

APPENDIX 1.1

(Refer introductory para in Chapter I; Page 1)

A Brief Profile of West Bengal

A. General Data

Sl. No.	Particulars	Figures	
1.	Area	88,752 sq. km.	
2.	Population		
	a. As per 2001 Census	8.02 crore	
	b. As per 2011 Census	9.13 crore	
3.	a. Density of Population (as per 2001 Census) (All India Density = 325 persons / sq. km.)	903 persons per sq. km.	
	b. Density [@] of Population (as per 2011 Census) (All India Density = 382 persons / sq. km.)	1,028 persons per sq. km.	
4.	Population Below Poverty Line (BPL)* (All India Average = 21.90 per cent)	19.90 per cent	
5.	a. Literacy rate (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent	
	b. Literacy rate* (as per 2011 Census) (All India Average = 73 per cent)	76.30 per cent	
6.	Infant mortality rate* (per 1,000 live births) (All India Average = 34 per 1,000 live births)	25	
7.	Life Expectancy at birth* (All India Average = 68.30 years)	70.50 years	
8.	Gini Coefficient [§]		
	a. Rural (All India = 0.29)	0.24	
	b. Urban (All India = 0.38)	0.38	
9.	Human Development Index*		
	a. 1999-2000 (All India Average = 0.387)	----	
	b. 2007-2008 (All India Average = 0.467)	0.492	
10.	Gross State Domestic Product (GSDP) 2017-18 at current price**	₹ 10,20,858 crore	
11.	Per capita GSDP CAGR (2008-09 to 2017-18)	West Bengal General Category States	11.90 per cent 13.10 per cent
12.	GSDP CAGR (2008-09 to 2017-18)	West Bengal General Category States	12.90 per cent 14.50 per cent
13.	Population Growth (2008-09 to 2017-18)	West Bengal General Category States	8.30 per cent 11.60 per cent

B. Financial Data

Particulars		2008-09 to 2016-17		2016-17 to 2017-18	
CAGR		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	15.10	15.60	11.30	11.40
b.	of Own Tax Revenue	14.90	15.40	12.20	16.00
c.	of Non-Tax Revenue	9.50	(-)6.30	5.90	5.70
d.	of Total Expenditure	15.80	12.70	4.70	9.50
e.	of Capital Expenditure	14.00	15.00	1.00	70.90
f.	of Revenue Expenditure on Education	14.50	14.50	6.20	4.90
g.	of Revenue Expenditure on Health	16.20	16.90	10.70	12.90
h.	of Salary and Wages	13.40	12.20	8.90	9.00
i.	of Pension	16.20	15.40	22.90	4.60

@Census of India 2011: Final Population Totals

*Economic Survey 2017-18 (January 2018), Vol. II

**For GSDP, the information as available from Press Release by Ministry of Statistics and Programme Implementation, GoI 28 February 2019. [§] Measures the degree of inequality in income

APPENDIX 1.2
(Refer introductory para in
Chapter I, Page 1)

**Structure and Form of
Government Accounts**

Part A: Structure of Government Accounts

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

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

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

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

Part B: Layout of Finance Accounts

Statement No.	Volume I
1	Contains Statement of Financial Position
2	Contains Statement of Receipts and Disbursements Annexure A – Cash Balances and Investments of Cash Balances
3	Contains Statement of Receipts (Consolidated Fund)
4	Contains Statement of Expenditure (Consolidated Fund)
	A Expenditure by Function
	B Expenditure by Nature
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and Other Liabilities
7	Gives Statement of Loans and Advances given by the Government
	Section 1: Summary of Loans and Advances: Loanee group-wise
	Section 2: Summary of Loans and Advances: Sector-wise
	Section 3: Summary of Repayments in arrears from Loanee group
8	Contains Statement of Investments of the Government
9	Contains Statement of Guarantees given by the Government
10	Depicts Statement of Grants-in-Aid given by the Government
11	Indicates Statement of Voted and Charged Expenditure
12	Presents Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account and
	Notes to Accounts

Volume II	
PART-I	
14	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub – Heads
17	Depicts Detailed Statement on Borrowings and Other Liabilities
	(a) Statement of Public Debt and Other Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest rate Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans from the Central Government
18	Gives detailed Statement of Loans and Advances given by the Government
	Section 1: Major and Minor Head wise details of Loans and Advances
	Section 2: Repayments in arrears from other Loanee Entities
19	Shows Detailed Statement of Investments
	Section 1: Details of Investments up to 2017-18
	Section 2: Major and Minor Head-wise details of Investments during the year
20	Shows Statement of Guarantees given by the Government
	(A) Class-wise details : For Guarantees
	(B) Sector-wise details for each class : For Guarantees
21	Provides detailed Statement on Contingency Fund and other Public Account transactions
22	Gives detailed Statement on Investments of Earmarked Funds

APPENDIX 1.3
(Refer Paragraphs 1.2
and 1.6.4; Pages 1 and 28)

**Part A: Abstract of Receipts and
Disbursements for the years
2016-17 and 2017-18**

Receipts				Disbursements					
2016-17			2017-18	2016-17			2017-18		
(₹ in crore)									
						Non-Plan	Plan	Total	
Section A: Revenue									
1,17,832.45	I	Revenue Receipts	1,31,270.39	1,33,917.56	I	Revenue Expenditure	1,03,562.42	37,514.94	1,41,077.36
45,466.46		Tax revenue	52,720.57	50,130.68		General Services	52,254.04	162.14	52,416.18
				57,066.84		Social Services	38,612.65	20,978.11	59,590.76
				23,473.90		Education, Sports, Arts and Culture	18,724.38	5,889.40	24,613.78
2,949.86		Non-tax revenue	3,117.17						
				7,020.80		Health and Family Welfare	4,530.14	3,394.79	7,924.93
44,625.16		State's share of Union taxes and duties	49,321.10	7,605.73		Water Supply, Sanitation, Housing and Urban Development	4,676.70	2,805.66	7,482.36
10,217.44		Non-Plan grants	0.15	108.82		Information and Broadcasting	123.52	16.55	140.07
				1,637.59		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	190.51	2,009.92	2,200.43
14,443.04		Grants for State Plan Scheme	0.00						
130.49		Grants for Central and Centrally sponsored Plan Schemes, Finance Commission's Grants and others	26,111.40	221.47		Labour and Labour Welfare	163.73	34.57	198.30
				16,505.74		Social Welfare and Nutrition	9,993.19	6,664.84	16,658.03
				492.79		Others	210.48	162.38	372.86
				26,155.59		Economic Services	12,207.35	16,374.69	28,582.04
				3,265.03		Agriculture and Allied Activities	1,628.71	2,101.74	3,730.45
				12,837.65		Rural Development	5,991.78	12,170.37	18,162.15
				1,368.14		Special Areas Programmes	169.27	866.93	1,036.20
				975.38		Irrigation and Flood Control	844.66	210.62	1,055.28
				4,620.19		Energy	2,026.40	131.80	2,158.20
				1,127.01		Industry and Minerals	(-)49.87	353.50	303.63
				1,579.77		Transport	1,390.33	323.17	1,713.50
				65.43		Science, Technology and Environment	(-)6.72	72.94	66.22
				316.99		General Economic Services	212.79	143.62	356.41
				564.45		Grants-in-aid and Contributions	488.38	0	488.38
16,085.11	II	Revenue deficit carried over to Section B	9,806.97	-	II	Revenue surplus carried over to Section B	-	-	-

Differences of 0.01 with Finance Accounts is due to rounding

Receipts				Disbursements					
2016-17		2017-18		2016-17		2017-18			
(₹ in crore)									
						Non-Plan	Plan	Total	
Section B: Capital									
15,842.74	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	22,492.84	-	III	Opening Overdraft from RBI	-	-	
Nil	IV	Miscellaneous Capital receipts	Nil	11,336.43	IV	Capital Outlay	(-)4.55	19,372.63	19,368.08
				853.66		General Services	(-)0.10	1,002.97	1,002.87
				4,438.08		Social Services	(-)4.27	7,610.03	7,605.76
				388.19		Education, Sports, Arts and Culture	0.00	454.22	454.22
				1,241.54		Health and Family Welfare	(-)0.01	930.94	930.93
				2,240.98		Water Supply, Sanitation, Housing and Urban Development	(-)4.24	5,408.97	5,404.73
				6.15		Information and Broadcasting	0.00	2.64	2.64
				32.82		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	31.67	31.67
				452.41		Social Welfare and Nutrition	0.00	699.53	699.53
				75.99		Other Social Services	(-)0.02	82.06	82.04
				6,044.69		Economic Services	(-)0.18	10,759.63	10,759.45
				608.48		Agriculture and Allied Activities	(-)0.02	569.79	569.77
				6.92		Rural Development	0.00	1,775.83	1,775.83
				766.23		Special Areas Programmes	0.00	1,227.55	1,227.55
				1,614.52		Irrigation and Flood Control	(-)0.13	1,562.29	1,562.16
				725.38		Energy	0.00	827.07	827.07
				228.48		Industry and Minerals	(-)0.03	973.62	973.59
				2,022.35		Transport	0.00	3,765.53	3,765.53
				-		Science, Technology and Environment	0.00	0.00	0.00
				72.33		General Economic Services	0.00	57.95	57.95
3,233.34	V	Recoveries of Loans and Advances	213.59	1,197.20	V	Loans and Advances disbursed	(-)577.15	546.59	(-) 30.56
3,053.34		From Power Projects	157.36	375.90		For Power Projects	0.00	35.45	35.45
4.46		From Government Servants	3.28	3.37		To Government Servants	2.23	0.00	2.23
175.54		From others	52.95	817.93		To Others	(-)579.38	511.14	68.24

State Finances Audit Report for the year ended March 2018

Receipts				Disbursements				
2016-17		2017-18		2016-17		2017-18		
(₹ in crore)								
						Non-Plan	Plan	Total
-	VI	Revenue surplus brought down	-	-	16,085.11	VI	Revenue deficit brought down	9,806.97
37,523.71	VII	Public debt receipts	45,743.82	12,304.03	VII	Repayment of Public Debt		25,010.92
35,797.08		Internal debt other than Ways and Means Advances and Overdraft	38,323.86	10,120.87		Internal debt other than Ways and Means Advances and Overdraft		18,614.91
1,207.70		Ways and Means Advances	5,394.87	1,207.70		Ways and Means Advances		5,394.87
518.93		Loans and Advances from Central Government	2,025.09	975.46		Repayment of Loans and Advances to Central Government		1,001.14
-	VIII	Appropriation to Contingency Fund	-	-	VIII	Appropriation to Contingency Fund		-
0.17	IX	Amount transferred to Contingency Fund	0.20	0.20	IX	Expenditure from Contingency Fund		0.64
1,69,632.85	X	Public Account receipts	2,02,108.11	1,62,817.00	X	Public Account disbursements		1,97,543.33
3,267.52		Small Savings and Provident Funds	3,727.52	2,411.09		Small Savings and Provident Funds		2,564.22
3,831.12		Reserve Funds	2,997.33	1,608.03		Reserve Funds		3,842.45
1,02,260.42		Suspense and Miscellaneous	1,20,272.32	1,02,989.09		Suspense and Miscellaneous		1,18,637.46
1.32		Remittances	(-) 0.70	23.69		Remittances		(-)5.81
60,272.47		Deposits and Advances	75,111.64	55,785.10		Deposits and Advances		72,505.01
				Nil		Miscellaneous Government Account		Nil
Nil	XI	Closing Overdraft from Reserve Bank of India	Nil	22,492.84	XI	Cash balance at end		18,859.18
				0.29		Cash in Treasuries and Local Remittances		0.38
				15.50		Deposits with Reserve Bank		(-)20.96
				2.10		Departmental Cash Balance including Permanent Advances		2.14
				9,928.49		Investment in earmarked funds		10,307.52
				12,546.46		Cash Balance Investment		8,570.10
3,60,150.37		Total	4,11,635.92	3,60,150.37		Total		4,11,635.92

Source: Finance Accounts

APPENDIX 1.3
(Continued)
(Refer Paragraph 1.6;
Page 25)

