basobaser Bhumidan Prakaipa.	2008-09	100.00	100.00	
4	DM, Cooch Behar	Combating Avian Influenza	2009-10	82.50	82.50	127.50
		Combating Avian Influenza	2009-10	45.00	45.00	
		TOTAL				1130.87

Source: Departmental figures

APPENDIX 3.14*(Refer Paragraph 3.6.5, Page 61)***Adverse balances under Debt,
Deposit and Remittances heads
as on 31 March 2013**

Sl. No.	Head of Account (Major /Minor Head)	Balance as on 31.03.2013 (₹ in lakh)	Present Status
1	6004-03-800-Other Loans	Cr. (-) 3.32	Minus balance was under reconciliation with the State Government.
2	8342-00-103-Deposits of Government Companies, Corporations etc.	Cr (-) 16885.18	The minus balance was still under correspondence with Pay & Accounts Office, Kolkata and Bidhannagar Treasury and also with the Finance Department.
3	8670-00-103-Departmental Cheques	Dr 25.55	The Debit balance represents amounts not transferred to Treasury Cheques (8670-00-104) consequent upon introduction of PAO, New Delhi by winding up Liasion Accounts.
4	6004-04-800-Other Loans	Cr (-) 2.90	Minus balance was under reconciliation with the State Government.

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