
Appendix 1.1

(Refer Paragraph 1.4, Page 4)

Statement showing structure of Government Accounts and list of Indices/ratio and basis for their calculation**A. Government Accounts****I. Structure**

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II Contingency Fund

This Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 20 crore.

Part III Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts present the details of expenditure by the State Government vis-a-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

B List of Indices/ratios and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u>
Rate of Growth (ROG)	[(Current year amount/Previous year Amount)-1] * 100
Trend/Average	Trend of growth over a period of 5 years [(LOGEST Amount of 2001-2002 : Amount of 2005-2006)-1] * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] * 100
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advances	Interest Received [(Opening balance + 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 Receipt <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendix 1.2

(Refer Paragraph 1.7.1, Page 14)

Statement showing Utilisation Certificates for grants outstanding from departments

Sl. No.	Department	Up to 2002-2003		2003-2004		2004-2005 (up to 31-12-2004)		Total	
		No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
		(R u p e e s i n l a k h)							
1	Agriculture	219	5050.86	146	4019.13	154	3982.36	519	13052.35
2	Animal Resources Development	11	112.37	10	125.99	12	3.87	33	242.23
3	Commerce and Industries	36	2267.55	44	6151.39	15	3590.68	95	12009.62
4	Consumer Affairs	-	-	1	0.06	-	-	1	0.06
5	Co-operation	40	1214.37	53	1085.32	8	157.89	101	2457.58
6	Cottage and Small Scale Industries	72	1449.45	102	2224.42	85	1976.89	259	5650.76
7	Development and Planning	83	4676.91	47	2212.23	42	1653.37	172	8542.51
8	Education	5187	125498.69	6861	215240.73	3509	110489.04	15557	451228.46
9	Environment	2	603.30	4	124.50	3	130.50	9	858.30
10	Excise	-	-	-	-	1	0.10	1	0.10
11	Finance	11	261.56	6	495.54	5	2354.75	22	3111.85
12	Fisheries	130	1857.39	121	1721.34	21	207.85	272	3786.58
13	Food Processing and Horticulture	7	17.11	6	196.22	1	-	14	213.33
14	Food and Supply	4	6129.48	2	3182.00	2	0.72	8	9312.20
15	Forest	2	3.29	1	36.75	-	-	3	40.04
16	Governor's Secretariat	-	-	-	-	1	5.30	1	5.30
17	Health and Family Welfare	64	340.72	23	64.20	36	40.21	123	445.13
18	Hill Affairs	3	22.73	2	18.12	-	-	5	40.85
19	Home (Parliamentary Affairs)	93	1063.18	135	1590.64	232	5051.71	460	7705.53
20	Industrial Reconstruction	-	-	-	-	1	145.78	1	145.78
21	Information and Cultural Affairs	9	123.99	107	363.31	62	136.52	178	623.82
22	Irrigation and Waterways	-	-	-	-	4	39.28	4	39.28
23	Judicial	9	294.94	4	206.77	3	0.48	16	502.19
24	Labour	10	10.15	405	566.74	83	216.50	498	793.39
25	Land Revenue	393	3282.24	55	355.35	3	40.55	451	3678.14
26	Municipal Affairs	1633	44401.13	221	6121.42	166	3042.04	2020	53564.59
27	Power	5	33.58	24	287.68	5	79.00	34	400.26
28	Public Health Engineering	2	71.00	4	39.84	2	11.54	8	122.38
29	Public Undertakings	-	-	1	1530.82	-	-	1	1530.82
30	Public Works	6	365.58	8	256.08	3	170.32	17	791.98
31	Relief	1	0.46	9	7.88	8	24.14	18	32.48
32	Panchayat and Rural Development	1117	5993.43	2683	14876.29	1300	20274.81	5099	41144.53
33	SC&ST Welfare	16	2140.69	335	646.45	141	236.86	492	3024.00
34	Social Welfare	89	4092.97	549	1922.04	554	4316.58	1192	10331.59
35	Sports and Youth Services	362	877.92	566	1164.83	406	675.72	1334	2718.47
36	Sunderban Affairs	1	50.00	1	7.20	-	-	2	57.20
37	Tourism	3	85.00	8	131.47	6	120.00	17	336.47
38	Transport	33	7470.18	16	5224.75	5	1290.48	54	13985.41
39	Urban Development	25	103.45	4	1699.37	6	561.99	35	2364.81
40	Water Investigation and Development	4	377.22	9	653.65	6	742.34	19	1773.20
	Total	9682	220342.89	12573	274550.52	6891	161770.16	29145	656663.57

Appendix 1.3

(Refer paragraph 1.7.1, Page 14)

Statement showing Audit Reports not laid before the Legislature

Sl No	Organisation	Department responsible for laying the Report	Year(s) of Accounts for which Audit Report has been issued but not laid	Month of issue of Audit Report(s)
1	Commissioners for Rabindra Setu	Public Works	2002-2003 2003-2004	June 2004 August 2005
2	Hooghly River Bridge Commissioners	Transport	2001-2002 2002-2003	June 2004 September 2005
3	Kolkata Metropolitan Development Authority	Urban Development	2000-2001 2001-2002 2002-2003	July 2004 September 2004 October 2005
4	West Bengal Human Rights Commission	Home (Special Cell)	2001-2002	June 2003
5	West Bengal Commission for Women	Women & Child Development & Social Welfare	2002-2003 2003-2004 2004-2005	December 2004 August 2005 April 2006
6	State Legal Services Authority	Judicial	1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004	October 2001 April 2002 November 2002 March 2003 December 2004 October 2005
7	West Bengal University of Animal & Fishery Sciences	Animal Resources Development	1995-1996 1996-1997 1997-1998 1998-1999 1999-2000	March 2004 April 2004 June 2004 July 2004 March 2005
8	West Bengal Housing Board	Housing	2004-2005	March 2006

Appendix 1.4

(Refer paragraph 1.7.1, Page 14)

Statement showing status of audit

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.	Commissioners for Rabindra Setu	2004-2009	2005-2006	2004-2005	2004-2005	13.06.2006	2001-2002	Reminder issued in July 2006 for laying of AR. Reminder for submission of accounts issued in July 2006
2.	Hooghly River Bridge Commissioners	2002-2007	2005-2006	2003-2004	2002-2003	19.09.2005	2000-2001	Reminder issued in July 2006 for laying of AR. Reminder for submission of accounts issued in July 2006
3.	Kolkata Metropolitan Development Authority	2002-2007	2005-2006	2002-2003	2002-2003	25.10.2005	2001-2002	Reminder issued in July 2006 for laying of AR. Reminder for submission of accounts issued in July 2006
4.	West Bengal Housing Board	2002-2007	2005-2006	2005-2006	2004-2005	31.03.2006	2003-2004	Reminder issued in July 2006 for laying of AR. Reminder for submission of accounts issued in July 2006
5.	West Bengal Comprehensive Area Development Corporation	2004-2009	2005-2006	2004-2005	2001-2002	16.06.2005	2001-2002	Issue of SARs for 2002-2003 and 2003-2004 held up as per HQrs office instruction.
6.	West Bengal University of Animal & Fishery Sciences	2000-2005	2005-2006	2001-2002	1999-2000	23.03.2005	-	University has been asked to recast the accounts for 2000-2001 and 2001-2002. Reminder for laying AR of previous year issued in June 2006.
7.	Darjeeling Gorkha Hill Council	2003-2008	2005-2006	Nil	Nil	Nil	Nil	Reminder for submission of accounts issued in June 2006.

Audit Report (Civil) for the year ended 31 March 2006

8.	West Bengal Commission for Women	2006-2007	2005-2006	2005-2006	2004-2005	06.04.2006	2001-2002	Reminder for laying of AR of previous year issued in June 2006.
9.	West Bengal Human Rights Commission	Permanent entrustment	2005-2006	2003-2004	2001-2002	25.06.2003	2000-2001	Reminder for laying of AR of previous year issued in June 2006.
10.	State Legal Services Authority, West Bengal	Permanent entrustment	2005-2006	2004-2005	2003-2004	06.10.2005	1997-1998	Audit of accounts for 2004-2005 already taken up. Reminder for laying of AR of previous year issued in June 2006.

Appendix 1.5

(Refer paragraph 1.7.1, Page 14)

Statement showing arrears in preparation of accounts

Name of the bodies	Number of years	Accounts in arrear	Number of accounts in arrears
Municipal Corporations/ Municipalities	1-11	1995-1996 to 2005-2006	84
Universities and other Educational Institution	1-9	1997-1998 to 2005-2006	9
District Primary School Councils	1	2005-2006	1
Zilla Parishads	1	2005-2006	13

Appendix 1.6

(Refer paragraph 1.7.1, Page 15)

Statement showing unutilised Government Grant as on 31 March 2006

Sl. No.	Name of the Institution	Year of Accounts audited	Unutilised grants (Rs in Lakh)
DISTRICT PRIMARY SCHOOL COUNCIL			
1	Dakshin Dinajpur	2002-2005	16.03
Total			16.03
ZILLA PARISHAD			
2	Burdwan	2004-2005	1648.52
3	Howrah	2004-2005	1101.90
4	Dakshin Dinajpur	2004-2005	1387.84
5	Bankura	2004-2005	1951.53
6	Medinipur (West)	2004-2005	3333.40
7	Birbhum	2004-2005	2135.01
8	Coochbehar	2004-2005	1043.68
9	Malda	2004-2005	518.90
10	Purulia	2004-2005	2512.39
11	Uttar Dinajpur	2004-2005	1316.81
12	Siliguri Mahakuma Parishad	2004-2005	948.75
13	Nadia	2004-2005	2903.45
14	Jalpaiguri	2004-2005	4076.86
Total			24879.04
MUNICIPAL CORPORATION/MUNICIPALITY			
15	Guskara	2003-2005	178.70
16	Balurghat	2003-2005	324.18
17	Kalna	2003-2005	250.29
18	Bhatpara	2002-2004	398.43
19	Haldibari	2002-2005	35.35
20	Alipurduar	2002-2005	88.22
21	Berhampore	2003-2005	481.92
22	Kalimpong	2004-2005	78.75
23	Cooch behar	2002-2004	229.23
24	Cooper's Camp Notified Area Authority	2003-2005	41.16
25	Chandannagar Municipal Corporation	2004-2005	59.98
26	Durgapur	2004-2005	526.59
27	Kaliaganj	2002-2005	57.16
28	Dubrajpur	2003-2005	138.29
29	Khardah	2002-2005	316.43
30	Halisahar	2004-2005	44.32
31	Habra	2003-2005	250.20
32	Dhupguri	2001-2005	103.08
33	Basirhat	2002-2005	331.24
34	South Dum Dum	2002-2004	487.40
35	Maheshtala	2002-2005	678.44
36	Panihati	2002-2005	48.80
37	Bankura	2002-2005	175.14
38	Bongaon	2002-2005	246.54
39	Jhalda	2002-2005	38.16
40	Murshidabad	2002-2005	127.89
41	Champdani	2002-2005	296.50