**Part B: Summarised Financial
Position of the Government of West
Bengal as on 31 March 2018**

As on 31.03.2017 (₹ in crore)	Liabilities		As on 31.03.2018 (₹ in crore)
2,82,069.06	Internal Debt		3,01,777.99
1,93,634.99	Market Borrowings bearing interest	2,18,942.78	
3.45	Market Borrowings not bearing interest	0.00	
0.25	Loans from Life Insurance Corporation of India	0.00	
6,653.61	Loans from other Institutions	7,034.17	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
81,776.76	Special securities issued to NSS fund of GoI	75,801.04	
13,209.12	Loans and Advances from Central Government		14,233.07
4.83	Pre 1984-85 Loans	4.83	
746.13	Non Plan Loans	311.12	
12,458.22	Loans for State Plan Schemes	13,917.18	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
19.80	Contingency Fund		19.36
13,346.25	Small Savings, Provident Funds, etc.		14,509.55
28,061.12	Deposits		30,667.74
1,708.42	Suspense and Miscellaneous Balances		3,343.28
10,925.34	Reserve Funds		10,080.23
(-) 491.14	Remittance Balances		(-) 486.03
3,48,847.97	TOTAL		3,74,145.19
	Assets		
79,049.62	Gross Capital Outlay on Fixed Assets		98,417.70
14,014.90	Investments in shares of Companies, Corporations, etc.	15,883.84	
65,034.72	Other Capital Outlay	82,533.86	
12,963.15	Loans and Advances		12,719.00
4,460.26	Loans for Power Projects	4,338.35	
8,492.59	Other Development Loans	8,371.39	
10.30	Loans to Government servants and Miscellaneous loans	9.26	
9,928.49	Reserve Fund Investments		10,307.52
29.34	Advances		29.32
	Suspense and Miscellaneous Balances		-
12,564.35	Cash		8,551.66
0.29	Cash in Treasuries and Loan Remittances	0.38	
15.50	Deposits with Reserve Bank	(-)20.96	
2.10	Departmental Cash Balance including Permanent Advances	2.14	
12,546.46	Cash Balance Investments	8,570.10	
2,34,313.02	Deficit on Government Account		2,44,119.99
3,48,847.97	TOTAL		3,74,145.19

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 1.3, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX 1.4
(Refer Paragraph 1.2;
Page 1)

**Time Series Data on the
State Government Finances**

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	(₹ in crore)				
Part A. Receipts					
1. Revenue Receipts	72,882	86,514	1,09,732	1,17,832	1,31,270
(i) Tax Revenue	35,831(49)	39,412(46)	42,492(39)	45,466(39)	52,721(40)
Goods and Service Tax	0	0	0	0	14,964(28)
Taxes on Sales, Trade, etc.	21,931(61)	24,022(61)	26,050(61)	27,983(61)	12,999(25)
State Excise	3,018(9)	3,587(9)	4,015(9)	5,226(11)	9,340(18)
Taxes on Vehicles	1,351(4)	1,505(4)	1,707(4)	1,870(4)	2,317(4)
Stamps and Registration Fees	4,053(11)	4,196(10)	4,175(10)	4,383(10)	5,261(10)
Land Revenue	2,254(6)	2,276(6)	2,456(6)	2,569(6)	2,875(6)
Other taxes	3,224(9)	3,826(10)	4,089(10)	3,435(8)	4,965(9)
(ii) Non-Tax Revenue	2,023(3)	1,627(2)	1,862(1)	2,950(2)	3,117(2)
(iii) State's share of Union taxes and duties	23,175(32)	24,595(28)	37,164(34)	44,625(38)	49,321(38)
(iv) Grants-in-Aid from GoI	11,853(16)	20,880(24)	28,214(26)	24,791(21)	26,111(20)
2. Misc. Capital Receipts	Nil	Nil	653	Nil	Nil
3. Recoveries of Loans and Advances	1,158	176	832	3,233	214
4. Total revenue and Non-debt capital receipts (1+2+3)	74,040	86,690	1,11,217	1,21,065	1,31,484
5. Public Debt Receipts	30,932	35,812	34,608	36,316	40,348
Internal Debt (excluding Ways and Means Advances and Overdrafts)	30,203	34,449	33,949	35,797	38,323
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India ¹⁰⁴	729	1,363	659	519	2,025
6. Total receipts in the Consolidated Fund (4+5)	1,04,972	1,22,502	1,45,825	1,57,381	1,71,832
7. Contingency Fund Receipts	-	-¹⁰⁵	-	-¹⁰⁶	-¹⁰⁷
8. Public Account Receipts	1,16,179	1,31,865	1,49,608	1,69,633	2,02,108
9. Total Receipts of the State (6+7+8)	2,21,151	2,54,367	2,95,433	3,27,014	3,73,940
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	91,797(92)	1,03,652(91)	1,18,827(90)	1,33,918(91)	1,41,077(88)
Plan	20,798(23)	29,775(29)	38,361(32)	36,854(28)	37,515(27)
Non Plan	70,999(77)	73,877(71)	80,466(68)	97,064(72)	1,03,562(73)
General Services (including Interest Payments)	40,834(44)	42,712(41)	45,689(38)	50,131(37)	52,416(37)
Social Services	38,262(42)	40,156(39)	47,389(40)	57,067(43)	59,591(42)

¹⁰⁴ Includes Ways and Means Advances from GoI; **Note** : Figures in brackets represent percentage (rounded)

¹⁰⁵ 0.13 crore

¹⁰⁶ 0.17 crore

¹⁰⁷ 0.20 crore

		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
		(₹ in crore)				
	Economic Services	12,083(13)	20,157(19)	24,973(21)	26,156(20)	28,582(21)
	Grants in aid and Contribution	618(1)	627(1)	776(1)	564(-)	488(-)
11.	Capital Expenditure	6,927(7)	9,879(9)	12,420(9)	11,336(8)	19,368(12)
	Plan	6,882(99)	9,879(100)	12,420 (100)	11,338(100)	19,373(100)
	Non Plan	45(1)	-	- ¹⁰⁸	(-) 2	(-) 5
	General Services	308(4)	420(4)	705(6)	853(8)	1,003(5)
	Social Services	2,700(39)	4,224(43)	4,628(37)	4,438(39)	7,606(39)
	Economic Services	3,919(57)	5,235(53)	7,087(57)	6,045(53)	10,759(56)
12.	Disbursement of Loans and Advances	663	505	861	1,197(1)	(-) 31
13.	Total (10+11+12)	99,387	1,14,036	1,32,108	1,46,451	1,60,414
14.	Repayments of Public Debt	12,802	12,300	9,040	11,096	19,616
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	12,132	11,617	8,223	10,121	18,615
	Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
	Loans and Advances from Government of India	670	683	817	975	1,001
15.	Appropriation to Contingency Fund	-	-	-	-	-
16.	Total disbursement out of Consolidated Fund (13+14+15)	1,12,189	1,26,336	1,41,148	1,57,547	1,80,030
17.	Contingency Fund disbursements	-	-¹⁰⁹	-¹¹⁰	-¹¹¹	1
18.	Public Account disbursements	1,08,201	1,29,352	1,49,400	1,62,817	1,97,543
19.	Total disbursement by the state (16+17+18)	2,20,390	2,55,688	2,90,548	3,20,364	3,77,574
Part C. Deficits						
20.	Revenue Deficit (1-10)	(-)18,915	(-)17,138	(-)9,095	(-) 16,086	(-) 9,807
21.	Fiscal Deficit (4-13)	(-)25,347	(-)27,346	(-)20,891	(-) 25,386	(-) 28,930
22.	Primary Deficit(-)/Surplus(+) (21-23)	(-)4,590	(-)5,758	2,224	317	(-) 856
Part D. Other data						
23.	Interest Payments (included in revenue expenditure)	20,757	21,588	23,115	25,703	28,074
24.	Arrears of Revenue	NA	NA	NA	NA	NA
25.	Financial Assistance to Local Bodies, etc.	33,166	43,880	49,460	52,675	54,965
26.	Ways and Means Advances (WMA)/Overdraft availed (days)	164	164	78	03	22
27.	Interest on WMA/Overdraft	19	20	11	-*	1
28.	Gross State Domestic Product (GSDP) (at current prices)	6,76,848	7,18,082	7,97,300	8,79,167	10,20,858
29.	Total Outstanding Liabilities (year-end)	2,51,997	2,77,579	3,06,043	3,37,682	3,60,961
30.	Outstanding guarantees (year-end)	4,550	9,322	8,788	7,801	8,545
31.	Maximum amount guaranteed	14,818	15,184	14,625	15,613	15,034

¹⁰⁸ 0.21 crore

¹⁰⁹ 0.16 crore

¹¹⁰ 0.01 crore

¹¹¹ 0.20 crore

*Actual figure is ₹ 29 lakh

#NA: Not Available

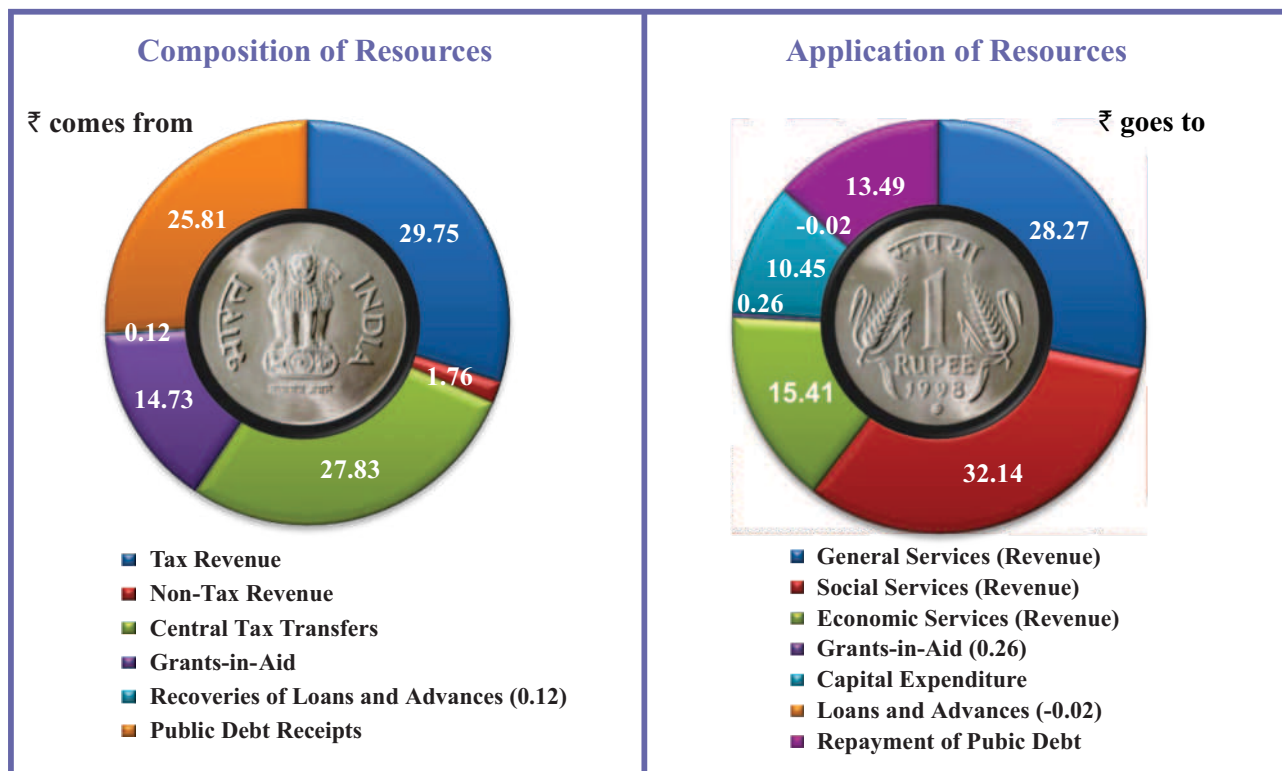
State Finances Audit Report for the year ended March 2018