S142. No.43	Name of the Institution	Year of Accounts audited	Unutilised grants (Rupees in Lakh)
42	Sonamukhi	2002-2005	106.17
43	Titagarh	2003-2005	302.85
44	Gangarampur	2002-2005	153.83
45	Ranaghat	2002-2005	141.57
46	Diamond Harbour	2003-2005	120.25
47	Joynagar Majilpur	2003-2005	126.51
48	Dainhat	2002-2005	84.80
49	Kandi	2003-2005	29.08
50	Mirik	2003-2005	60.60
51	Mekliganj	2003-2005	50.67
52	Panskura	2003-2005	126.49
53	English Bazar	2002-2005	133.82
54	Hooghly-Chinsurah	2004-2005	112.51
55	Ashokenagar-Kalyangarh	2003-2005	88.93
56	Siliguri MC	2004-2005	507.75
57	Ramjibanpur	2002-2005	83.94
58	Madhyamgram	2003-2005	284.07
Total			8546.23
Grand Total			33441.30

Appendix 1.7

(Refer Paragraph 1.7.2, Page 15)

Statement showing year-wise and department-wise analysis of cases of misappropriation, losses, etc. awaiting final action at the end of March 2006

Sl. No.	Name of the Department	Reported up to 31 March 2004		Reported in 2004-2005		Reported in 2005-2006		Total	
		Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)
1	Agriculture	57	1677932	-	-	-	-	57	1677932
2	Animal Resources Development	23	1823524	-	-	-	-	23	1823524
3	Commerce and Industries	2	331311	-	-	-	-	2	331311
4	Cottage and Small Scale Industries	2	1180314	-	-	-	-	2	1180314
5	Finance	10	1386489	-	-	-	-	10	1386489
6	Fisheries	1	912384	-	-	-	-	1	912384
7	Food and Supplies	3	50157	-	-	-	-	3	50157
8	Forests	6	1217613	-	-	-	-	6	1217613
9	Health and Family Welfare	79	7149906	-	-	-	-	79	7149906
10	Higher Education	1	31800	-	-	-	-	1	31800
11	Home (Civil Defence)	1	190892	-	-	-	-	1	190892
12	Home (Police)	11	634910	-	-	-	-	11	634910
13	Home (Political)	1	121372	-	-	-	-	1	121372
14	Housing	1	177875	-	-	-	-	1	177875
15	Irrigation and Waterways	20	9881355	-	-	-	-	20	9881355
16	Judicial	4	586759	-	-	-	-	4	586759
17	Labour	11	168190	-	-	-	-	11	168190
18	Land and Land Reforms	352	4393506	2	28301	1	238378	355	4660185
19	Mass Education Extension	2	80504	-	-	-	-	2	80504
20	Municipal Affairs	1	187000	-	-	-	-	1	187000
21	Public Health Engineering	2	2932711	-	-	-	-	2	2932711
22	Public Works	5	174437	-	-	-	-	5	174437
23	Public Works (Roads)	5	2254372	-	-	-	-	5	2254372
24	Refugee, Relief and Rehabilitation	1	232084	-	-	-	-	1	232084
25	Relief	4	2082971	-	-	-	-	4	2082971
26	Rural Development	36	5236162	-	-	-	-	36	5236162
27	School Education	6	5557247	1	130294	-	-	7	5687541
28	Social Welfare	3	2227976	-	-	-	-	3	2227976
29	Sports and Youth Services	1	323731	-	-	-	-	1	323731
30	Technical Education and Training	10	1816768	-	-	-	-	10	1816768
31	Urban Development	2	149920	-	-	-	-	2	149920
32	Water Investigation and Development	23	142450	-	-	-	-	23	142450
Total:		686	55314622	3	158595	1	238378	690	55711595
Total amount (Rupees in lakh)			553.14		1.59		2.38		557.11

Appendix 1.8

(Refer paragraph 1.8, Page 15)

Statement showing summarised financial position of the State Government as on 31 March 2006

Amount as on 31 March 2005	Liabilities	Amount as on 31 March 2006	Amount as on 31 March 2005	Assets	Amount as on 31 March 2006
(	R u p e e s	i n	(	c r o r e)
70807.81	Internal debt including Ways and Means Advance (Market Loans, Loans from LIC and others)	83995.39	15875.61	Gross Capital outlay	17528.33
	18308.43 Market loans bearing interest	19979.75		5906.00 Investments in shares of Companies, Corporations	6643.61
	423.08 Market loans not bearing interest	19.87		9969.61 Other Capital outlay	10884.72
	37.97 Loans from Life Insurance Corporation of India	33.46	16235.57	Loans and Advances	16792.83
	10229.97 Loans from other Institutions	11428.45		660.89 Loans for Social Services	687.81
	- Ways and Means Advances including Overdraft	-		12063.17 Loans for Energy	12504.36
	41808.36 Spl. Securities issued to NSS Fund of Central Government	52533.86		3275.29 Loans for Economic Services excluding Energy	3406.14
19752.79	Loans and Advances from the Central Government	15441.80	29.16	235.64 Loans to Government Servants	193.94
	292.97 Pre 1984-85 Loans	216.61	291.53	0.58 Miscellaneous purposes	0.58
	7663.55 Non-Plan Loans	3429.05		Advances	29.24
	11731.08 Loans for State Plan Schemes	11731.84	2835.94	Remittance Balance	296.81
	59.96 Loans for Centrally sponsored Plan Schemes	59.46		Suspense and Miscellaneous	(-) 1205.13
	5.23 Loans for Central Plan Schemes	4.84	0.60	Investment in earmarked Funds	1107.79
15.99	Contingency Fund	18.05	1167.99	Cash	3656.20
				0.35 Cash in treasuries and local remittances	0.33
4781.20	Small Savings, Provident Funds, etc.	5068.91		13.63 Departmental cash balance including permanent advance	14.76
8141.42	Deposits	6899.90		(-) 231.44 Deposit with Reserve Bank of India	(-) 12.32
851.63	Reserve Funds	2087.43		1385.45 Cash Balance	3653.43
				Investment Account	
			67914.44	Deficit on Government Account	75305.41
				59686.51 Accumulated deficit up to 31 March 2005	67914.44
				8227.93 Add: Deficit of Current year	7390.97
				Nil Less : Net Miscellaneous receipt	
104350.84		113511.48	104350.84		113511.48

Appendix 1.9

(Refer paragraph 1.8, Page 15)

Statement showing abstract of receipts and disbursements for the year 2005-2006

2004-2005	Receipt		2005-2006	2004-2005	Disbursements			2005-2006
(R u p e e s i n c r o r e)								
						Non-Plan	Plan	Total
19918.19	I	Section A : Revenue						
		Revenue Receipts	23725.89	28146.12	Revenue Expenditure	26824.78	4292.08	31116.86
				15710.28	<u>General Services</u>	16302.62	45.10	16347.72
9924.46		- Tax revenue	10388.38	8626.98	<u>Social Services</u>	7619.94	2180.10	9800.04
				4977.47	- Education, Sports, Arts and Culture	4846.73	707.88	5554.61
1345.66		- Non-tax revenue	1018.81	1352.34	- Health and Family Welfare	1186.27	318.30	1504.57
					- Water Supply, Sanitation, Housing and Urban Development	735.52	473.41	1208.93
6384.89		- State's share of Union taxes and duties	6668.33	1006.46	- Information and Broadcasting	38.25	9.93	48.18
				34.82	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	99.00	179.43	278.43
466.21		- Non-Plan grants	3042.84	252.17	- Labour and Labour Welfare	54.33	0.70	55.03
				53.19	- Social Welfare and Nutrition	624.88	444.90	1069.78
1239.82		- Grants for State Plan Scheme	1462.07	867.92	- Others	34.96	45.55	80.51
				82.61	<u>Economic Services</u>	2574.08	2060.90	4634.98
557.15		- Grants for Central and Centrally sponsored Plan Schemes	1145.46	3556.66	- Agriculture and Allied Activities	632.01	152.05	784.06
				748.24	- Rural Development	506.19	719.93	1226.12
				854.40	- Special Areas Programmes	153.12	248.90	402.02
				341.22	- Irrigation and Flood Control	513.00	24.69	537.69
				477.74	- Energy	-	424.81	424.81
				76.77	- Industry and Minerals	97.16	369.04	466.20
				182.14	- Transport	592.52	101.01	693.53
				796.98	- Science, Technology and Environment	0.25	5.78	6.03
				2.77	- General Economic Services	79.83	14.69	94.52
				76.40	- Grants-in-aid and Contributions	328.14	5.98	334.12
				252.20				
8227.93	II	Revenue deficit carried over to Section B	7390.97		Total	26824.78	4292.08	31116.86
28146.12			31116.86	28146.12				