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
	(₹ in crore)				
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects	2,293	1,381	3,533	3,708	NA
Part E. Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.053	0.055	0.053	0.052	0.052
35. Own Non-Tax Revenue/GSDP	0.003	0.002	0.002	0.003	0.003
36. Central Transfers/GSDP	0.034	0.034	0.047	0.051	0.048
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	14.68	15.88	16.57	16.66	15.71
38. Total Revenue Expenditure/Receipts (in per cent)	125.95	119.81	108.29	113.65	107.47
39. Revenue Expenditure/Total Expenditure (in per cent)	92.36	90.89	89.95	91.44	87.95
40. Expenditure on Social Services/Total Expenditure (in per cent)	41.28	38.92	39.43	42.06	42.00
41. Expenditure on Economic Services / Total Expenditure (in per cent)	16.70	22.70	24.86	22.74	24.39
42. Capital Expenditure/Total Outlay (in per cent)	6.97	8.66	9.40	7.74	12.07
43. Capital Expenditure on Social and Economic Services/ Total Expenditure (in per cent)	6.66	8.29	8.87	7.16	11.45
III. Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	(-)2.79	(-)2.39	(-)1.14	(-)1.83	(-)0.96
45. Fiscal Deficit/GSDP (in per cent)	(-)3.74	(-)3.81	(-)2.62	(-)2.89	(-)2.83
46. Primary Deficit (Surplus)/GSDP (in per cent)	(-)0.68	(-)0.80	0.28	0.04	(-)0.08
47. Revenue Deficit/Fiscal Deficit(in per cent)	74.62	62.67	43.54	63.37	33.90
48. Primary Revenue Balance/GSDP	0.003	0.006	0.018	0.011	0.018
IV. Management of Total Outstanding Liabilities					
49. Total Outstanding Liabilities/GSDP (in per cent)	37.23	38.66	38.38	38.41	35.36
50. Total Outstanding Liabilities/RR (in per cent)	345.76	320.85	278.90	286.58	274.98
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	0.98	0.96	0.95	0.94	1.04
V. Other Fiscal health Indicators					
52. Return on Investment (in per cent)	0.07	0.05	0.09	0.01	0.25
53. Balance from Current Revenue (₹ in crore)	(-) 6,080	(-) 4,873	13,104	6,544	1,797
54. Financial Assets/Liabilities	0.27	0.28	0.31	0.33	0.35

Source: Finance Accounts of Government of West Bengal (2013-14 to 2017-18)
 Figures in brackets represent percentages (rounded) to total of each sub-heading

APPENDIX 1.5
(Refer Paragraph 1.2;
Page 2)

Composition of Resources and Application of Funds in the Consolidated Fund of the State during 2017-18



Source: Finance Accounts of Government of West Bengal (2017-18)
*excluding Ways and Means Advances

APPENDIX 1.6

(Refer Paragraph
1.4.2.5; Page 15)

Release of 14th FC Grants by GoI vis-à-vis Allocation (up to 2017-18)

(₹ in crore)

Instalment	Allocation as per 14 th FC	Actual release by Government of India	Shortfall
(A) Basic Grant for RLBs			
1st instalment of 2015-16	766.11	735.43	30.68
2nd instalment of 2015-16	766.11	735.43	30.68
1st instalment of 2016-17	1,060.81	1,025.26	35.55
2nd instalment of 2016-17	1,060.81	1,025.25	35.56
1st instalment of 2017-18	1,225.67	1,184.59	41.08
2nd instalment of 2017-18	1,225.67	1,184.59	41.08
Total: (A)	6,105.18	5,890.55	214.63
(B) Basic Grant for ULBs			
1st instalment of 2015-16	318.61	318.61	0.00
2nd instalment of 2015-16	318.61	239.59	79.02
1st and 2nd instalments of 2016-17	882.33	882.33	0.00
1st and 2nd instalments of 2017-18	1,019.45	1,019.45	0.00
Total: (B)	2,539.00	2,459.98	79.02
(C) Performance Grant for RLBs			
Performance Grant of 2016-17	278.30	268.97	9.33
Performance Grant of 2017-18	314.93	0	314.93
Total: (C)	593.23	268.97	324.26
(D) Performance Grant for ULBs			
Performance Grant of 2016-17	260.41	260.41	0.00
Performance Grant of 2017-18	294.69	0	294.69
Total: (D)	555.10	260.41	294.69
Grand Total: (A+B+C+D)	9,792.51	8,879.91	912.60

Source: 14th FC Report and Departmental figures

APPENDIX 1.7
(Refer Paragraph 1.4.2.5;
Page 15)

**Payment of Interest by GoWB due
to delay in release of 14th FC Grants**

(₹ in crore)

Type of GoI Fund	Amount	Delay in number of days	Penal Interest for delays
1st instalment of Basic Grant (2015-16) for RLBs	735.43	95 to 398 days	15.86
2nd instalment of Basic Grant (2015-16) for RLBs	735.43	17 days	2.45
1st instalment of Basic Grant (2016-17) for RLBs	582.42	9 days	0.93
2nd instalment of Basic Grant (2016-17) for RLBs	1,025.25	5 days	0.91
1st instalment of Basic Grant (2015-16) for ULBs	318.61	104 to 182 days	13.86
2nd instalment of Basic Grant (2016-17) for ULBs	441.17	5 to 37 days	0.46
1st instalment of Basic Grant (2017-18) for ULBs	509.73	1 day	0.09
Performance Grant (2016-2017) for RLBs	268.97	10 days	0.55
Performance Grant (2016-2017) for ULBs	260.41	40 days	1.92
Total	4,877.42		37.03
2nd instalment (2015-16) of SDRF	258.00	13 to 157 days	4.66
1st instalment (2016-17) of SDRF	271.00	2 days	0.10
2nd instalment (2016-17) of SDRF	271.00	61 days	3.06
1st instalment (2017-18) of SDRF	284.50	11 days	0.56
2nd instalment (2017-18) of SDRF	284.50	7 days	0.34
Total	1,369.00		8.72
Grand Total	6,246.42		45.75

Source: Departmental figures

APPENDIX 2.1
(Refer Paragraph 2.2.2;
Page 39)

**Statement of various Grants/
Appropriations where savings were
more than ₹ 1 crore or more than
20 per cent of total provision**

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
Revenue (Voted)					
1	1	Legislative Assembly Secretariat	66.13	18.32	28
2	3	Council of Ministers	39.09	3.35	9
3	4	Agricultural Marketing	137.26	67.60	49
4	5	Agriculture	2,023.14	452.65	22
5	6	Animal Resources Development	959.81	263.41	27
6	8	Co-operation	407.72	36.41	9
7	10	Consumer Affairs	98.66	22.76	23
8	11	Micro, Small and Medium Enterprises & Textiles	741.96	384.99	52
9	14	Mass Education Extension and Library Services	286.60	22.01	8
10	15	School Education	25,134.71	5,040.90	20
11	16	Environment	68.54	27.56	40
12	18	Finance	17,161.81	1,470.50	9
13	19	Fire & Emergency Services	230.17	26.90	12
14	20	Fisheries	318.26	63.73	20
15	21	Food and Supplies	9,546.56	394.50	4
16	22	Food Processing Industries and Horticulture	166.41	99.54	60
17	23	Forest	674.97	166.53	25
18	25	Public Works	1,415.55	16.94	1
19	28	Housing	114.29	14.53	13
20	30	Information and Cultural Affairs	481.97	63.88	13
21	31	Information Technology	181.04	72.94	40
22	32	Irrigation and Waterways	723.90	38.08	5
23	33	Correctional Administration	250.92	27.57	11
24	34	Judicial	498.39	24.93	5
25	35	Labour	893.76	68.52	8
26	37	Law	7.88	1.68	21
27	38	Minority Affairs and Madrasah Education	2,220.29	108.95	5
28	40	Panchayat& Rural Development	19,994.16	757.62	4
29	41	Parliamentary Affairs	13.98	3.56	25
30	42	Personnel and Administrative Reforms	133.01	51.69	39
31	45	Public Health Engineering	2,099.75	1,162.32	55
32	49	Youth Services and Sports	402.91	7.83	2
33	50	Sundarban Affairs	77.64	27.17	35
34	51	Technical Education and Training	630.86	255.04	40
35	52	Tourism	188.57	79.83	42

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
36	53	Transport	1,276.64	37.04	3
37	55	Water Resources Investigation and Development	490.90	77.71	16
38	58	PaschimanchalUnnayan Affairs	545.78	2.74	1
39	59	Self-Help Groups and Self Employment	591.94	6.30	1
40	61	Chief Minister's Office	4.00	0.46	12
41	62	North Bengal Development	90.61	67.69	75
42	65	Tribal Development	766.06	226.38	30
43	68	Home and Hill Affairs	6,748.31	486.27	7
44	69	Land & Land Reforms and Refugee Relief & Rehabilitation	1,018.28	164.31	16
45	70	Higher Education, Science & Technology and Biotechnology	3173.44	57.87	2
46	71	Planning, Statistics and Programme Monitoring	360.04	84.23	23
47	72	Urban Development and Municipal Affairs	7,425.62	34.14	0
48	73	Disaster Management and Civil Defence	2,959.33	330.34	11
49	74	Women & Child Development and Social Welfare	5,348.57	1,031.43	19
50	75	Large Industries and Enterprises	731.32	443.57	61
Capital (Voted)					
1	1	Legislative Assembly Secretariat	16.50	16.50	100
2	4	Agricultural Marketing	218.70	152.62	70
3	5	Agriculture	639.65	433.87	68
4	6	Animal Resources Development	113.47	64.06	56
5	7	Backward Classes Welfare	43.50	38.86	89
6	8	Co-operation	43.72	23.69	54
7	14	Mass Education Extension and Library Services	13.68	8.15	60
8	15	School Education	434.12	381.54	88
9	18	Finance	112.70	57.48	51
10	19	Fire and Emergency Services	107.00	49.62	46
11	20	Fisheries	78.02	18.53	24
12	21	Food & Supplies	249.64	77.50	31
13	22	Food Processing Industries and Horticulture	9.93	6.99	70
14	23	Forest	74.05	36.02	49
15	24	Health and Family Welfare	1,164.40	233.25	20
16	25	Public Works	6,865.13	2,556.43	37
17	28	Housing	909.00	9.89	1
18	30	Information and Cultural Affairs	90.04	46.07	51
19	31	Information Technology	20.50	20.50	100
20	32	Irrigation and Waterways	2,305.45	1,275.20	55
21	34	Judicial	113.45	73.93	65
22	35	Labour	23.00	2.54	11
23	38	Minority Affairs and Madrasah Education	1,537.28	1,105.99	72
24	42	Personnel and Administrative Reforms	90.20	1.72	2
25	43	Power and Non-Conventional Energy Sources	2,459.57	1,319.55	54
26	49	Youth Services and Sports	141.65	46.36	33

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Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
27	50	Sundarban Affairs	400.60	49.74	12
28	51	Technical Education and Training	375.58	190.45	51
29	52	Tourism	239.75	186.42	78
30	55	Water Resources Investigation and Development	786.45	241.34	31
31	58	PaschimanchalUnnayan Affairs	35.98	12.23	34
32	59	Self-Help Groups and Self Employment	60.00	33.12	55
33	65	Tribal Development	80.02	51.38	64
34	68	Home and Hill Affairs	755.95	167.22	22
35	69	Land & Land Reforms and Refugee Relief & Rehabilitation	145.60	75.66	52
36	70	Higher Education, Science & Technology and Biotechnology	503.70	427.52	85
37	71	Planning, Statistics and Programme Monitoring	129.65	6.83	5
38	72	Urban Development and Municipal Affairs	3,524.52	723.17	21
39	73	Disaster Management and Civil Defence	252.36	29.32	12
40	74	Women & Child Development and Social Welfare	442.20	363.39	82
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.59	0.34	58
2	2	Governor's Secretariat	12.73	3.88	30
3	6	Animal Resources Development	0.04	0.04	100
4	7	Backward Classes Welfare	0.02	0.02	100
5	8	Co-operation	2.55	2.19	86
6	18	Finance	28,410.37	159.44	1
7	19	Fire and Emergency Services	0.02	0.02	100
8	23	Forest	0.18	0.18	100
9	24	Health and Family Welfare	0.03	0.03	100
10	25	Public Works	10.41	1.90	18
11	28	Housing	0.40	0.23	58
12	32	Irrigation and Waterways	103.89	103.69	100
13	34	Judicial	127.15	8.82	7
14	40	Panchayat and Rural Development	17.30	15.45	89
15	43	Power and Non-Conventional Energy	30.00	7.45	25
16	45	Public Health Engineering	0.14	0.11	79
17	68	Home and Hill Affairs	5.50	2.51	46
18	69	Land & Land Reforms and Refugee Relief & Rehabilitation	0.06	0.04	67
19	72	Urban Development and Municipal Affairs	14.56	12.10	83
Capital (Charged)					
1	6	Animal Resources Development	0.07	0.04	57
2	8	Co-operation	2.91	1.52	52
3	11	Micro, Small and Medium Enterprises & Textiles	5.50	1.72	31
4	18	Finance	49,391.98	24,430.92	49
5	19	Fire & Emergency Services	0.44	0.44	100
6	21	Food and Supplies	2.00	1.20	60

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
7	22	Food Processing Industries and Horticulture	0.35	0.35	100
8	28	Housing	2.04	1.28	63
9	32	Irrigation and Waterways	1.82	0.79	43
10	40	Panchayat and Rural Development	1.80	1.75	97
11	43	Power and Non-Conventional Energy	80.00	52.83	66
12	45	Public Health Engineering	1.14	0.79	69
13	68	Home and Hill Affairs	3.98	1.25	31
14	69	Land & Land Reforms and Refugee Relief & Rehabilitation	10.00	2.69	27
15	75	Large Industries and Enterprises	1.00	1.00	100

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.2

(Refer Paragraphs
2.2.2 and 2.2.2.1;
Pages 39 and 40)

Excess Expenditure over provisions relating to 2017-18 requiring regularisation

Sl. No.	Number and title of grant/ appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
Voted						
1	7-Revenue	Backward Classes Welfare	1,430	1,703	273	19
2	11-Capital	Micro, Small and Medium Enterprises and Textiles	325	446	121	37
3	24-Revenue	Health & Family Welfare	7,519	7,894	375	5
4	33-Capital	Correctional Administration	49	51	2	4
5	40-Capital	Panchayat and Rural Development	1,106	1,776	670	61
6	43-Revenue	Power and Non-Conventional Energy Sources	1,718	2,293	575	33
7	45-Capital	Public Health Engineering	1,818	2,107	289	16
8	53-Capital	Transport	541	622	81	15
9	62-Capital	North Bengal Development	576	729	153	27
10	75-Capital	Large Industries and Enterprises	691	767	76	11
Charged						
11	20-Revenue	Fisheries	4	5	1	25
12	20-Capital		12	14	2	8
Total			15,789	18,407	2,618	

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.3*(Refer Paragraph
2.2.2.1; Page 40)***Expenditure incurred without provision
during 2017-18**

Sl. No.	Number and name of the Grant/ Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	4-Agricultural Marketing	4435-01-101-SP-007-(Capital Voted)	1.95
2	5-Agriculture	2401-00-789-SP-074-(Revenue Voted)	2.95
		2401-00-796-SP-052-(Revenue Voted)	1.09
		4401-00-789-SP-003-(Capital Voted)	5.16
		4401-00-796-SP-003-(Capital Voted)	2.34
3	7-Backward Classes Welfare	2225-80-800-SP-042-(Revenue Voted)	5.00
		2225-80-800-SP-043-(Revenue Voted)	10.00
		2225-80-800-SP-045-(Revenue Voted)	10.00
4	8-Co-Operation	2401-00-789-SP-088-(Revenue Voted)	1.63
		2401-00-789-SP-089-(Revenue Voted)	1.09
		2401-00-796-SP-074-(Revenue Voted)	1.35
5	10-Consumer Affairs	3456-00-800-CN-003-(Revenue Voted)	1.45
6	11-Micro, Small and Medium Enterprises & Textiles	4851-00-102-SP-019-(Capital Voted)	6.41
		4851-00-102-SP-025-(Capital Voted)	1.47
		4851-00-797-SP-001-(Capital Voted)	250.00
7	15-School Education	4202-01-789-SP-006-(Capital Voted)	9.12
8	18-Finance	4885-01-190-SP-004-(Capital Voted)	19.00
		5465-01-190-SP-002-(Capital Voted)	6.86
		6885-01-190-NP-007-(Capital Voted)	3.00
9	20-Fisheries	4401-00-796-SP-009-(Capital Voted)	1.40
10	21-Food and Supplies	4408-01-001-SP-001-(Capital Voted)	1.04
11	22-Food Processing Industries and Horticulture	2401-00-789-SP-094-(Revenue Voted)	2.00
		2401-00-789-SP-095-(Revenue Voted)	1.33
		2401-00-796-SP-080-(Revenue Voted)	1.14
12	24-Health & Family Welfare	2235-02-103-SP-067-(Revenue Voted)	62.55
13	25-Public Works	3054-80-797-SP-003-(Revenue Voted)	145.01
		4858-60-001-SP-001-(Capital Voted)	10.00
		5054-04-337-SP-026-(Capital Voted)	2.14
		5054-04-337-SP-027-(Capital Voted)	5.98
		5054-04-789-SP-010-(Capital Voted)	26.37
		5054-04-789-SP-019-(Capital Voted)	1.65
		5054-04-789-SP-020-(Capital Voted)	5.73
5054-80-190-SP-001-(Capital Voted)	850.00		
14	32-Irrigation and Waterways	4711-01-103-SP-574-(Capital Voted)	1.91
15	43-Power & Non-Conventional Energy Sources	2801-02-800-SP-006-(Revenue Voted)	1.76
		2801-02-800-SP-008-(Revenue Voted)	150.00
16	53-Transport	3055-00-797-SP-001-(Revenue Voted)	32.02
17	55-Water Resources Investigation & Development	4702-00-102-SP-017-(Capital Voted)	1.25
18	62 North Bengal Development	4575-02-797-SP-001-(Capital Voted)	200.00

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Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
19	65-Tribal Development	2225-02-277-SP-046-(Revenue Voted)	3.67
		2225-02-277-SP-047-(Revenue Voted)	2.55
		2225-02-796-CN-004-(Revenue Voted)	2.15
20	68-Home and Hill Affairs	4575-60-800-SP-029-(Capital Voted)	3.42
21	70-Higher Education, Science & Technology and Biotechnology	2202-03-789-SP-008-(Revenue Voted)	4.99
		2202-03-789-SP-009-(Revenue Voted)	7.48
		2202-03-796-SP-007-(Revenue Voted)	2.49
		2202-03-796-SP-008-(Revenue Voted)	3.74
22	72-Urban Development and Municipal Affairs	2217-05-191-SP-070-(Revenue Voted)	4.00
		4217-60-797-SP-001-(Capital Voted)	476.96
23	73-Disaster Management and Civil Defence	2235-60-796-SP-001-(Revenue Voted)	42.69
24	75-Large Industries and Enterprises	4857-01-190-SP-003-(Capital Voted)	7.17
		4860-60-600-SP-001-(Capital Voted)	25.00
Sl. No.	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2049-01-101-NP-254-(Revenue Charged)	112.35
		2049-01-101-NP-255-(Revenue Charged)	75.30
		2049-01-123-NP-013-(Revenue Charged)	80.43
		2049-02-216-NP-003-(Revenue Charged)	5.24
		2049-02-217-NP-002-(Revenue Charged)	1.53
		2049-02-249-NP-004-(Revenue Charged)	3.91
		2049-02-249-NP-005-(Revenue Charged)	4.14
		6003-00-111 -NP-020-(Capital Charged)	157.89
	Total		2,870.25

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.4*(Refer Paragraph
2.2.2.2; Page 41)***Excess Expenditure over provisions
(more than ₹ 1 crore or more than 20
per cent of total provision) relating to
previous years requiring regularisation****(₹ in crore)**

Year	Number of		Amount of excess expenditure (₹ in crore)
	Grants	Appropriations	
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3,493
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8,331
2011-12	6 (Grant Nos. 4, 5, 18, 25, 47, 60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5,000
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36, 39, 40)	465
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1,504
2014-15	7 (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	4 (Grant Nos. 36, 39, 40, 43)	280
2015-16	11 (Grant Nos. 5, 7, 21, 24, 27, 35, 40, 43, 45, 48, 56)	--	2,419
2016-17	8 (Grant Nos. 7, 24, 43, 47, 49, 53, 56, 59)	--	2,583
Total	81	47	24,075

Source: Appropriation Accounts of Government of West Bengal (2009-10 to 2016-17)

APPENDIX 2.5

(Refer Paragraph
2.2.4; Page 43)

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

(₹ in crore)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
Savings					
1	05	Agriculture	4401-00-800-SP-005	(-)1.45	(-) 29.06
2	06	Animal Resources Development	2403-00-101-SP-002	(-)15.58	(-) 8.42
3	07	Backward Classes Welfare	2225-01-277-SP-002	(-)7.45	(-) 5.81
			2225-01-277-SP-016	(-)28.75	(-) 7.49
4	10	Consumer Affairs	3456-00-800-SP-007	(-)2.65	(-) 7.82
5	11	Micro, Small and Medium Enterprises and Textiles	2851-00-101-SP-001	(-)0.03	(-) 10.57
			2851-00-103-SP-008	(+)12.60	(-) 19.33
			2851-00-103-SP-014	(-)1.35	(-) 14.07
			2851-00-796-SP-025	(-)4.13	(-) 5.95
			4851-00-101-SP-002	(-)0.07	(-) 20.97
6	15	School Education	2202-01-107-NP-001	(+)8.77	(-) 11.70
			2202-01-789-SP-038	(+)14.28	(-) 6.36
			2202-02-789-SP-013	(+)74.30	(-) 59.25
			2202-02-789-SP-021	(-)74.30	(-) 36.10
			2202-02-800-SP-048	(-)1.02	(-) 23.98
7	18	Finance	2054-00-097-NP-001	(+)0.05	(-) 15.96
8	21	Food and Supplies	2235-60-200-NP-052	(+)25.74	(-) 95.85
			4408-02-800-SP-002	(-)9.69	(-) 16.17
			4408-02-800-SP-004	(+)9.69	(-) 7.74
9	24	Health and Family Welfare	2210-01-001-NP-002	(-)1.44	(-) 19.32
			2210-06-800-SP-003	(+)28.00	(-) 8.55
10	25	Public Works	3054-80-001-NP-002	(+)0.60	(-) 15.77
			5054-03-052-SP-001	(+)0.50	(-) 5.38
			5054-03-337-SP-001	(+)1.47	(-) 49.19
11	28	Housing	2216-80-001-NP-001	(+)0.01	(-) 6.65
12	30	Information & Cultural Affairs	2205-00-800-SP-051	(-)3.75	(-) 25.55
			4202-04-800-SP-002	(+)23.13	(-) 20.93
13	32	Irrigation and Waterways	2700-01-001-NP-001	(-)0.15	(-) 5.62
			2700-03-001-NP-001	(-)0.15	(-) 7.25
			4700-03-001-SP-001	(-)2.01	(-) 172.99
			4700-03-001-SP-002	(-)0.86	(-) 74.14
			4700-03-800-SP-001	(-)25.74	(-) 11.97
14	33	Correctional Administration	2056-00-001-NP-001	(+)0.36	(-) 12.18
			2056-00-101-NP-003	(+)0.72	(-) 7.49
			2056-00-800-SP-002	(+)0.06	(-) 5.59
15	34	Judicial	2014-00-105-NP-005	(-)0.10	(-) 7.62