Differences of 0.01 due to rounding

2004-2005	Receipt		2005-2006	2004-2005	Disbursements				2005-2006
	(R u p e e s				i n				
					c r				
					o r				
					e)				
						Non-Plan	Plan	Total	
425.76	Section B III Opening Cash Balance including Permanent Advances and Cash Balance Investment		1168.59	-	III Opening Overdraft from RBI				-
Nil	IV Miscellaneous Capital receipts		Nil	1834.52	IV Capital Outlay	291.00	1361.72	1652.72	1652.72
				24.45	<u>General Services</u>	5.63	22.22	27.85	
				149.71	<u>Social Services</u>	2.15	313.79	315.94	
					- Education, Sports, Arts				
				6.42	And Culture	2.50	6.11	8.61	
				63.60	- Health and Family Welfare	0.09	79.45	79.54	
					- Water Supply, Sanitation, Housing and Urban				
				55.21	Development	(-)0.55	196.93	196.38	
				0.74	- Information and Broadcasting	-	2.91	2.91	
					- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
				7.69	- Labour and Labour Welfare	-	-	-	
					- Social Welfare and Nutrition	-	-	-	
				14.43	- Social Security and Welfare	0.11	13.02	13.13	
				1.62	- Other Social Services	-	2.52	2.52	
				1660.36	<u>Economic Services</u>	283.21	1025.72	1308.93	
					- Agriculture and Allied				
				17.63	Activities	(-) 2.27	44.21	41.94	
				-	Rural	-	0.03	0.03	
				49.42	Development				
					- Special Areas Programmes	0.25	57.44	57.69	
				163.63	- Irrigation and Flood Control	0.25	195.50	195.75	
				331.84	- Energy	284.93	351.75	636.68	
				861.70	- Industry and Minerals	-	46.06	46.06	
				235.75	- Transport	-	318.84	318.84	
					- Science, Technology and Environment	-	-	-	
				0.36	- General Economic Services	0.05	11.89	11.94	
746.61	V Recoveries of Loans and Advances		631.33	1337.36	V Loans and Advances disbursed	73.31	1115.28	1188.59	1188.59
				1151.95	- For Power Projects	-	1025.00	1025.00	
294.40	- From Power Projects	583.82		7.87	- To Government Servants	2.72	-	2.72	
48.59	- From Government Servants	44.42		177.54	- To Others	70.59	90.28	160.87	
403.62	- From Others	3.09							

* Minus figure due to *proforma* correction of Ledger Balance

** Minus figure due to excess adjustment on Capital Heads

Audit Report (Civil) for the year ended 31 March 2006

2004-2005	Receipt	2005-2006	2004-2005	Disbursements	2005-2006	
(	R u p e e s	)	(	i n c r o r e))	
				Non-Plan	Plan	
				Total		
			8227.93	VI Revenue deficit brought down		7390.97
16124.23	VII Public debt receipts	15505.81	3006.25	VII Repayment of Public Debt		6629.23
14484.75	- Internal debt other than Ways and Means Advances and Overdraft	14921.85	953.21	- Internal debt other than Ways and Means Advances and Overdraft	1734.28	
-	- Ways and Means Advances	-	830.50	- Ways and Means Advances	-	
1639.48	- Loans and Advances from Central Government	583.96	1222.54	- Repayment of Loans and Advances to Central Government	4894.95	
	- VIII Amount transferred to Contingency Fund	4.01	2.48	VIII Expenditure from Contingency Fund		1.95
30459.64	IX Public Account receipts	32183.60	32179.10	IX Public Account disbursements		27865.90
1142.04	- Small Savings and Provident Funds	1129.69	865.86	- Small Savings and Provident Funds	841.98	
642.47	- Reserve Funds	1600.29	284.20	- Reserve Funds	364.48	
15364.32	- Suspense and Miscellaneous	17545.71	18979.25	- Suspense and Miscellaneous	13504.64	
1864.86	- Remittances	2427.85	1798.26	- Remittances	2433.14	
11445.94	- Deposits and Advances	9480.06	10251.53	- Deposits and Advances	10721.66	
			Nil	- Miscellaneous Government Account		
Nil	X Closing Overdraft from Reserve Bank of India	Nil	1168.59	X Cash balance at end		4763.98
			0.35	- Cash in Treasuries and Local Remittances	0.33	
			(-) 231.44	- Deposits with Reserve Bank	(-) 12.33	
			13.63	- Departmental Cash Balance including Permanent Advances	14.76	
			0.60	- Investment in earmarked funds	1107.79	
			1385.45	- Cash Balance Investment	3653.43	
47756.23	Total	49493.34	47756.23	Total		49493.34

*Minus balance under reconciliation with RBI

Appendix 1.10

(Refer paragraph 1.8, Page 15)

Statement showing sources and application of funds

(Rupees in crore)

		Sources		
2004-2005				2005-2006
19918.19	1.	Revenue receipts		23725.89
746.61	2.	Recoveries of Loans and Advances		631.33
13117.98	3(a)	Increase in Public debt other than overdraft		8876.58
	4.	Net receipts from Public account		
276.18		Increase in Small Savings		287.71
1194.41		Increase in Deposits and Advances		-
66.60		Net effect of Remittance		-
-		Net effect of suspense and Miscellaneous		4041.07
358.27	5.	Increase in Reserve Funds		1235.81
-	6.	Net effect of contingency fund		2.06
35678.24		Total		38800.45
		Applications		
28146.12	1.	Revenue expenditure		31116.86
1337.36	2.	Lending for development and other purposes		1188.59
1834.52	3.	Capital expenditure		1652.72
-	4.	Net effect of Miscellaneous Government Account		
742.83	5.	Increase in closing cash balance		2488.21
3614.93	6.	Net effect of Suspense and Miscellaneous		-
-	7.	Net effect of Deposits and Advances		1241.60
-	8.	Net effect of remittance		5.28
2.48	9.	Net effect of Contingency Fund		-
-	10.	Investment in ear-marked fund		1107.19
35678.24		Total		38800.45

Explanatory Notes for Appendices 1.8, 1.9 and 1.10

- 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 1.8** 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 settlement etc.
- There was an unreconciled difference of Rs 47.85 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposit with Reserve Bank". The difference was under reconciliation (September 2006).

Appendix 1.11

(Refer paragraph 1.8, Page 16)

Statement showing time series data on State Government finances

	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
	(R u p e e s i n C r o r e)				
Part A. Receipts					
1. Revenue Receipts	14538	14525	16608	19918	23726
(i) Tax Revenue	6534(45)	7046(48)	8768(53)	9924(50)	10388(44)
Taxes on Agricultural Income		2		2	2
Taxes on Sales, Trade, etc.	3802(58)	4192(60)	4831(55)	5716(58)	6109(59)
State Excise	512(8)	567(8)	620(7)	672(7)	743(7)
Taxes on Vehicles	209(3)	249(4)	535(6)	528(5)	538(5)
Stamps and Registration fees	555(9)	720(10)	795(9)	1007(10)	1178(11)
Land Revenue	711(11)	658(9)	933(11)	1133(11)	917(9)
Other taxes	744(11)	658(9)	993(11)	866(9)	901(9)
(ii) Non Tax Revenue	776(5)	654(5)	606(4)	1346(7)	1019(4)
(iii) State's share of Union taxes and duties	4289(30)	4587(32)	5341(32)	6385(32)	6668(28)
(iv) Grants in aid from GOI	2939(20)	2238(15)	1893(11)	2263(11)	5650(24)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	14538	14525	16608	19918	23726
4. Recoveries of Loans and Advances	168	213	91	747	631
5. Public Debt Receipts	12205	15575	20677	16124	15506
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9783(80)	13007(84)	18638(90)	14485(90)	14922(96)
Net transactions under Ways and Means Advances and Overdrafts	750(6)	-	668(5)	-	-
Loans and Advances from Government of India ¹	1672(14)	2568(16)	1371(7)	1639(10)	584(4)
6. Total receipts in the Consolidated Fund (3+4+5)	26911	30313	37376	36789	39863
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account receipts	26438	24060	29800	30460	32184
9. Total receipts of the State (6+7+8)	53349.00	54373	67176	67249	72047
Part B. Expenditure (Disbursement)					
10. Revenue Expenditure	23395(88)	23161(92)	25757(87)	28146(90)	31117(92)
Plan	2876(12)	1784(8)	1921(7)	2635(9)	4292(14)
Non-Plan	20519(88)	21377(92)	23836(93)	25511(91)	26825(86)
General Services (including Interests Payments)	11243(48)	12588(54)	14419(56)	15710(56)	16348(53)
Social Services	8304(36)	7599(33)	8036(31)	8627(31)	9800(31)
Economic Services	3586(15)	2742(12)	3044(12)	3557(12)	4635(15)
Grants-in-aid and Contribution	261(1)	232(1)	258(1)	252(1)	334(1)
11. Capital Expenditure	1265(5)	784(3)	756(3)	1834(7)	1653(5)
Plan	1240(98)	764(97)	743(98)	829(45)	1362(82)
Non-Plan	25(2)	20(3)	13(2)	1005(55)	291(18)
General Services	47(4)	32(4)	15(2)	24(1)	28(2)
Social Services	149(12)	123(16)	140(19)	150(8)	316(19)
Economic Services	1069(84)	629(80)	601(79)	1660(91)	1509(79)
12. Disbursement of Loans and Advances	1850(7)	1363(5)	3056	1337	1189
13. Total (10+11+12)	26510	25308	29569	31317	33958*
14. Repayments of Public Debt	1568	2991	8851	3006	6629
Internal Debt (excluding Ways and Means Advances and Overdrafts)	508	776	2162	953	1734
Net transactions under Ways and Means Advances and Overdrafts	Nil	583	668	830	-
Loans and Advances from Government of India	1060	1632	6689	1223	4895
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	4
16. Total disbursement out of Consolidated Fund (13+14+15)	28078	28299	38420	34323	40592
17. Contingency Fund disbursements	0.59	0.23	0.86	2	2
18. Public Account disbursements	25356	24605	28903	32179	27866
19. Total disbursement by the state (16+17+18)	53434.59	54259.23	67323.86	66504	68460
Part C Deficits					
20. Revenue Deficit (1-10)	- 8856	- 8635	- 9149	- 8228	- 7391
21. Fiscal Deficit (3+4-13)	- 11804	- 10570	- 12870	- 10653	- 9602
22. Primary Deficit (21-23)/Surplus	- 5309	- 2760	- 3516	- 886	(+)-367
Part D Other data					
23. Interest Payments (included in revenue exp.)	6495	7810	9354	9767	9969
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	NA	211(3)	1489(16)	1718(15)	1937(17)
25. Financial Assistance to local bodies etc.	5367	6529	6330	7013	9117
26. Ways and Means Advances/Overdraft availed (days)	365	348	361	334	3**
27. Interest on WMA/Overdraft	63	76	61	42	0.09
28. Gross State Domestic Product (GSDP)	141357	151632	170782(P)	189489(Q)	215325 (A)
29. Outstanding Debt (year end)	65612	77543	89388	104334	113493
30. Outstanding guarantees (year end)	7643	11194	11044	14871	14085
31. Maximum amount guaranteed(year end)	12912	17649	17256	21488	22379
32. Number of incomplete projects	20	25	25	25	25
33. Capital blocked in incomplete projects ²	1477	1538	1572	1567	1606

¹ Includes Ways and Means Advances from GOI

² Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads (Details in Appendix 1.12).