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
16	35	Labour	2210-01-102-NP-001	(+)0.70	(-) 7.80
			2210-01-102-NP-004	(+)10.31	(-) 25.49
17	38	Minority Affairs and Madrasah Education	2202-03-103-NP-017	(-)0.27	(-) 10.26
			2235-02-200-SP-019	(+)99.66	(-) 94.80
			2235-02-200-SP-022	(-)64.85	(-) 6.35
			2515-00-800-SP-033	(-)4.11	(-) 6.25
			4250-00-800-SP-005	(-)0.23	(-) 13.63
18	42	Personnel and Administrative Reforms and E-Governance	2251-00-090-SP-021	(-)5.87	(-) 28.91
			2251-00-090-SP-022	(+)5.87	(-) 9.65
19	43	Power and Non-Conventional Energy	4801-02-190-SP-018	(+)99.07	(-) 59.07
20	45	Public Health Engineering	2215-01-789-SP-027	(-)6.00	(-) 63.42
			2215-01-796-SP-028	(-)72.00	(-) 66.84
21	49	Youth Services and Sports	4202-03-102-SP-001	(+)46.67	(-) 32.07
			4202-03-789-SP-001	(-)23.33	(-) 5.26
			4202-03-796-SP-001	(-)23.34	(-) 9.02
22	51	Technical Education and Training	2203-00-800-SP-013	(+)16.00	(-) 10.04
			2230-03-003-SP-001	(+)1.74	(-) 13.84
			4202-02-104-SP-001	(+)45.00	(-) 32.25
			4202-02-104-SP-007	(-)36.50	(-) 33.00
			4250-00-203-SP-001	(+)10.00	(-) 19.32
23	52	Tourism	5452-01-800-SP-002	(+)0.75	(-) 10.48
24	53	Transport	5056-00-800-SP-002	(-)5.05	(-) 10.62
25	55	Water Resources Investigation & Development	2702-03-102-NP-001	(-)0.10	(-) 12.30
			2702-03-103-NP-001	(+)7.50	(-) 15.77
			2702-80-001-NP-001	(+)0.10	(-) 12.31
			2702-80-800-NP-003	(-)7.50	(-) 6.61
26	59	Self-Help Groups & Self-Employment	4435-01-101-SP-010	(+)10.20	(-) 24.73
27	65	Tribal Development	2225-02-796-SP-056	(-)2.40	(-) 8.91
			2225-02-796-SP-070	(-)4.56	(-) 7.76
28	68	Home and Hill Affairs	2055-00-108-NP-001	(+)0.05	(-) 74.70
			2055-00-109-NP-005	(+)0.56	(-) 8.85
			2055-00-109-NP-011	(-)0.06	(-) 7.39
			2055-00-109-NP-013	(-)0.05	(-) 8.74
29	70	Higher Education, Science & Technology and Biotechnology	2202-03-001-NP-001	(+)6.29	(-) 8.65
			2202-03-102-NP-004	(-)1.23	(-) 15.12
			2202-03-102-NP-009	(+)1.23	(-) 6.96
			2202-03-103-NP-009	(-)0.04	(-) 9.17
			2202-03-104-NP-001	(-)6.57	(-) 29.84
			4202-01-203-SP-004	(+)6.49	(-) 98.24
			4202-01-203-SP-005	(-)7.13	(-) 320.48
30	72	Urban Development and Municipal Affairs	2217-05-192-NP-007	(-)1.11	(-) 43.93
			2217-05-192-SP-007	(+)8.16	(-) 5.63
			4217-60-001-SP-004	(-)153.35	(-) 17.95

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Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
31	73	Disaster Management and Civil Defence	2235-02-001-NP-004	(+)0.11	(-) 6.98
			2235-60-200-NP-011	(-)0.11	(-) 47.66
			2245-02-101-NP-004	(-)10.00	(-) 97.51
			2245-02-106-NP-001	(-)0.39	(-) 37.80
			2245-02-111-NP-001	(+)19.29	(-) 24.12
			2245-02-112-NP-001	(+)5.89	(-) 12.04
			2245-80-102-NP-003	(+)8.57	(-) 12.45
			2245-80-800-NP-008	(+)10.00	(-) 7.65
			4059-60-051-SP-004	(-)0.17	(-) 7.68
			4216-01-106-SP-087	(-)0.42	(-) 5.11
32	75	Large Industries and Enterprises	2852-80-003-SP-007	(-)2.23	(-) 16.77
			4860-60-600-SP-011	(-)0.24	(-) 30.64
Total					(-) 2,477.61
Excess					
1	04	Agricultural Marketing	2435-01-800-SP 012	(+)7.86	(+) 5.75
2	07	Backward Classes Welfare	2225-03-277-SP-010	(+)2.07	(+) 30.19
3	08	Co-Operation	2425-00-107-SP-004	(-)3.55	(+) 61.14
			2425-00-789-SP-007	(-)1.22	(+) 20.37
			2425-00-796-SP-002	(-)0.30	(+) 5.09
4	11	Micro, Small and Medium Enterprises and Textiles	2851-00-110-SP-067	(+)1.35	(+) 8.46
5	21	Food and Supplies	2235-60-200-NP-051	(-)16.64	(+) 27.27
6	25	Public Works	5054-03-800-SP-001	(+)3.08	(+) 63.13
7	32	Irrigation and Waterways	4711-01-103-SP-001	(+)6.56	(+) 8.53
8	33	Jails	2056-00-101-NP-002	(-)0.16	(+) 7.53
9	38	Minority Affairs and Madrasah Education	2235-02-200-SP-027	(+)119.35	(+) 181.44
10	43	Power and Non-Conventional Energy Sources	4801-01-789-SP-001	(+)0.89	(+) 12.29
11	45	Public Health Engineering	2215-01-102-NP-001	(+)1.98	(+) 77.21
12	68	Home and Hill Affairs	2055-00-109-NP-001	(-)0.50	(+) 140.51
			4216-01-107-SP-001	(+)3.62	(+) 5.25
13	70	Higher Education, Science & Technology and Biotechnology	2202-03-102-SP-001	(-)0.30	(+) 58.25
			2202-03-102-SP-017	(+)0.71	(+) 5.64
			2202-03-789-SP-005	(+)6.10	(+) 8.00
14	72	Urban Development and Municipal Affairs	2217-01-193-NP-002	(+)0.10	(+) 15.00
			2217-05-193-SP-006	(-)8.16	(+) 12.11
			4217-60-051-SP-008	(+)20.00	(+) 8.19
			4217-60-051-SP-012	(+)20.00	(+) 16.29
			4217-60-051-SP-013	(+)28.85	(+) 17.00
			4217-60-051-SP-014	(+)77.51	(+) 34.28
15	73	Disaster Management and Civil Defence	4217-60-051-SP-018	(+)2.30	(+) 7.95
			2235-02-800-NP-004	(+)3.66	(+) 12.80
Total					(+) 849.67

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.6*(Refer Paragraph 2.2.5.1; Page 43)***Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings****(₹ in crore)**

Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
1	4-Agricultural Marketing	(Revenue-Voted)	67.60	0.42	67.18
2	5-Agriculture	(Revenue-Voted)	452.65	44.24	408.41
		(Capital-Voted)	433.87	1.15	432.72
3	6-Animal Resources Development	(Revenue-Voted)	263.41	206.37	57.04
		(Capital-Voted)	64.06	54.88	9.18
4	11-Micro, Small and Medium Enterprises and Textiles	(Revenue-Voted)	384.99	164.20	220.79
5	14-Mass Education Extension and Library	(Capital-Voted)	8.15	1.25	6.90
6	15-School Education	(Capital-Voted)	381.54	9.12	372.42
7	18-Finance	(Revenue-Voted)	1,470.50	1.24	1,469.26
8	19-Fire & Emergency Services	(Capital-Voted)	49.62	13.11	36.51
9	21-Food and Supplies	(Revenue-Voted)	394.50	1.08	393.42
10	22-Food Processing Industries and Horticulture	(Revenue-Voted)	99.55	27.84	71.71
11	25-Public Works	(Revenue-Voted)	16.94	8.02	8.92
		(Capital-Voted)	2,556.43	296.44	2,259.99
12	31-Information Technology	(Revenue -Voted)	72.94	69.89	3.05
		(Capital-Voted)	20.50	2.00	18.50
13	32-Irrigation and Waterways	(Revenue -Voted)	38.08	2.82	35.26
		(Capital-Voted)	1,275.20	117.00	1,158.20
14	33-Correctional Administration	(Revenue -Voted)	27.57	0.88	26.69
15	34-Judicial	(Capital-Voted)	73.93	10.30	63.63
16	35-Labour	(Revenue -Voted)	68.52	0.23	68.29
17	38-Minority Affairs and Madrasah Education	(Capital-Voted)	1,105.99	1,092.20	13.79
18	40-Panchayat and Rural Development	(Revenue -Voted)	757.62	18.17	739.45
19	42-Personnel and Administrative Reforms	(Revenue -Voted)	51.69	1.02	50.67
20	43-Power and Non-Conventional Energy Sources	(Capital-Voted)	1,319.55	652.28	667.27
21	49-Youth Services and Sports	(Revenue -Voted)	7.83	3.73	4.10
22	52-Tourism	(Revenue -Voted)	79.83	13.25	66.58
		(Capital-Voted)	186.42	8.24	178.18
23	53-Transport	(Revenue -Voted)	37.04	6.23	30.81

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Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
24	55-Water Resources Investigation and Development	(Revenue -Voted)	77.71	2.75	74.96
		(Capital-Voted)	241.34	92.40	148.94
25	65-Tribal Development	(Revenue -Voted)	226.38	11.30	215.08
26	68-Home and Hill Affairs	(Revenue -Voted)	486.27	67.00	419.27
		(Capital-Voted)	167.22	0.11	167.11
27	70-Higher Education, Science & Technology and Biotechnology	(Capital -Voted)	427.52	6.06	421.46
28	71-Planning, Statistics and Programme Monitoring	(Revenue -Voted)	84.23	11.00	73.23
29	73- Disaster Management and Civil Defence	(Revenue -Voted)	330.34	110.09	220.25
30	74-Women & Child Development and Social Welfare	(Revenue -Voted)	1,031.43	3.32	1,028.11
31	75-Large Industries and Enterprises	(Revenue -Voted)	443.57	308.58	134.99
Total			15,282.53	3,440.21	11,842.32

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.7*(Refer Paragraph 2.2.5.2; Page 44)***Statement showing cases of surrender of funds on the last working day of March 2018****(₹ in crore)**

Sl. No.	Grant No.	Name of Department	Head(s) of Account	Amount
1	25	Public Works	2059, 3054, 4059, 4702, 5054	208.79
2	38	Minority Affairs and Madrasah Education	2202, 2225, 2235, 2515, 4202, 4235, 4250	52.76
3	43	Power and Non-Conventional Energy Sources	4801	143.78
4	52	Tourism	5452	8.25
5	68	Home and Hill Affairs	2551	0.20
6	70	Higher Education, Science & Technology and Biotechnology	2203, 4202	6.17
7	71	Planning, Statistics and Programme Monitoring	3454	9.10
Total				429.05

*Source: Records of the O/o the Principal Accountant General (A&E), West Bengal***APPENDIX 2.8***(Refer Paragraph 2.2.5.3; Page 44)***Surrender in excess of actual savings****(₹ in crore)**

Name & No. of the Department		Total Savings	Amount Surrendered	Excess Surrender
Voted				
38-Minority Affairs and Madrasah Education	Revenue	109	111	2
70-Higher Education, Science & Technology and Biotechnology	Revenue	58	92	34
72-Urban Development and Municipal Affairs	Revenue	34	227	193
	Capital	723	740	17
Total		924	1,170	246

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.9

(Refer Paragraph 2.2.5.4;
Page 44)

Surrender despite excess expenditure

(₹ in crore)

Name & No. of the Department	Excess Expenditure	Amount Surrendered
11-Micro, Small and Medium Enterprises and Textiles	121	93
53-Transport	81	23
62-North Bengal Development	153	74
75-Large Industries and Enterprises	76	8
Total	431	198

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.10

(Refer Paragraph 2.2.5.5;
Page 44)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/ appropriation	Savings
I – Grant			
1	1	Legislative Assembly Secretariat	(Revenue-Voted) 18.32 (Capital-Voted) 16.50
2	3	Council of Ministers	(Revenue-Voted) 3.35
3	4	Agricultural Marketing	(Capital-Voted) 152.62
4	7	Backward Classes Welfare	(Capital-Voted) 38.86
5	8	Co-operation	(Revenue-Voted) 36.41 (Capital-Voted) 23.69
6	10	Consumer Affairs	(Revenue-Voted) 22.76
7	14	Mass Education Extension and Library Services	(Revenue-Voted) 22.01
8	15	School Education	(Revenue-Voted) 5,040.90
9	16	Environment	(Revenue-Voted) 27.56
10	18	Finance	(Capital-Voted) 57.48
11	19	Fire and Emergency Services	(Revenue-Voted) 26.90
12	20	Fisheries	(Revenue-Voted) 63.73 (Capital-Voted) 18.53
13	21	Food and Supplies	(Capital-Voted) 77.50
14	22	Food Processing Industries and Horticulture	(Capital-Voted) 6.99
15	23	Forest	(Revenue-Voted) 166.53 (Capital-Voted) 36.02