Note : Figures in brackets represent percentage (rounded)

* Due to rounding **Special Ways and Means Advances

Appendix 1.12

(Refer Paragraph.1.8.2, Page 16)

Statement showing amount locked in incomplete projects

Name of the project		Progressive Expenditure for the year ended				
		2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
		(R u p e e s i n c r o r e)				
Teesta Barrage Project	(Major)	1011.70	1032.32	1060.47	1071.60	1109.49
Parga Irrigation Scheme	(Medium)	3.05	3.05	3.06	3.09	3.09
Moiutorjore Irrigation Scheme	(Medium)	1.62	1.64	1.67	1.68	1.69
Tatko Irrigation Scheme	(Medium)	9.61	9.61	9.61	9.61	8.15
Lipaniajore Irrigation Scheme	(Medium)	2.85	2.87	2.89	-	Nil*
Barabhume Irrigation Scheme	(Medium)	3.02	3.02	3.05	-	Nil*
Extension Bandhu Irrigation Scheme	(Medium)	5.20	5.28	5.38	5.45	5.53
Beko Irrigation Scheme	(Medium)	4.26	4.95	4.95	4.95	4.57
Ramchandrapur Irrigation Scheme	(Medium)	6.34	6.34	6.42	-	Nil*
Hanumata Irrigation Scheme	(Medium)	8.12	8.28	8.78	9.01	9.15
Futiary Irrigation Scheme	(Medium)	11.26	11.42	11.43	11.44	11.45
Patloi Irrigation Scheme	(Medium)	7.06	7.43	7.97	8.03	8.33
Golamajore Irrigation Scheme	(Medium)	3.06	3.14	3.23	3.31	3.31
Karrior Irrigation Scheme	(Medium)	3.37	3.46	3.57	3.68	3.69
Khairabera Irrigation Scheme	(Medium)	3.19	3.32	3.35	3.42	3.44
Sali Diversion Scheme	(Medium)	3.27	3.27	3.27	-	Nil*
Sali Reservoir Scheme	(Medium)	1.82	1.82	1.82	-	Nil*
Ghea Kunti Basin Drainage Scheme	(Drainage)	42.50	42.53	42.58	42.82	42.89
Subarnarekha Barrage Project	(Major)/ (Medium)	31.44	34.25	34.87	34.87	36.51
Kangsabati Reservoir Project	(Major)	313.83	330.08	333.97	334.00	334.00
Karru Irrigation Scheme	(Major)	-	0.50	0.50	.50	0.50
Revised Lower Damodar Drg. Scheme	(Drainage)	-	3.02	3.30	3.50	3.53
Mayna Basin Drg. Scheme	(Drainage)	-	2.46	2.48	2.50	2.52
Kheri Buxi Drainage Scheme	(Drainage)	-	1.18	1.18	1.18	1.18
East Mograhat Drainage Scheme	(Drainage)	-	12.55	12.62	12.83	12.83
Total		1476.57	1537.79	1572.42	1567.47	1605.85

*Normal maintenance and repair work

Appendix 1.13

(Refer paragraph 1.8.3, Page 16)

Statement showing the details of investment and accumulated profit of major Government Companies and Statutory Corporations as per their latest finalised accounts

Sl. No.	Sector and name of the Company/ Corporation	Paid-up capital	Accumulated profit (+)/ loss(-)
		(Rupees in lakh)	
A	Working Government companies		
1	West Bengal Tea Development Corporation Limited	2638.74	(-) 7894.21
2	West Bengal State Minor Irrigation Corporation Limited	1165.00	(-) 1184.32
3	Greater Calcutta Gas Supply Corporation Limited	3632.95	(-) 15487.72
4	The West Bengal Small Industries Development Corporation Limited	2421.23	(-) 4383.85
5	Westinghouse Saxby Farmer Limited	38699.17	(-) 37167.43
6	West Bengal Electronics Industry Development Corporation Limited	19742.36	(-) 13913.60
7	West Bengal Handloom and Powerloom Development Corporation Limited	2704.10	(-) 7185.49
8	West Bengal Housing Infrastructure Development Corporation Limited	1450.00	(+) 34.48
9	Durgapur Chemicals Limited	36742.95	(-) 35233.26
10	Gluconate Health Limited	9357.13	(-) 8766.73
11	The Durgapur Projects Limited	55500.00	(-) 40618.67
12	The West Bengal Power Development Corporation Limited	199860.23	(+) 14499.04
13	The West Bengal Industrial Development Corporation Limited	23034.66	(-) 4176.15
14	West Bengal Infrastructure Development Finance Corporation Limited	6530.11	(-) 4182.09
15	The Calcutta Tramways Company (1978) Limited	2040.13	(-) 48202.88
16	West Bengal Surface Transport Corporation Limited	3306.13	(-) 6259.21
	Total- A (Working Government companies)	408824.89	
B.	Working Statutory corporations		
1	West Bengal State Electricity Board	135262.00	(-) 567889.00
2	West Bengal Financial Corporation	8246.83	(-) 8809.65
	Total B	143508.83	
	Grand Total (A +B)	552333.72	

Appendix-1.14

(Refer paragraph 1.8.5, Page 17)

Statement showing department-wise position of non preparation of *pro forma* accounts since inception

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Remarks
1.	Agriculture	1	Sisal Plantation Scheme	1955	1955-56	Accounts not prepared since inception. The Department proposed (July 2003) to move the Finance department for waiving the requirement of submitting <i>proforma</i> accounts by declaring the unit as service undertaking. However notification in this regard is awaited (June 2006).
2.	Commerce and Industries	1	Oriental Gas Company's Undertakings	1960	1960-61 to 1989-90	Vested in newly set up company from 02.04.1990. The <i>proforma</i> accounts for 1988-89 and 1989-90 were submitted (March 2002) by the company in which the undertaking was vested, instead of by the Department. <i>Proforma</i> accounts for 1984-85 to 1987-88 were submitted by the winding –up cell in July 2002. All those accounts were returned.
3.	Cottage and Small Scale Industries	6	Government Sales Emporia in Kolkata and Howrah	1951	1951-52 to 1962-63 and 1969-70 to 1980-81	Merged with another Government company from September 1980. Accounts not prepared since inception.
			Silk reeling scheme.	1956	1956-57	Accounts not prepared since inception. The Department had approached the Finance Department in December 2000 to consider waiving preparation of <i>proforma</i> accounts
			Training-cum-Production Centre – Mechanical Toys, Hooghly	1972	1972-73 to 1986-87	Wound up from 21.06.1986. Accounts not prepared since inception.
			Central Lock Factory, Bargachia, Howrah	1972	1972-73 to 1994-95	Closed from 17.02.1995. Accounts not prepared since inception.
			Industrial Estate, Manicktola	1983	1983-84 to 1995-96	Merged with another Company from 17.07.1995. Accounts not prepared since inception.

Appendix 1.15

(Refer paragraph 1.8.5, Page 18)

Statement showing department-wise position of arrears in preparation of *proforma* accounts

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
1.	Commerce and Industries	1	Directorate of Cinchona and other Medicinal plants	1888	To process quinine from dry bark of Cinchona Plants. To produce emetine and diosgenin from Ipecac root and dioscorea tubes respectively.	Failure to achieve production targets, low productivity of plantation labour, under-utilisation of plant capacity, high production cost, low selling price and inadequate demand.	2001-2002	273.65	
2	Cottage & Small Scale Industries	4	(1) Central Engineering Organisation, Howrah	1956	To assist small scale industrial units and local artisans by providing them with necessary infrastructure, appropriate technology and marketing facilities	Inadequate set up to procure orders for SSI units.	1998-99	5.13	
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles.	Low productivity of workers, under-utilisation of capacity.	1998-99	2.95	
			(3) Integrated Wood Industries Scheme, Durgapur.	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles	Low productivity of workers, under-utilisation of capacity.	1998-99	4.45	
			(4) Integrated Wood Industries Scheme, Kalyani.	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles	Low productivity of workers, under-utilisation of capacity.	1998-99	6.36	

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	Carriage of goods by ropeway from Bijanbari to Darjeeling	Low capacity utilisation and non-installation of procured equipment	1983-84	0.26	
4	Housing	2	i) Directorate of Brick Production (Manual)	1965	To stabilise the price of bricks through large scale production by manual and mechanical process and conserving agricultural land by using river silt as raw material.	High cost of production due to higher administrative and maintenance cost, low production, huge inventory and wastage/ shortage of stores and stocks.	1991-92	4.49	
			ii) Mechanical Brick Factory, Palta	1965			1993-94	19.64	
5	Animal Resources Development	3	) Durgapur Milk Supply Scheme	1972	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2002-2003	28.11	
			i) Krishnanagar Milk Supply Scheme	1977	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2002-2003	34.63	
			ii) Burdwan Milk Supply Scheme	1982	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2004-2005	33.21	

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
6.	Food and Supplies	1	Scheme for Public Distribution of Foodgrains (PDS)	1986	Supply of foodgrains and food stuff to the consumers at reasonable and affordable price throughout the year. To distribute foodgrains through distributors. Price security to farmers. Food security to BPL people.	Does not arise	2001-2002	387.78	
7.	Fisheries Department	1	Scheme for production of shark liver oil, fish meal, etc.	1961	To produce shark liver oil as a substitute of cod liver oil to meet the demand of vitamin A and to produce partly feed and fertiliser by converting trash fish into fish meal.	Production was stopped in 19982-83 due to non-availability of selected variety of shark. Due to stiff competition from private sector and high establishment cost the production because unremunerative and ultimately stopped in 1992-1993.	1994-95	0.01	
Total		14						800.67	