Sl. No.	Grant No.	Name of grant/ appropriation		Savings
16	24	Health and Family Welfare	(Capital-Voted)	233.25
17	28	Housing	(Revenue-Voted)	14.53
			(Capital-Voted)	9.89
18	30	Information and Cultural Affairs	(Revenue-Voted)	63.87
			(Capital-Voted)	46.07
19	34	Judicial	(Revenue-Voted)	24.93
20	35	Labour	(Capital-Voted)	2.54
21	37	Law	(Revenue-Voted)	1.68
22	41	Parliamentary Affairs	(Revenue-Voted)	3.56
23	42	Personnel & Administrative Reforms	(Capital-Voted)	1.72
24	45	Public Health Engineering	(Revenue-Voted)	1,162.32
25	49	Youth Services and Sports	(Capital-Voted)	46.36
			(Revenue-Voted)	27.17
26	50	Sundarban Affairs	(Capital-Voted)	49.74
			(Revenue-Voted)	255.04
27	51	Technical Education and Training	(Capital-Voted)	190.45
			(Revenue-Voted)	2.74
28	58	Paschimanchal Unnayan Affairs	(Capital-Voted)	12.23
			(Revenue-Voted)	6.30
29	59	Self-Help Groups & Self-Employment	(Capital-Voted)	33.12
			(Revenue-Voted)	0.46
30	61	Chief Minister's Office	(Revenue-Voted)	67.69
31	62	North Bengal Development	(Revenue-Voted)	67.69
32	65	Tribal Development	(Capital-Voted)	51.38
33	69	Land & Land Reforms and Refugee, Relief & Rehabilitation	(Revenue-Voted)	164.31
			(Capital-Voted)	75.66
34	71	Planning, Statistics and Programme Monitoring	(Capital-Voted)	6.83
35	73	Disaster Management and Civil Defence	(Capital-Voted)	29.32
36	74	Women & Child Development and Social Welfare	(Capital-Voted)	363.39
Total for Grants				8,803.21
II – Appropriation				
1	1	Legislative Assembly Secretariat	(Revenue-Charged)	0.34
2	2	Governor's Secretariat	(Revenue-Charged)	3.88
3	6	Animal Resources Development	(Revenue-Charged)	0.04
			(Capital-Charged)	0.04
4	7	Backward Classes Welfare	(Revenue-Charged)	0.02
5	8	Co-operation	(Revenue-Charged)	2.19
			(Capital-Charged)	1.52
6	11	Micro, Small and Medium Enterprises and Textiles	(Revenue-Charged)	0.69
			(Capital-Charged)	1.72
7	18	Finance	(Revenue-Charged)	159.44
			(Capital-Charged)	24,430.92
8	19	Fire and Emergency Services	(Revenue-Charged)	0.02
			(Capital-Charged)	0.44
9	21	Food and Supplies	(Capital-Charged)	1.20
10	22	Food Processing Industries and Horticulture	(Capital-Charged)	0.35
11	23	Forest	(Revenue-Charged)	0.18

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Sl. No.	Grant No.	Name of grant/ appropriation	Savings
12	24	Health and Family Welfare	(Revenue-Charged) 0.03
13	25	Public Works	(Revenue-Charged) 1.90
			(Capital-Charged) 0.01
14	28	Housing	(Revenue-Charged) 0.23
			(Capital-Charged) 1.28
15	32	Irrigation and Waterways	(Revenue-Charged) 103.69
			(Capital-Charged) 0.79
16	34	Judicial	(Revenue-Charged) 8.82
17	40	Panchayat and Rural Development	(Revenue-Charged) 15.45
			(Capital-Charged) 1.75
18	43	Power & Non-Conventional Energy Sources	(Revenue-Charged) 7.45
			(Capital-Charged) 52.83
19	45	Public Health Engineering	(Revenue-Charged) 0.11
			(Capital-Charged) 0.79
20	68	Home and Hill Affairs	(Revenue-Charged) 2.51
			(Capital-Charged) 1.25
21	69	Land & Land Reforms and Refugee Relief & Rehabilitation	(Revenue-Charged) 0.04
			(Capital-Charged) 2.69
22	72	Urban Development and Municipal Affairs	(Revenue-Charged) 12.10
23	75	Large Industries and Enterprises	(Capital-Charged) 1.00
Total for Appropriations			24,817.71
Grand Total			33,620.92

Source: Appropriation Accounts of Government of West Bengal (2017-18)

APPENDIX 2.11*(Refer Paragraph 2.5.3; Page 48)***Statement showing cases which satisfied the criteria laid down for treatment of New Service/ New Instrument of Service but were not treated as such****(₹ in crore)**

Sl. No.	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	07	2225-80-800-SP-043-The West Bengal Rajbanshi Development & Cultural Board	Backward Classes Welfare	10.00
		2225-80-800-SP-045-The West Bengal Kurmi Development and Cultural Board		10.00
2	08	2401-00-789-SP-088-Additional Central Assistance Scheme under RashtriyaKrishiVikashYojana (Central Share)	Co-operation	1.63
		2401-00-789-SP-089-Additional Central Assistance Scheme under RashtriyaKrishiVikashYojana (State Share)		1.09
		2401-00-796-SP-074-Additional Central Assistance Scheme under RashtriyaKrishiVikashYojana (Central Share)		1.35
		2401-00-796-SP-075-Additional Central Assistance Scheme under RashtriyaKrishiVikashYojana (State Share)		0.90
3	18	6885-01-190-NP-007-Loans to West Bengal State Beverage Corporation Ltd (BEVCO)	Finance	3.00
4	24	2235-02-103-SP-067-Pradhan MantriMatruVandanaYojana (PMMVY) (State Share)	Health and Family Welfare	62.55
5	25	4858-60-001-SP-001-Restructuring and merger of Westinghouse Saxby Farmer Limited & Britannia Engineering Limited	Public Works	10.00
6	32	4711-01-103-SP-574-Scheme under Alo Shree Programme	Irrigation and Waterways	1.91
7	35	2235-02-200-NP-003-Special Welfare Scheme for the Unemployed Persons including Yuvashree	Labour	24.75
8	43	4801-01-789-SP-001-Equity participation of State Government of Implementation of Turga Pump Storage Projects (1000 MW) (State Share)	Power and Non-Conventional Energy Sources	13.18
		4801-01-796-SP-001- Equity participation of State Government of Implementation of Turga Pump Storage Projects (1000 MW) (State Share)		2.63
9	45	2215-01-102-SP-019-ADB Assisted West Bengal piped water supply Project (State Share)	Public Health Engineering	22.00
		2215-01-789-SP-030-ADB Assisted West Bengal piped water supply Project (State Share)		6.00
		2215-01-796-SP-031-ADB Assisted West Bengal piped water supply Project (State Share)		72.00
10	73	4070-00-800-SP-017-Purchase of Vehicle/ambulance for different units of Civil Defence, Home Guard & NVF	Disaster Management and Civil Defence	3.30
11	75	2853-02-102-SP-020-Exploration of Minerals and Skill Development (WBMDTCL)	Large Industries and Enterprises	1.27
		4857-01-190-SP-003-Convension of Loan into Equity for West Bengal Pharmaceutical and Development Corp. Ltd.		7.17
Total				254.73

Source: Records of the O/o the Principal Accountant General (A&E), West Bengal

APPENDIX 3.1
(Refer Paragraph 3.1.3;
Page 52)

Balance lying under Inoperative Schemes under Head of Account "8443-00-106- Personal Deposits" not surrendered

(₹ in crore)

Sl. No.	Name of Treasury	Name of Administrator	Name of Scheme	Scheme ID	Amount (₹ in lakh)
1	Tamluk	District Magistrate, PurbaMedinipur	Hon. to Asstt. Exp. Observers	12770	0.80
			Constn. of B type Quarters	12765	7.43
			Auto Manual Traffic Signal	12759	17.71
			Dist. Level SC awareness Prog.	12721	0.51
			Foundation training of Pradhan	12732	1.77
			Insurance claim WB-30b/4000	12734	7.00
			WB State Council & Scheme	12736	0.50
			World Environment Day	12741	0.16
			WB Board of Madrasah Edn.	12749	0.54
			Diff. Project under DRMP-ii	12761	0.44
			Fire extinguisher	12764	0.45
			Hon. to Asstt. Exp. Observers	12770	0.80
			Dist. Minority Bhavan	12783	6.00
			Constn. Of Common Room for Madrasah	NA	10.50
		Disaster Risk Manag. Prog.	13178	2.00	
		LA Collector, PurbaMedinipur	South-Eastern Railway	13059	47.41
			Agricultural Marketing	13062	9.38
			Health and Family Welfare Deptt.	13063	8.00
			Fisheries	13064	35.39
			PWD National Highway	13068	43.63
Compensation to land losers	13066		7.67		
2	Haldia	LA Collector, Haldia	Contai Municipality	13060	0.51
			Railway Fund	14943	85.43
			HPL Fund	14945	1.02
			Link Road Fund	14949	1.69
			T&C Fund	14947	14.00
			CPT Fund	14946	41.67
			3	Krishnanagar-I	District Magistrate, Nadia
Lok Deep	9394	19.18			
Mid-day-Meal	9404	7.84			
10 th Finance Fund	9405	25.00			
RWP Establishment	9447	1.06			

Sl. No.	Name of Treasury	Name of Administrator	Name of Scheme	Scheme ID	Amount (₹ in lakh)
			11 th Finance Commission	9504	1.00
			Chash-o-Basobas	9531	14.47
			Infrastructure Development of Kirtinagar	9539	74.11
			Computerisation of MV Section	9545	0.85
4	Medinipur	District Magistrate & Collector	Mid-day-meal	10148	25.04
			Circuit House	10203	0.10
5	Malda-II	LA Collector, Malda	Directorate of Forest Division	7473	92.00
		District Magistrate, Malda	RIDF-XIII	7503	2.06
6	Cooch Behar-I	District Magistrate, Cooch Behar	Construction of Relief Godown and Stores	18294	0.16
			Panchayat Election	18305	0.42
			Development of DP Colonies	18345	0.34
			Health System Dev. Project	18372	0.08
			Minor Works Grants	18374	10.68
			Prasad Utsav 2005	18463	0.58
			MSK	18464	5.80
			Preparation of the 11 th Five Year Plan	18467	0.07
			Infrastructure Development Schemes	18474	0.84
			Human Development Programme	18486	0.35
			Training of TDTCS	18506	0.47
			Training of Pradhans and UPA	18517	8.86
			Sagardighi Component of Cooch Behar	18522	0.92
			Compensation to the investors who invested in Sarada group of Companies	18527	3.40
			Combating Avian Influenza	18529	128.78
			Bio-technology Scheme	18535	0.25
			Awareness Campaign	18536	5.35
			Global Positioning System	18545	2.76
			Fund for Non-KMA ULBS	18547	0.04
			Tea Garden survey	18548	0.20
			Workshop-Micro nutrient	18560	0.34
			Const. of Girls' Hostel(CBR)Minority	18563	0.37
			Control and Containment of AI	18566	0.31
			Chash-o-BasobaserBhumidanPrakalpa	18468	178.98
			Training of Pradhans and UPA	18517	8.86
			Awareness Campaign	18536	5.35

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Sl. No.	Name of Treasury	Name of Administrator	Name of Scheme	Scheme ID	Amount (₹ in lakh)	
		LA Collector, Cooch Behar	Acquisition of Land for Construction	18481	0.34	
		SDO, Sadar, Cooch Behar Supdt., Cooch Behar District Correctional Home	Rent Control	18311	0.02	
			Other Grants	18290	0.39	
			Jail Misc.	18310	1.75	
7	Baruipur	District Magistrate, South 24 Parganas	Contingent exp.-Development Monitoring	879	2.00	
			Computer/Misc in the Office of Training/Awareness/RTC	899	0.28	
				1035	0.36	
			Recurring compensation	1093	1.00	
		LA Collector, South 24 Parganas	NTP (Contingency)	893	3.05	
			Construction of Teaching Ground at Panihati	902	14.58	
			Police Housing	906	113.97	
			Fire Station	943	94.94	
			East Calcutta Girls College	946	12.01	
			Miscellaneous	999	959.41	
		Recurring compensation	1093	2.45		
8	Howrah-II	District Magistrate, Howrah	CLIC	788	8.63	
			Health Check Programme	802	0.50	
			ST Persons old age pension	854	2.74	
			Receipt and payment under Rent control	856	0.97	
			SC awareness, promotion & innov of DLC	858	1.00	
			4216-CO on Housing / Govt. Residential	657	10.00	
			Contingency of TE, Rent, Rates, Taxes, OE	670	20.36	
			DMBMS	766	35.37	
			Livestock CEN	767	34.18	
			MPLAD	768	0.88	
			Land Acquisition (GEN.) Deptt.	Land & Land Reforms Improve Of	718	4.35
			LA (HIT)	LA Work of National Highway	673	57.55
				Kona Truck Terminal	752	28.46
		Foreshore Road		757	9.16	
		Fish Market		833	11.45	
		Thika		839	69.95	
			Garment plaza at Old Mongla Hat	846	19.05	
Total					2,601.66	

Source: Annual Review on working of Treasuries 2017-18

APPENDIX 3.2

(Refer Paragraph 3.5;
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Performance of Autonomous Bodies (Submission of Accounts, issue and laying of SARs U/S 19)

Sl. No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2023-24	2017-18	2015-16	2015-16	17.07.2018	2013-14	Last reminder for laying of SAR for the year 2014-15 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
2	West Bengal Commission for Women	2021-22	2017-18	2016-17	2016-17	12.03.2019	2013-14	Last reminder for laying of SAR for the year 2014-15 issued on 13.07.2018.
3	West Bengal Human Rights Commission	Permanent entrustment	2017-18	2014-15	2014-15	26.11.2015	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2014-15 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
4	West Bengal State Legal Services Authority	Permanent entrustment	2017-18	2015-16	2015-16	08.02.2018	2012-13	Last reminder for laying of SARs for the years 2013-14 to 2015-16 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
5	West Bengal Heritage Commission	2020-21	2017-18	2015-16	2015-16	13.04.2017	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2015-16 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.