Appendix 2.1

(Refer Paragraph 2.3.1, Page 30)

Statement showing some Major Savings

Grant No.	Head of Account	Savings (Rupees in crore)
7	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other backward Classes – Old Age Pension to Pensioners belonging to Scheduled Tribes of this State	22.45
	Development of Primitive tribal Group	26.32
15	2202-General Education-Management, Monitoring and Evaluation component under Mid-Day-Meal Scheme	99.98
	Mid-Day-Meals for children (PMGY)	53.66
18	2049-Interest Payment-8 <i>per cent</i> West Bengal Loan (New Loan)	100.53
24	2210-Medical and Public Health-Liability of completed State Health System Development Project-II	34.14
	Basic Health Project for upgradation of Primary Health Care Services	33.13
	Malaria Control and Eradication of Malaria	12.20
25	4210-Capital Outlay on Medical and Public Health-Basic Health Project for upgradation of Primary Health Care Services (EAP)(HF)	25.78
	DFID Assistance Programme for Health System Development Institute	49.67
	5054-Capital Outlay on Roads and Bridges-Improvement and strengthening of flood affected State roads with loan assistance from HUDCO-PWD	40.54
	Development of State Roads-District Roads	28.17
27	2055-Police-Calcutta Police	25.59
	District Police	50.87
32	4701-Capital Outlay on Major and Medium Irrigation-Teesta Barrage Project (AIBP)	42.95
	4711-Capital Outlay on Flood Control Projects-Critical anti-erosion works on Ganga Basin States during the Xth Plan (Central Share)	16.10
39	2217-Urban Development-Calcutta Environmental Improvement Project	75.50
	6217-Loans for Urban Development-Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)	60.00
43	6801-Loans for Power Projects-Loans to WB Rural Energy Development Corporation against loans for REC (PO)	175.00
	Loans to West Bengal State Electricity Board on account of OECF for Purulia Plant	158.70
47	2245-Relief on Account of Natural Calamities-Food and Clothing-Food	10.30
	Food and Clothings	13.39
	Emergency repair of Flood Protective Embankments	28.61
56	2235-Social Security and Welfare-Integrated Child Development Services Project Schemes	14.04
	2236-Nutrition-State Plan (Annual Plan and Tenth Plan)-Nutrition-Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers (SW)	18.26
	Centrally Sponsored (New Schemes)-Supplementary Nutrition Programme for Children and Expectant and Nursing Mother	23.13
	Total	1239.01

Appendix 2.2

(Refer Paragraph 2.3.1, Page 30)

Statement showing cases where expenditure fell short by more than Rs 1 crore in each case and also in excess of 10 per cent of the total provision

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
	Revenue Voted		
1 -	State Legislature	5.34 (24)	Not intimated (June 2006)
3 -	Council of Ministers	1.12 (24)	Reasons for savings have not been intimated (June 2006)
4 -	Agricultural Marketing	1.35 (14)	Reasons for savings have not been intimated (June 2006)
5 -	Agriculture	38.59 (13)	Savings (Rs 5.84 crore) was due to augmentation of fund by supplementary provision in March 2006 required for meeting large establishment charges and for meeting additional requirement in respect of the releases made by the Central Government for Centrally Sponsored schemes. Savings (Rs 1.35 crore) was due to augmentation of fund by supplementary provision in March 2006 required to accommodate increased Old Age Pension to marginal farmers/share croppers and Agricultural labourers. Reasons for savings in other cases and reasons for final savings in all the cases have not been intimated (June 2006).
6 -	Animal Resources Development	83.34 (27)	Not intimated (June 2006)
7 -	Backward Classes Welfare	65.55 (19)	Savings (Rs 1.39 crore) was due to augmentation of fund by supplementary provision required for Scholarship to students belonging to SC , OBC categories and also for grants under article 275 (1) of the Constitution and Tribal Sub-Plan. Savings (Rs 2.17 crore) was due to augmentation of fund by supplementary provision required for infrastructural development programme in tribal areas. Savings (Rs 2.36 crore) was due to augmentation of fund by supplementary provision required for scholarship to students belonging to OBC categories. Reasons for final savings in all the cases have not been intimated (June 2006)
10 -	Consumer Affairs	3.05 (14)	Not intimated (June 2006)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
12 -	Development and Planning	52.16 (16)	Savings (Rs 8.52 crore) was due to augmentation of fund by supplementary provisions in March 2006 required for meeting additional grants to different Unnayan Parishad and Bidhayak Elaka Unnayan Prkalpa and also due to one time ACA released by the GOI. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
14 -	Education (Mass)	10.71 (12)	Not intimated (June 2006)
21 -	Food and Supplies	54.93 (16)	Not intimated (June 2006)
22 -	Food Processing Industries and Horticulture	7.29 (40)	Not intimated (June 2006)
23 -	Forests	18.22 (11)	Savings (Rs 3.63 crore) was due to augmentation of fund by supplementary provision in March 2006 required for additional establishment charges, implementation of central Sector Scheme in conservation and development of Sundarban Mangroves scheme, conservation and development of Tiger Reserve in Sundarban under recommendation of the 12 th Finance Commission. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
28 -	Housing	6.52 (12)	Savings (Rs 1.25 crore) was due to augmentation of fund by supplementary provision in March 2006 required to meet the additional charges for maintenance of Government Housing Schemes. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
29 -	Industrial Reconstruction	1.03 (56)	Not intimated (June 2006).
31 -	Information and Cultural Affairs	5.05 (20)	Savings (Rs 1.84 crore) was due to augmentation of fund by supplementary provision in March 2006 required for Development schemes, National E-Governance Action Plan, etc. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
34 -	Judicial	25.09 (17)	Savings (Rs 2.45 crore) was due to creation of fund by supplementary provision in March 2006 required for meeting additional establishment charges in respect of Fast Track Courts. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
35 -	Labour	55.59 (28)	Not intimated (June 2006).

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
40 -	Panchayat and Rural Development	230.24 (16)	Savings (Rs 5.79 crore) was due to creation of fund by supplementary provision in March 2006 required for implementation of different schemes like SGSY, Wasteland Development promotion of SHG movement under plan sector. Savings (Rs 10.54 crore) was due to enhancement of fund by supplementary provision in March 2006 required for the funds released by the GOI in pursuance of the recommendation of 12 th Finance Commission and also for Assistance to State of Rural Development, etc. and WBSRDA. Savings (Rs 2.08 crore) was attributed to enhancement of fund through supplementary provision in March 2006 to meet additional establishment charges and to provide the matching State Share with respect to the Central Assistance under IAY, SGRY, NREGS. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
42 -	Personnel and Administrative Reforms	2.01 (15)	Savings was due to augmentation of fund by supplementary provision in March 2006 required for meeting establishment charges and for maintenance of ATI Buildings at Bidhannagar. Reasons for final savings have not been intimated (June 2006).
43 -	Power and Non-conventional Energy Sources	213.69 (33)	Savings was due to creation of fund by supplementary provision in March 2006 required for payment of grants to the WBSEB for execution of the schemes under Incentive Components of APDRP and for payment of grants to Power Utilities adjustment for a part of loans sanctioned for implementation of various schemes under APDRP. Reasons for final savings have not been intimated (June 2006).
44 -	Public Enterprises	40.83 (42)	Savings (Rs 38.91 crore) was due to augmentation of fund by supplementary provision in March 2006 required for payment of grants under DFID assisted restructuring of Public Sector Enterprises Scheme in West Bengal. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
46 -	Refugee, Relief and Rehabilitation	4.40 (19)	Savings (Rs 0.93 crore) was due to creation of fund by supplementary provisions in March 2006 required for expenditure in connection with supply of goods. Reasons for savings in other cases and for final savings have not been intimated (June 2006).