Sl. No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
6	West Bengal Commission for Backward Classes	2022-23	2017-18	2017-18	2016-17	15.01.2018	2016-17	Draft SAR for 2017-18 sent to HQ for approval.
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2017-18	2016-17	2016-17	27.12.2018	2015-16	Latest reminder for submission of arrear accounts issued on 18.12.2018.
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2017-18	2016-17	2013-14	23.04.2015	2013-14	DSAR for 2014-15 to 2016-17 are under progress.
9	District Legal Services Authority, Bardhaman	Permanent entrustment	2017-18	2007-08	2007-08	09.09.2009	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2017-18	2014-15	2014-15	07.09.2015	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
11	District Legal Services Authority, Howrah	Permanent entrustment	2017-18	2008-09	2008-09	07.10.2011	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
12	District Legal Services Authority, Cooch Behar	Permanent entrustment	2017-18	2013-14	2013-14	12.10.2015	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.

Sl. No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
13	District Legal Services Authority, Bankura	Permanent entrustment	2017-18	2014-15	2014-15	30.05.2017	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2017-18	2017-18	2015-16	31.01.2017	Not laid since 1998-99	DSARs for 2016-17 and 2017-18 are under progress. Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 13.07.2018.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2017-18	2013-14	2013-14	19.08.2015	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2017-18	2013-14	2013-14	30.03.2015	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2017-18	2011-12	2011-12	26.08.2014	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.

SL No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
18	District Legal Services Authority, Malda	Permanent entrustment	2017-18	2012-13	2012-13	21.05.2014	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
19	District Legal Services Authority, Purulia	Permanent entrustment	2017-18	2015-16	2015-16	14.06.2018	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
20	District Legal Services Authority, Nadia	Permanent entrustment	2017-18	2015-16	-	-	-	DSARs for 1998-99 to 2015-16 are under progress. Latest reminder for submission of arrear accounts issued on 18.12.2018.
21	DLSAs, rest of six districts **	Permanent entrustment	2017-18	Not yet submitted	NA	NA	NA	Reminder issued on 18.12.2018. DSAR for 2015-16 is under progress.
22	West Bengal Minorities Development & Finance Corporation	2019-20	2017-18	2015-16	2014-15	30.01.2018	2012-13	Last reminder for laying of SARs for the year 2013-14 and 2014-15 issued on 01.11.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
23	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2021-22	2017-18	2017-18 (up to 14.11.2017)	2016-17	07.09.2018	2015-16	DSAR for 2017-18 is under progress. Last reminder for laying of SARs for the year 2016-17 issued on 01.11.2018.

**1. DLSA 24 Parganas (N) 2. DLSA 24 Parganas (S) 3. DLSA Murshidabad 4. DLSA PaschimMedinipuri 5. DLSA Darjeeling and 6. DLSA Kolkata

Sl. No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
24	West Bengal Backward Classes Development & Finance Corporation	2019-20	2017-18	2016-17	2016-17	26.02.2018	2013-14	Last reminder for laying of SARs for the years 2014-15 to 2016-17 issued on 01.11.2018. Latest reminder for submission of arrear accounts issued on 19.12.2018.
25	West Bengal Housing Board	2021-22	2017-18	2015-16	2015-16	04.07.2017	2014-15	Last reminder for laying of SAR for the year 2015-16 issued on 13.07.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
26	Kolkata Metropolitan Development Authority	2021-22	2017-18	2015-16	2015-16	05.01.2018	2013-14	Last reminder for laying of SARs for the years 2014-15 and 2015-16 issued on 13.07.2018.
27	West Bengal State Warehousing Corporation	Permanent entrustment	2017-18	2015-16	2014-15	25.07.2018	2013-14	Last reminder for laying of SAR for the year 2014-15 issued on 01.11.2018. Latest reminder for submission of arrear accounts issued on 18.12.2018.
28	Hooghly River Bridge Commissioner	2021-22	2017-18	2017-18	2016-17	18.05.2018	2011-12	Draft SAR for 2017-18 was sent to HRBC on 27.03.2019 for comments.
29	Commissioners for Rabindra Setu	2023-24	2017-18	2016-17	2016-17	18.07.2018	2008-09	Draft SAR for 2017-18 was sent to CRS on 27.03.2019 for comments.
30	Darjeeling Gorkha Hill Council	2012-13 (up to 01.08.2012)	2012-13 (up to 01.08.2012)	2010-11	1990-91	11.07.2008	-	Approval of draft SARs for the years 1991-92 to 2010-11 is due to be received from Headquarters.

Sl. No	Name of the Body/ Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
31	Gorkhaland Territorial Administration	2021-22 (w.e.f. 02.08.2012)	2017-18	Not submitted since inception (i.e. 2012-13)	-	-	-	Unauthenticated A/cs for the years 2012-13 and 2013-14 were submitted which were returned for authentication. A D.O. letter addressed to the Pr. Secretary to the Government of West Bengal, Home and Hill Affairs Deptt., was issued on 18.01.2019 to expedite the submission of annual accounts of GTA for the years 2012-13 to 2017-18.
32	West Bengal Bio Diversity Board	2018-19	2017-18	2014-15	2014-15	13.02.2017	2011-12	Reminder for submission of annual accounts for the years 2015-16, 2016-17 and 2017-18 has been issued on 05.04.2019.
33	West Bengal University of Animal & Fishery Sciences	2019-20	2017-18	2007-08	2006-07	11.07.2018	1999-2000	Reminder for submission of annual accounts for the period from 2008-09 to 2017-18 has been issued on 05.04.2019.
34	East Kolkata Wetland Management Authority	2019-20	2017-18	2016-17	2016-17	01.11.2018	2014-15	Reminder for submission of annual accounts for the year 2017-18 has been issued on 05.04.2019.
35	West Bengal Veterinary Council	2018-19	2017-18	2016-17	2016-17	07.06.2018	NA	Reminder for submission of annual accounts for the year 2017-18 has been issued on 05.04.2019.
36	Calcutta State Transport Corporation	Permanent entrustment	2017-18	2017-18	-	-	-	-
37	South Bengal State Transport Corporation	Permanent entrustment	2017-18	2017-18	-	-	-	-
38	West Bengal Industrial Infrastructure Development Corporation	Permanent entrustment	2017-18	2017-18	-	-	-	-
39	North Bengal State Transport Corporation	Permanent entrustment	2017-18	2015-16	-	-	-	-

Source: Records of the Autonomous Bodies

APPENDIX 3.3

(Refer Paragraph 3.5;
Page 57)

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

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts due for submission	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2015-16 to 2019-20	2017-18	2016-17	2016-17	March 2019	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
2	Asansol Durgapur Development Authority	2015-16 to 2019-20	2017-18	2011-12	2011-12	February 2014	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
3	Haldia Development Authority	2015-16 to 2019-20	2017-18	2017-18	2016-17	January 2019	Latest correspondence for re-entrustment of audit issued on 11.10.2018.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2017-18	2016-17	2016-17	December 2018	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
5	Digha Sankarpur Development Authority	2015-16 to 2019-20	2017-18	2017-18	2016-17	November 2017	Latest correspondence for re-entrustment of audit issued on 11.10.2018.
6	Jaigaon Development Authority	2013-14 to 2017-18	2017-18	2012-13	2012-13	December 2014	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2010-11	2003-04	2003-04	April 2009	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
8	Bardhaman Development Authority	2017-18 to 2021-22	2017-18	2015-16	2014-15	November 2017	Latest reminder for submission of arrear accounts issued on 18.12.2018.

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Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts due for submission	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
9	Bhangore Rajarhat Area Development Authority (BRADA)	2010-11 to 2014-15	2011-12	2009-10	2009-10	June 2011	BRADA has been merged with HIDCO w.e.f. 01.08.2011.
10	West Bengal Central School Service Commission	2012-13 to 2016-17	2016-17	2013-14	2013-14	October 2018	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
11	West Bengal Regional School Service Commission (South Eastern Region)	2012-13 to 2016-17	2016-17	2016-17	2016-17	January 2019	Latest correspondence for re-entrustment of audit issued on 11.10.2018.
12	West Bengal Regional School Service Commission (Western Region)	2012-13 to 2016-17	2016-17	2016-17	2013-14	November 2018	Audit of annual accounts for 2014-15 to 2016-17 is under process. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
13	West Bengal Regional School Service Commission (Eastern Region)	2012-13 to 2016-17	2016-17	2013-14	2013-14	November 2018	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
14	West Bengal Regional School Service Commission (Northern Region)	2012-13 to 2016-17	2016-17	2016-17	2014-15	February 2019	Audit of annual accounts for 2015-16 and 2016-17 could not be taken up due to non-submission of minutes of Board meeting in which annual accounts were approved. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
15	West Bengal Regional School Service Commission (Southern Region)	2012-13 to 2016-17	2016-17	2014-15	2014-15	January 2019	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts due for submission	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2017-18	2016-17	2015-16	October 2017	Audit of annual accounts for 2016-17 is under process. Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
17	Medinipur-Kharagpur Development Authority	2013-14 to 2017-18	2017-18	2012-13	2012-13	March 2017	Latest reminder for submission of arrear accounts issued on 18.12.2018. Latest correspondence for re-entrustment of audit issued on 11.10.2018.
18	West Bengal State NGRBA Programme Management Group	2012-13 to 2016-17	2016-17	2016-17	2016-17	September 2018	Latest correspondence for re-entrustment of audit issued on 11.10.2018.
19	West Bengal Khadi & Village Industries Board	2017-18	2017-18	2015-16	2015-16	October 2018	SAR for the year 2015-16 was finalised and Management Letter issued on 31.10.2018. Letter for entrustment of audit of accounts for the period from 2018-19 to 2022-23 was issued on 19.03.2019. Reminder for submission of annual accounts for the years 2016-17 and 2017-18 has been issued on 08.04.2019.
20	Compensatory Afforestation Fund Management and Planning Authority	Perpetual	2017-18	2016-17	2016-17	June 2018	Reminder for submission of annual accounts for the year 2017-18 has been issued on 03.04.2019.