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
47 -	Relief	84.45 (18)	Savings (Rs 64.90 crore) was due to augmentation of fund by supplementary provision required for supply of Food and Clothes, repairs and restoration of damaged roads and bridges, repairs of flood protective embankments and transfer of funds to the Calamity Relief Fund. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
51 -	Technical Education and Training	11.18 (14)	Savings (Rs 3.06 crore) was due to augmentation of fund by supplementary provision in March 2006 required for meeting increased liabilities on 'Introduction of Vocational Education and Training under WBSCVE&T' under State Plan and for establishment charges under 'Polytechnics' under non-plan. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
54 -	Urban Development	59.99 (21)	Savings (Rs 4 crore) was due to creation of fund by supplementary provision in March 2006 required for meeting additional charges for Kolkata Mega City Project and for grants to Urban Planning Development Authorities, Corporations, Municipalities, etc. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006)
56 -	Women and Child Development and Social Welfare	119.33 (21)	Savings (Rs 79.28 crore) was due to augmentation of fund by supplementary provisions in March 2006 required for establishment cost of ICDS Projects and implementation of supplementary Nutrition Programme. Reasons for savings in other cases and and for final savings have not been intimated (June 2006)
	Capital Voted		
4 -	Agricultural Marketing	5.21 (70)	Not intimated (June 2006)
5 -	Agriculture	8.26 (77)	Not intimated (June 2006)
8 -	Co-operation	1.72 (13)	Not intimated (June 2006)
15 -	Education (School)	2.50 (50)	Not intimated (June 2006)
18 -	Finance	7.65 (62)	Not intimated (June 2006)
19 -	Fire Services	3.99 (50)	Not intimated (June 2006)
21 -	Food and Supplies	9.00 (100)	Not intimated (June 2006)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
22 -	Food Processing Industries and Horticulture	2.67 (51)	Savings (Rs 2.42 crore) was due to augmentation of fund by supplementary provision in March 2006 required for Food Processing Industries Development Programme. Reasons for savings in all other cases and for final savings in all the cases have not been intimated (June 2006).
23 -	Forest	8.85 (59)	Not intimated (June 2006)
24 -	Health and Family Welfare	19.62 (28)	Not intimated (June 2006)
25 -	Public Works	266.83 (39)	Not intimated (June 2006)
27 -	Home	11.08 (28)	Not intimated (June 2006)
28 -	Housing	4.13 (32)	Not intimated (June 2006)
30 -	Information and Cultural Affairs	1.36 (20)	Not intimated (June 2006)
31 -	Information Technology	1.10 (24)	Not intimated (June 2006)
32 -	Irrigation and Waterways	92.34 (37)	Not intimated (June 2006)
36 -	Land and Land Reforms	2.08 (20)	Savings (Rs 1.04 crore) was due to creation of funds by supplementary provision in March 2006 required mainly for purchase of land under Homestead –cum Kitchen. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
39 -	Municipal Affairs	65.99 (83)	Not intimated (June 2006)
43 -	Power and Non-conventional Energy Sources	573.67 (26)	Not intimated (June 2006)
45 -	Public Health Engineering	37.64 (17)	Not intimated (June 2006)
46 -	Refugee, Relief and Rehabilitation	5.52 (82)	Not intimated (June 2006)
50 -	Sunderban Affairs	4.18 (13)	Savings was due to augmentation of fund by supplementary provision in March 2006 required for development of Sundarban Areas under RIDF and other programmes. Reasons for final savings have not been intimated (June 2006).
51 -	Technical Education and Training	4.91 (81)	Savings (Rs 3.54 crore) was due to augmentation of fund by supplementary provisions required for meeting additional charges with respect to 'Upgradation of ITI into centres of Excellence' under Centrally Sponsored (New Schemes) introduced during the year. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
52 -	Tourism	1.06 (23)	Not intimated (June 2006)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
55 -	Water Investigation and Development	14.00 (26)	Savings (Rs 2.16 crore) was due to creation of fund by supplementary provisions in March 2006 required for implementation of programmes under RIDF XI(RIDF). Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2006).
56 -	Women and Child Development and Social Welfare	12.97 (84)	Not intimated (June 2006)
	Revenue Charged		
8 -	Co-operation	4.48 (46)	Not intimated (June 2006)
11 -	Cottage and Small Scale Industries	2.53 (95)	Not intimated (June 2006)
20 -	Fisheries	1.70 (15)	Not intimated (June 2006)
25 -	Public Works	3.68 (65)	Savings (Rs 2.10 crore) was due to augmentation of fund by obtaining supplementary provision in March 2006 required for meeting additional charges in respect of Governor's Estate. Reasons for savings in other cases and for final savings have not been intimated (June 2006).
27 -	Home	1.74 (19)	Not intimated (June 2006)
28 -	Housing	2.16 (25)	Not intimated (June 2006)
36 -	Land and Land Reforms	3.01 (97)	Savings (Rs 2.99 crore) was due to augmentation of fund by supplementary provision in March 2006 required for meeting additional establishment charges. Savings in other cases and for final savings have not been intimated (June 2006).
39 -	Municipal Affairs	2.00 (65)	Not intimated (June 2006)
40 -	Panchayat and Rural Development	1.55 (44)	Not intimated (June 2006)
46 -	Refugee, Relief and Rehabilitation	1.14 (13)	Savings was due to augmentation of fund by supplementary provision in March 2006 required for acquisition of land (Housing Scheme). Reasons for final savings have not been intimated (June 2006).
	Capital Charged		
8 -	Co-operation	12.99 (82)	Not intimated (June 2006)
9 -	Commerce and Industries	5.63 (100)	Savings was due to augmentation of fund by supplementary provision obtained in March 2006 required for repayment of loan taken from WBIDFC by the department for installation of CETP at Kolkata Leather Complex. Reasons for final savings have not been intimated (June 2006)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
11 -	Cottage and Small Scale Industries	3.58 (96)	Not intimated (June 2006)
20 -	Fisheries	18.30 (100)	Not intimated (June 2006)
28 -	Housing	1.65 (21)	Not intimated (June 2006)
40 -	Panchayat and Rural Development	2.62 (95)	Not intimated (June 2006)
47 -	Relief	10.00 (100)	Not intimated (June 2006)
	Total	2448.14	

Appendix 2.3

(Refer Paragraph 2.3.2, Page 30)

Statement showing persistent savings in excess of Rs 1 crore in each case and 20 per cent or more of the provisions

Description of the Grant		Savings / percentage (Rupees in crore)		
		2003-2004	2004-2005	2005-2006
Revenue – Voted				
1	- State Legislature	5.64 (36)	5.46 (26)	5.34 (24)
43	- Power and Non-Conventional Energy sources	51.56 (91)	23.99 (23)	213.69 (33)
44	- Public Enterprises.	70.93 (98)	45.20 (43)	40.83 (42)
Revenue – Charged				
25	- Public Works	2.32 (43)	2.55 (48)	3.68 (65)
Capital – Voted				
5	- Agriculture	8.06 (100)	8.07 (98)	8.26 (77)
19	- Fire Services	3.97 (79)	6.36 (79)	3.99 (50)
21	- Food and supplies	230.28 (100)	9.00 (100)	9.00 (100)
23	- Forest	13.43 (100)	12.62 (84)	8.85 (59)
24	Health and family welfare	13.32 (83)	32.43 (70)	19.62 (28)
25	- Public works	211.99 (44)	230.05 (48)	266.83 (39)
28	- Housing	13.75 (88)	6.64 (43)	4.13 (32)
32	- Irrigation and Waterways	30.37 (21)	73.46 (34)	92.34 (37)
46	- Refugee Relief and Rehabilitation	4.25 (80)	5.15 (79)	5.52 (82)
52	- Tourism	2.64 (93)	1.92 (85)	1.06 (23)
56	- Women and Child Development and Social Welfare	8.42 (78)	6.45 (39)	12.97 (84)

Appendix 2.4

(Refer Paragraph 2.3.5, Page 31)

Statement showing cases where supplementary provisions proved unnecessary

	Description of the grant/appropriation	Section	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
			Rupees	Rupees	Rupees	Rupees
A	- Voted					
1	- State Legislature	Revenue	207432000	14334000	168327906	53438094
3	- Council of Ministers	Revenue	41389000	4868000	35072230	11184770
4	- Agricultural Marketing	Revenue	91954000	3246000	81668122	13531878
5	- Agriculture	Revenue	2774704000	234671000	2623497153	385877847
7	- Backward Classes Welfare	Revenue	3057802000	396018000	2798315545	655504455
8	- Co-operation	Revenue	485559000	15494000	484826343	16226657
14	- Education (Mass)	Revenue	845065000	25377000	763297810	107144190
15	- Education (School)	Revenue	46322535000	2074429000	46301075262	2095888738
16	- Environment	Revenue	70924000	3974000	70656092	4241908
22	- Food Processing Industries and Horticulture	Revenue	174093000	8882000	110088750	72886250
		Capital	32500000	20000000	25846000	26654000
23	- Forest	Revenue	1536987000	79068000	1433808588	182246412
24	- Health and Family Welfare	Revenue	15624036000	3737000	14286895561	1340877439
26	- Hill Affairs	Revenue	1546496000	57904000	1514153129	90246871
27	- Home	Revenue	15990649000	333310000	14853194859	1470764141
28	- Housing	Revenue	540132000	21439000	496416917	65154083
33	- Jails	Revenue	788100000	40325000	774227380	54197620
34	- Judicial	Revenue	1454938000	29091000	1233146892	250882108
36	- Land and Land Reforms	Revenue	3897956000	120119000	3693035230	325039770
38	- Minorities Development and Welfare	Revenue	41848000	493000	33508550	8832450
40	- Panchayat and Rural Development	Revenue	12271999000	2054646000	12024265464	2302379536
41	- Parliamentary Affairs	Revenue	15935000	688000	9549841	7073159
42	- Personnel and Administrative Reforms	Revenue	127950000	9860000	117706752	20103248
		Capital	1310000	540000	Nil	1850000
45	- Public Health Engineering	Capital	182190000	366118000	1811650306	376367694
46	- Refugee Relief and Rehabilitation	Revenue	218674000	10002000	184635953	44040047

	Description of the grant/appropriation	Section	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
			Rupees	Rupees	Rupees	Rupees
48 -	Science and Technology	Revenue	48773000	1235000	44987146	5020854
51 -	Technical Education and Training	Capital	35400000	25450000	11714190	49135810
54 -	Urban Development	Revenue	2353430000	486283000	2239817160	599895840
55 -	Water Investigation and Development	Capital	508873000	24100000	392973561	139999439
56 -	Women and Child Development and Social Welfare	Capital	154627000	200000	25087172	129739828
Total : A – Voted			113083970000	6465901000	108643445864	10906425136
B -	Charged					
2 -	Governor	Revenue	28426000	1029000	27492422	1962578
5 -	Agriculture	Capital	12008000	235000	11837619	405381
7 -	Backward Classes Welfare	Capital	5394000	799000	393308	5799692
9 -	Commerce and Industries	Capital	5000000	51300000	-	56300000
25 -	Public Works	Revenue	54254000	2091000	19591812	36753188
28 -	Housing	Capital	75126000	3801000	62377604	16549396
36 -	Land and Land Reforms	Revenue	20209000	10852000	951498	30109502
Total : B – Charged			200417000	70107000	122644263	147879737
Total: A and B			113284387000	6536008000	108766090127	11054304873

Appendix 2.5

(Refer Paragraph 2.3.5, Page 32)

Statement showing cases where supplementary provision obtained proved excessive (Saving in each case being more than Rs 10 lakh)

	Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Supplementary provision Rupees	Actual expenditure Rupees	Saving Rupees
A	- Voted					
8	- Co-operation	Capital	64383000	68600000	115735836	17247164
11	- Cottage and Small Scale Industries	Revenue	1083586000	577956000	1521065689	140476311
12	- Development and Planning	Revenue	2687384000	569579000	2735354499	521608501
18	- Finance	Revenue	36784461000	3112895000	39254025890	643330110
27	- Home	Capital	274535000	116936000	280706878	110764122
30	- Information and Cultural Affairs	Capital	36515000	32485000	55409933	13590067
31	- Information Technology	Revenue	132280000	125013000	206761822	50531178
35	- Labour	Capital	1140000	3641000	1522739	3258261
36	- Land and Land Reforms	Capital	4561000	100766000	84508969	20818031
43	- Power and Non-Conventional Energy Sources	Revenue	77413000	6330974000	4271446788	2136940212
44	- Public Enterprises	Revenue	495552000	479115000	566342356	408324644
47	- Relief	Revenue	2600575000	2096356000	3852470473	844460527
49	- Sports and Youth Services	Revenue	563090000	40717000	572028451	31778549
50	- Sundarban Affairs	Capital	250000000	80000000	288235581	41764419
51	- Technical Education and Training	Revenue	634226000	181868000	704248270	111845730
52	- Tourism	Capital	25200000	20300000	34866511	10633489
53	- Transport	Revenue	3237741000	1295480000	4180718346	352502654
56	- Women and Child Development and Social Welfare	Revenue	3805116000	1843803000	4455646426	1193272574
Total : A - Voted			52757758000	17076484000	63181095457	6653146543
B	- Charged					
9	- Commerce and Industries	Revenue	28600000	11400000	35536118	4463882
25	- Public Works	Capital	2469000	25364000	26597712	1235288
43	- Power and Non-Conventional Energy Sources	Revenue	114073000	20000000	124666925	9406075
46	- Refugee Relief and Rehabilitation	Revenue	68800000	21202000	78562966	11439034
47	- Relief	Revenue	75000000	392014000	440955971	26058029
53	- Transport	Revenue	130720000	1658000	131151114	1226886
Total : B - Charged			419662000	471638000	837470806	53829194
Total : A and B			53177420000	17548122000	64018566263	6706975737

Appendix 2.6

(Refer Paragraph 2.3.5, Page 32)

Statement showing cases where supplementary provision proved insufficient

	Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Supplementary provision Rupees	Actual expenditure Rupees	Final excess Rupees
A	- Voted					
7	- Backward Classed Welfare	Capital	109000000	17300000	128469405	2169405
9	- Commerce and Industries	Revenue	957393000	1648851000	2923966423	317722423
11	- Cottage and Small Scale Industries	Capital	271570000	182230000	503295700	49495700
20	- Fisheries	Revenue	397100000	137614000	537549402	2835402
30	- Information and Cultural Affairs	Revenue	486255000	112436000	610060757	11369757
38	- Minorities Development and Welfare	Capital	33600000	60806000	94426000	20000
52	- Tourism	Revenue	152113000	27903000	207584883	27568883
53	- Transport	Capital	573812000	244937000	1623891457	805142457
54	- Urban Development	Capital	133320000	58745000	200698927	8633927
Total : A - Voted			3114163000	2490822000	6829942954	1224957954
B	- Charged					
18	- Finance	Capital	66695583000	710317000	68353176315	947276315
Total : B - Charged			66695583000	710317000	68353176315	947276315
Total : A and B			69809746000	3201139000	75183119269	2172234269

Appendix 2.7

(Refer Paragraph 2.3.5, Page 32)

Statement showing cases where expenditure exceeded the Budget Provision but no supplementary grant was obtained

	Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Actual expenditure Rupees	Final excess Rupees
A	- Voted				
6	- Animal resources Development	Capital	49900000	62663683	12763683
20	- Fisheries	Revenue	251500000	253972010	2472010
44	- Public Enterprises	Capital	223000000	275539914	52539914
45	- Public Health Engineering	Revenue	2010403000	2039477696	29074696
50	- Sundarban Affairs	Revenue	272944000	300788063	27844063
Total : A - Voted			2807747000	2932441366	124694366
B	- Charged				
6	- Animal Resources Development	Capital	1000000	308894500	307894500
12	- Development and Planning	Capital	262000	666648	404648
43	- Power and Non-Conventional Energy Sources	Capital	19908000	21127435	1219435
Total : B - Charged			21170000	330688583	309518583
Total : A and B			2828917000	3263129949	434212949

Appendix 2.8

(Refer Paragraph 2.3.6, Page 32)

Statement showing injudicious re-appropriation resulting in excess expenditure

Sl. No	Gr. No	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of excess
(R u p e e s i n c r o r e)							
1	9	2852-Industries	0.75	(-) 0.75	Nil	22.37	(+) 22.37
2	13	2202-General Education-Assistance to Non-Government College	359.78	(-) 91.44	268.34	279.54	(+) 11.20
		Assistance to Universities-Calcutta University	74.81	(-) 0.21	74.60	92.37	(+) 17.77
3	18	2058-Stationery and Printing-Stationary offices and stores	1.86	(-) 1.03	0.83	1.01	(+) 0.18
4	23	2406-Forestry and Wild Life-Communications and Buildings-Buildings	4.28	(-) 0.21	4.07	5.38	(+) 1.31
6	25	5054-Capital Outlay on Roads and Bridges-Development of State Roads	4.16	(-) 2.30	1.86	2.90	(+) 1.04
		West Bengal Corridor Development Project	30.00	(-) 19.76	10.24	12.16	(+) 1.92
		West Bengal Corridor Development Project (EAP)	30.00	(-) 28.50	1.50	6.08	(+) 4.58
		West Bengal Corridor Development Project (EAP)	5.00	(-) 5.00	Nil	2.01	(+) 2.01
		Restoration/Strengthening and improvement of roads in the districts of Jalpaiguri, Darjeeling and Cooch Behar- PW (Roads) Department	9.00	(-) 9.00	Nil	2.10	(+) 2.10
		Restoration/Development of roads in Burdwan, Birbhum and Purulia-PW (Roads) Department-HUDCO	6.72	(-) 6.72	Nil	2.26	(+) 2.26
		Restoration/Strengthening and improvement of roads in Midnapur, Howrah and Hooghly – PW (Roads) Department- HUDCO	5.00	(-) 5.00	Nil	1.64	(+) 1.64
		West Bengal Corridor Development Project (State's share)	3.50	(-) 2.45	1.05	19.66	(+) 18.61
		Development of State Roads	9.00	(-) 9.00	Nil	60.99	(+) 60.99
		Development of State Roads-District Roads (PR)	9.60	(-) 7.20	2.40	12.68	(+) 10.28
7	40	2515-Other Rural Development Programmes- Assistance to Panchayati Raj Bodies for Rural Shelter Programme-	18.49	18.49	Nil	3.48	(+) 3.48
8	45	2215-Water Supply and Sanitation-Direction and Administration-Public Health Engineering (PH)	78.42	(-) 0.32	78.10	87.59	(+) 9.49
		4215-Capital Outlay on Water Supply and Sanitation-Rural Drinking Water Programme – PMGY (PH)	12.02	(-) 12.02	Nil	3.28	(+) 3.28
		Rural Water Supply- Accelerated Rural Water Supply Programme	99.73	(-) 18.28	81.45	103.16	(+) 21.71
		Establishment of Water Testing Laboratories in the PHE Department	0.20	(-) 0.18	0.02	4.62	(+) 4.60
		Piped Water Supply Schemes	12.46	(-) 6.02	6.44	14.52	(+) 8.08
9	52	3452-Tourism-General-Grants-in-Aid to the Great Eastern Hotel	6.35	(-) 0.20	6.15	11.78	(+) 5.63
10	55	4702-Capital Outlay on Minor Irrigation-Ground Water-Drilling of New Tubewells in place of Defunct ones	0.26	(+) 0.62	0.88	5.43	(+) 4.55
11	56	2235-Social Security and Welfare-Establishment of ICDS Project	25.00	(-) 7.84	17.16	32.99	(+) 15.83

Appendix 2.9

(Refer Paragraph 2.3.6, Page 32)

Statement showing injudicious re-appropriation resulting in savings

Serial Number	Grant Number	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of savings
(R u p e e s i n c r o r e)							
1	5	2401-Crop Husbandry- Crop Insurance Scheme	6.00	(-) 0.76	5.24	2.80	(-) 2.44
		Annual macro Management Mode Work Plan on Agricultural Development Works-(a)- Central Share-(b)-State's share	14.67	(-) 3.60	11.07	8.41	(-) 2.66
		World Bank Project on Agricultural Development-Improvement of Agricultural Extension and Research	48.50	(-) 2.25	46.25	43.03	(-) 3.22
		104-Agricultural Farm -001- Experimental Farms	34.63	(-) 2.42	32.21	30.34	(-) 1.87
		2403-Animal Husbandry- Cattle Development Scheme	13.66	(-) 0.10	13.56	10.76	(-) 2.80
2	6	2404-Dairy Development- Greater Calcutta Milk Supply Scheme- Procurement	66.72	(-) 43.01	23.71	20.80	(-) 2.91
		Processing	22.33	(-) 1.85	20.48	15.97	(-) 4.51
		Distribution	21.71	(-) 3.43	18.28	15.82	(-) 2.46
		2202-General Education- Government Colleges and Institutes Salary Deficit Schemes for Non-Government Colleges	47.30	(-) 4.25	43.05	41.54	(-) 1.51
4	24	2210-Medical and Public Health – Liability of completed SHSDP-II Project	80.00	(-) 0.03	79.97	45.82	(-) 34.15
		Primary Health Centres- Health Units	184.61	(-) 0.32	184.29	182.10	(-) 2.19
		Prevention and Control of Diseases-Control of Leprosy	22.50	(-) 1.48	21.02	5.60	(-) 15.42
5	25	2059-Public Works-General-Execution	89.26	(+) 0.66	89.92	81.96	(-) 7.96
		Office Buildings-Maintenance of other Government non-residential buildings PWD (Civil)	37.55	(-) 0.35	37.20	29.07	(-) 8.13
		4059-Capital Outlay on Public Works- Construction of Court buildings in different places in West Bengal	2.20	(-) 0.41	1.79	0.46	(-) 1.33
		5054-Capital Outlay on Roads and Bridges – West Bengal Corridor Development Project (EAP)- States Share of State Highways	20.00	(-) 4.17	15.83	10.65	(-) 5.18
		Schemes under RIDF PW (Roads) Department	53.28	(-) 2.65	50.63	40.97	(-) 9.66
		Development of State Roads-District Roads	20.40	(+) 32.83	53.23	25.06	(-) 28.17
6	27	2055-Police-State Headquarters Police- Calcutta Police	313.37	(-) 0.50	312.87	287.28	(-) 25.59
7	32	2701-Major and medium Irrigation-General-Direction and Administration-General Administration	49.48	(-) 0.02	49.46	46.12	(-) 3.34
8	34	2014-Administration of Justice-Civil and Session Courts	70.73	(-) 0.16	70.57	50.94	(-) 19.63
		Judicial Magistrate's Courts	24.57	(-) 0.06	24.51	18.79	(-) 5.72