Source: Records of the Autonomous bodies

APPENDIX 3.4

(Refer Paragraph 3.6;
Page 57)

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

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss(-)/ profit (+) as per latest A/c received up to June 2018 (₹ in crore)
1.	Home & Hill Affairs	1	Directorate of Cinchona and other Medicinal plants	1888	2013-14	668.39	(-)615.56
2.	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2016-17	0.05	2.34
			(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.	Industry Commerce & 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	2016-17	130.51	(-)162.19
			(2) Krishnanagar Milk Supply Scheme	1977	2016-17	49.90	(-)56.63
			(3) Bardhaman Milk Supply Scheme	1982	2016-17	53.26	(-)60.40
			(4) Greater Kolkata Milk Supply Scheme	1990	2016-17	1,660.53	(-)1,600.12
5	Housing	2	(1) Director of Brick Production, Manual	1970	2010-11	0.40	(-)24.05
			(2) Director of Brick Production, Mechanised	1970	2012-13	21.13	(-)40.90
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11	11.23	11.23
7	Food and Supplies	1	Public Distribution System of Food Grains	1986	2014-15	533.95	827.45
Total		14				3,143.37	(-)1,730.63

Source: Departmental figures Note: Three undertakings namely, (i) Training-cum-Production Centre for Wood Industries, Siliguri, (ii) Integrated Wood Industries Scheme, Durgapur and (iii) Integrated Wood Industries Scheme, Kalyani are closed since 21 November 2006. Undertaking of Darjeeling Ropeway Company Limited is closed since 1 April 2006.

APPENDIX 3.5*(Refer Paragraph 3.7;
Page 58)***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 Arrears	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2014-15 to 2017-18	4
2.	Howrah	2015-16 to 2017-18	3
3.	Kolkata	2017-18	1
4.	Bidhannagar	2014-15 to 2017-18	4
Kolkata Municipal Area (KMA) – Municipality			
5.	Bansberia	2017-18	1
6.	Baranagar	2017-18	1
7.	Barasat	2015-16 to 2017-18	3
8.	Barrackpore	2017-18	1
9.	Baruipur	2015-16 to 2017-18	3
10.	Bhadreswar	2015-16 to 2017-18	3
11.	Bhatpara	2017-18	1
12.	Budge Budge	2017-18	1
13.	Champdany	2015-16 to 2017-18	3
14.	Dum Dum	2016-17 to 2017-18	2
15.	Dankuni	2012-13 to 2017-18	6
16.	Garulia	2016-17 to 2017-18	2
17.	Gayeshpur	2008-09 to 2017-18	10
18.	Halisahar	2017-18	1
19.	Hooghly Chinsurah	2016-17 to 2017-18	2
20.	Kalyani	2012-13 to 2017-18	6
21.	Kamarhati	2017-18	1
22.	Kanchrapara	2016-17 to 2017-18	2
23.	Khardah	2017-18	1
24.	Konnagar	2017-18	1
25.	Madhyamgram	2016-17 to 2017-18	2
26.	Maheshtala	2017-18	1
27.	Naihati	2017-18	1
28.	New Barrackpore	2015-16 to 2017-18	3
29.	North Barrackpore	2017-18	1
30.	North Dum Dum	2013-14 to 2017-18	5
31.	Panihati	2017-18	1
32.	Pujali	2016-17 to 2017-18	2
33.	Rajpur Sonarpur	2011-12 to 2017-18	7
34.	Rishra	2016-17 to 2017-18	2
35.	Serampore	2015-16 to 2017-18	3
36.	South Dum Dum	2015-16 to 2017-18	3
37.	Titagarh	2017-18	1

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Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
38.	Uluberia	2015-16 to 2017-18	3
39.	UttarparaKotrung	2016-17 to 2017-18	2
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
40.	Asansol	2015-16 to 2017-18	3
41.	Durgapur	2016-17 to 2017-18	2
42.	Siliguri	2017-18	1
Non-Kolkata Municipal Area (Non-KMA) – Municipality			
43.	Alipurduar	2017-18	1
44.	Ashokenagar Kalyangarh	2015-16 to 2017-18	3
45.	Baduria	2011-12 to 2017-18	7
46.	Balurghat	2014-15 to 2017-18	4
47.	Bankura	2016-17 to 2017-18	2
48.	Beldanga	2008-09 to 2017-18	10
49.	Berhampur	2015-16 to 2017-18	3
50.	Birnagar	2013-14 to 2017-18	5
51.	Bishnupur	2007-08 to 2017-18	11
52.	Bolpur	2013-14 to 2017-18	5
53.	Bongaon	2015-16 to 2017-18	3
54.	Buniadpur	2014-15 to 2017-18	4
55.	Bardhaman	2017-18	1
56.	Chakdaha	2017-18	1
57.	Chandrakona	2011-12 to 2017-18	7
58.	Contai	2013-14 to 2017-18	5
59.	Cooch Behar	2009-10 to 2017-18	9
60.	Coopers' Camp Notified Area Authority	2011-12 to 2017-18	7
61.	Dainhat	2007-08 to 2017-18	11
62.	Dalkhola	2016-17 to 2017-18	2
63.	Darjeeling	2016-17 to 2017-18	2
64.	Dhulian	2013-14 to 2017-18	5
65.	Dhupguri	2011-12 to 2017-18	7
66.	Diamond Harbour	2014-15 to 2017-18	4
67.	Dinhata	2007-08 to 2017-18	11
68.	Domkal	2015-16 to 2017-18	3
69.	Dubrajpur	2013-14 to 2017-18	5
70.	Egra	2012-13 to 2017-18	6
71.	English Bazaar	2015-16 to 2017-18	3
72.	Gangarampur	2010-11 to 2017-18	8
73.	Ghatal	2017-18	1
74.	Gobardanga	2016-17 to 2017-18	2
75.	Guskara	2014-15 to 2017-18	4
76.	Haldia	2015-16 to 2017-18	3
77.	Haldibari	2014-15 to 2017-18	4
78.	Haringhata	2013-14 to 2017-18	5
79.	Islampur	2017-18	1
80.	Joynagar-Mozilpur	2012-13 to 2017-18	6
81.	Jalpaiguri	2016-17 to 2017-18	2

Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
82.	Jangipur	2017-18	1
83.	Jhalda	2011-12 to 2017-18	7
84.	Jhargram	2016-17 to 2017-18	2
85.	Jiaganj-Azimgunj	2008-09 to 2017-18	10
86.	Kaliyaganj	2016-17 to 2017-18	2
87.	Kalimpong	2015-16 to 2017-18	3
88.	Kalna	2017-18	1
89.	Kandi	2009-10 to 2017-18	9
90.	Katwa	2010-11 to 2017-18	8
91.	Kharagpur	2016-17 to 2017-18	2
92.	Kharar	2009-10 to 2017-18	9
93.	Khirpai	2015-16 to 2017-18	3
94.	Krishnanagar	2016-17 to 2017-18	2
95.	Kurseong	2011-12 to 2017-18	7
96.	Mal	2008-09 to 2017-18	10
97.	Mathabhanga	2015-16 to 2017-18	3
98.	Medinipur	2016-17 to 2017-18	2
99.	Mekhliganj	2008-09 to 2017-18	10
100.	Memari	2017-18	1
101.	Mirik	2007-08 to 2017-18	11
102.	Murshidabad	2009-10 to 2017-18	9
103.	Nabadwip	2017-18	1
104.	Nalhati	2012-13 to 2017-18	6
105.	Old Malda	2008-09 to 2017-18	10
106.	Panskura	2016-17 to 2017-18	2
107.	Purulia	2016-17 to 2017-18	2
108.	Raiganj	2016-17 to 2017-18	2
109.	Ramjibanpur	2013-14 to 2017-18	5
110.	Rampurhat	2017-18	1
111.	Ranaghat	2010-11 to 2017-18	8
112.	Raghunathpur	2007-08 to 2017-18	11
113.	Sainthia	2012-13 to 2017-18	6
114.	Santipur	2017-18	1
115.	Sonamukhi	2008-09 to 2017-18	10
116.	Taherpur Notified Area Authority	2016-17 to 2017-18	2
117.	Taki	2017-18	1
118.	Tamluk	2016-17 to 2017-18	2
119.	Tarakeswar	2009-10 to 2017-18	9
120.	Tufanganj	2011-12 to 2017-18	7
Total			487
Universities			
1.	Bidhan Chandra KrishiViswavidyalaya	2009-10 to 2017-18	9
2.	Bardhaman University	2017-18	1
3.	Calcutta University	2012-13 to 2017-18	6
4.	Jadavpur University	2015-16 to 2017-18	3
5.	Kalyani University	2016-17 to 2017-18	2

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Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
6.	North Bengal University	2008-09 to 2017-18	10
7.	Rabindra Bharati University	2017-18	1
8.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2017-18	8
9.	Jadavpur PF Accounts	2009-10 to 2017-18	9
10.	IISWBM	2014-15 to 2017-18	4
11.	Presidency University	2017-18	1
12.	West Bengal University of Technology	2007-08 & 2010-11 to 2017-18	9
13.	Sidhu Kanhu Birsa University	2015-16 to 2017-18	3
14.	Diamond Harbour Women's University	2016-17 to 2017-18	2
Total			68
Other Local Bodies			
1	Kolkata Metropolitan Water & Sanitation Authority	2013-14 to 2017-18	5
2	Kolkata Improvement Trust	2013-14 to 2017-18	5
3	Change Management Unit	2010-11 to 2017-18	8
4	Howrah Improvement Trust	2006-07 to 2017-18	12
5	Kolkata Environment Improvement Project	2015-16 to 2017-18	3
6	Nabadiganta Industrial Township	2010-11 to 2017-18	8
Total			41

Source: Records of the Institutions

APPENDIX 3.6*(Refer Paragraph 3.9;
Page 60)***Status of Adjustment of AC Bills**

DDO name	Year	Number of AC bills	Drawn	Amount (₹ in crore)	Delay after permissible period of 60 days
Panchayat and Rural Development (P&RD) Department					
Commissioner, West Bengal State Election Commission	2012-13	1	On 28 December 2012	2.00	73 to 1981 days
	2015-16	1	On 31 March 2016	0.55	
	2017-18	1	On 19 March 2018	180.00	
District Magistrate, Jalpaiguri	2007-08 to 2015-16	15	Between 26 March 2008 and 29 March 2016	1.82	790 to 3719 days
District Magistrate, Purba Bardhaman	2004-05 to 2017-18	18	Between 30 March 2005 and 31 March 2018	5.28	62 to 4689 days
District Magistrate, Malda	2017-18	1	On 31 March 2018	8.30	62 days
District Magistrate, North 24 Parganas	2005-06 to 2017-18	7	Between 31 March 2006 and 31 March 2018	13.22	62 to 4323 days
District Magistrate, Nadia	2011-12 to 2017-18	6	Between 2 June 2011 and 31 March 2018	11.57	62 to 2556 days
District Magistrate, Murshidabad	2007-08	2	Between 28 and 31 March 2008	0.11	3710 to 3713 days
District Magistrate, Paschim Medinipur	2009-10 to 2017-18	8	Between 31 March 2010 and 30 March 2018	6.10	63 to 2862 days
District Magistrate, Purulia	2013-14 to 2015-16	7	Between 14 March 2013 and 31 March 2018	10.71	478 to 1724 days
Principal Secretary, P&RD Department.	2016-17	4	Between 8 and 30 March 2017	11.12	423 to 443 days
Total		71		250.78	
Disaster Management and Civil Defence (DM&CD) Department					
Principal Secretary, DM&CD Department	2014-15 to 2017-18	8	Between 26 March 2015 and 19 January 2018	24.02	180 to 1155 days
Joint Director of Agriculture (Accounts)	2013-14 to 2017-18	14	Between 4 July 2013 and 16 January 2018	1,809.70	180 to 1825 days
District Magistrate, North 24 Parganas	2004-05 to 2009-10	11	Between 28 September 2004 and 31 March 2010	0.63	2980 to 5015 days
District Magistrate, Murshidabad	2007-08 to 2016-17	25	Between 30 July 2007 and 29 March 2017	3.53	425 to 3950 days
District Magistrate, Malda	2005-06 to 2009-10	3	Between 13 February 2006 and 20 November 2009	0.02	3130 to 4500 days
District Magistrate, Purulia	2009-10 to 2016-17	26	Between 2 June 2009 to 24 March 2017	6.70	425 to 3220 days
District Magistrate, Nadia	2006-07 to 2017-18	10	Between 27 September 2006 to 29 November 2017	0.26	180 to 4255 days
District Magistrate, Jalpaiguri	2006-07 to 2017-18	15	Between 5 June 2006 to 10 April 2017	2.67	410 to 4285 days
District Magistrate, Paschim Medinipur	2010-11 to 2015-16	11	Between 28 March 2011 to 31 March 2016	3.24	790 to 2615 days
Total		123		1,850.77	

Source: Compiled from various Departmental records