Serial Number	Grant Number	Major head affecting the grant	Total provision (R u p e e s)	Re-appropriation (-)	Total grant i n	Expenditure c r o r e	Amount of savings (-)
9	35	2210-Medical and Public Health-Employees State Insurance Scheme (Medical Benefit)	16.58	(-) 0.10	16.48	12.23	(-) 4.25
		Hospital cost for the Insured Workers and their families	41.44	(-) 0.22	41.22	39.18	(-) 2.04
10	40	2515-Other Rural Development Programme -800- other expenditure – scheme under RIDF	139.65	(-) 55.93	83.72	80.29	(-) 3.43
		Assistance to Panchayati Raj Bodies as recommended by TWFC	198.43	(-) 68.73	129.70	119.16	(-) 10.54
		2501-Special Programme for Rural Development Promotion of SHG Movement	6.01	(-) 0.21	5.80	nil	(-) 5.80
11	51	2203-Technical Education-Polytechnics	29.65	(-) 1.17	28.48	26.71	(-) 1.77
12	55	4702-Capital Outlay on Minor Irrigation-Surface Water-Surface Drainage and Irrigation Schemes	3.36	(-) 0.87	2.49	0.11	(-) 2.38
		Provision for implementation of programme under RIDF-X	16.10	(-) 8.78	7.32	4.09	(-) 3.23
13	56	2236-Nutrition-Special Nutrition Programmes-Supplementary Nutrition Programme for the children of age group under 3 years relating to ICDS	21.34	(-) 1.92	19.42	5.39	(-) 14.03

Appendix 2.10

(Refer Paragraph 2.3.8, Page 32)

Statement showing cases where the whole amount of savings (Rs 1 crore and above) remained unsurrendered

	Description of the grant	Amount of savings not surrendered (Rupees in crore)
Revenue (Voted)		
3	- Council of Ministers	1.12
4	- Agricultural Marketing	1.35
7	- Backward Classes Welfare	65.55
10	- Consumer Affairs	3.05
15	- Education (School)	209.59
17	- Excise	3.62
19	- Fire Services	5.32
22	- Food Processing Industries and Horticulture	7.29
23	- Forest	18.22
24	- Health and Family Welfare	134.09
26	- Hill Affairs	9.02
29	- Industrial Reconstruction	1.03
31	- Information Technology	5.05
36	- Land and Land Reforms	32.50
42	- Personnel and Administrative Reforms	2.01
43	- Power and Non-conventional Energy Sources	213.69
44	- Public Enterprises	40.83
46	- Refugee, Relief and Rehabilitation	4.40
47	- Relief	84.45
49	- Sports and Youth Services	3.18
54	- Urban Development	59.99
55	- Water Investigation and Development	5.85
56	- Women and Child Development and Social Welfare	119.33
Revenue (Charged)		
8	- Co-operation	4.48
11	- Cottage and Small Scale Industries	2.53
20	- Fisheries	1.70
25	- Public Works	3.68
27	- Home	1.74
28	- Housing	2.16
36	- Land and Land Reforms	3.01
39	- Municipal Affairs	2.00
46	- Refugee Relief and Rehabilitation	1.14
47	- Relief	2.61
Capital (Voted)		
4	- Agricultural Marketing	5.21
5	- Agriculture	8.26
8	- Co-operation	1.72
15	- Education (School)	2.50
19	- Fire Services	3.99
21	- Food and Supplies	9.00
22	- Food Processing Industries and Horticulture	2.67
23	- Forest	8.85
24	- Health and Family Welfare	19.62
27	- Home	11.08
28	- Housing	4.13
29	- Industrial Reconstruction	1.55
30	- Information and Cultural Affairs	1.36
31	- Information Technology	1.10

Description of the grant		Amount of savings not surrendered (Rupees in crore)
32	- Irrigation and Waterways	92.34
36	- Land and Land Reforms	2.08
39	- Municipal Affairs	65.99
43	- Power and Non-Conventional Energy Sources	573.66
46	- Refugee Relief and Rehabilitation	5.52
50	- Sundarban Affairs	4.18
52	- Tourism	1.06
55	- Water Investigation and Development	14.00
56	- Women and Child Development and Social Welfare	12.97
Capital (Charged)		
8	- Cooperation	13.00
9	- Commerce and Industries	5.63
11	- Cottage and Small Scale Industries	3.58
20	- Fisheries	18.30
28	- Housing	1.65
47	- Relief	10.00
Total		1960.58

Appendix 2.11

(Refer Paragraph 2.3.8, Page 32)

Statement showing Grants/Appropriations in which large savings (Rs 1 crore and above) had not been surrendered

		Description of the grant	Total Savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
			(R u p e e s i n c r o r e)			
Revenue (Voted)						
5	-	Agriculture	38.59	23.12	15.47	40
6	-	Animal Resources Development	83.34	60.57	22.77	27
8	-	Co-operation	1.62	0.11	1.51	93
11	-	Cottage and Small Scale Industries	14.05	0.74	13.31	95
12	-	Development and Planning	52.16	0.11	52.05	99
14	-	Education (Mass)	10.71	2.63	8.08	75
18	-	Finance	64.33	1.19	63.14	98
21	-	Food and Supplies	54.93	0.60	54.33	99
25	-	Public Works	56.92	0.37	56.55	99
27	-	Home	147.08	1.07	146.01	99
28	-	Housing	6.52	0.01	6.51	99
33	-	Jails	5.42	0.55	4.87	90
34	-	Judicial	25.09	0.01	25.08	99
35	-	Labour	55.59	0.22	55.37	99
39	-	Municipal Affairs	84.36	0.96	83.40	99
40	-	Panchayat and Rural Development	230.24	183.04	47.20	20
51	-	Technical Education and Training	11.18	3.13	8.05	72
53	-	Transport	35.25	0.13	35.12	99
Capital (Voted)						
9	-	Commerce and Industries	3.88	0.48	3.40	88
18	-	Finance	7.64	0.01	7.63	99
25	-	Public Works	266.83	132.30	134.53	50
51	-	Technical Education and Training	4.91	1.36	3.55	72
Revenue (Charged)						
18	-	Finance	113.01	0.74	112.27	99
34	-	Judicial	8.46	1.11	7.35	87
40	-	Panchayat and Rural Development	1.55	0.50	1.05	68
Capital (Charged)						
40	-	Panchayat and Rural Development	2.62	1.25	1.37	52
Total			1386.28	416.31	969.97	

Appendix 2.12

(Refer Paragraph 2.3.8, Page 33)

Statement showing Grants/Appropriations in which amount surrendered in March 2006

	Description of the grant/appropriation	Grant/ Appropriation	Amount Surrendered (Rupees in crore)
1	- State Legislature	Revenue (Voted)	5.10
5	- Agriculture	Revenue (Voted)	23.12
6	- Animal Resources Development	Revenue (Voted)	60.57
9	- Commerce and Industries	Revenue (Voted)	1.66
		Capital (Voted)	0.48
11	- Cottage and Small Scale Industries	Revenue (Voted)	0.74
13	- Education (Higher)	Revenue (Voted)	74.12
14	- Education (Mass)	Revenue (Voted)	2.63
16	- Environment	Revenue (Voted)	0.27
18	- Finance	Revenue (Voted)	1.19
		Revenue (Charged)	0.74
21	- Food and Supplies	Revenue (Voted)	0.60
25	- Public Works	Revenue (Voted)	0.37
		Capital (Voted)	132.30
27	- Home	Revenue (Voted)	1.07
33	- Jails	Revenue (Voted)	0.55
34	- Judicial	Revenue (Charged)	1.11
35	- Labour	Revenue (Voted)	0.22
39	- Municipal Affairs	Revenue (Voted)	0.96
40	- Panchayat and Rural Development	Revenue (Voted)	183.04
		Revenue (Charged)	0.50
		Capital (Voted)	0.22
		Capital (Charged)	1.25
41	- Parliamentary Affairs	Revenue (Voted)	0.58
45	- Public Health Engineering	Revenue (Voted)	8.39
		Capital (Voted)	62.66
48	- Science and Technology	Revenue (Voted)	0.25
51	- Technical Education and Training	Revenue (Voted)	3.13
		Capital (Voted)	1.36
		Total	569.18

Appendix 2.13

(Refer Paragraph 2.3.9, Page 33)

Statement showing some major cases where expenditure was incurred without provision

(Rupees in crore)

Description of Grant and Major Head		Expenditure incurred
Grant No. 9 –	2852-Industries-State Government's Grants to WBIDC for development in the "No Industry District"	22.37
Grant No. 18-	2049-Interest Payments-Interest on Market Loans (Charged)-Non-Plan-7.17 per cent West Bengal Loan, 2017	34.63
	7.7 per cent West Bengal State Development Loan, 2015	24.53
	7.39 per cent West Bengal GS 2015	16.61
	7.53 per cent West Bengal State Development Loan, 2015	23.85
	6003-Internal Debt of the State Government-101-Market Loans-Non-Plan-Not Bearing Interest -N027-14 per cent West Bengal Loan, 2005	429.03
Grant No. 24-	110-Ways and Means Advances from the Reserve Bank of India-Non-Plan-Ways and Means Advances from the Reserve Bank of India-Special	269.56
	2210-Medical and Public Health-05-Medical Education and Training and Research-102- Homoeopathy -Development of under graduate college of Indian System of medicines and Homoeopathy	9.13
Grant No. 25-	5054-Capital Outlay on Roads and Bridges-03-State Highways- 799-Suspense-Development of State Roads	60.99
Grant No 39-	2217-Urban Development -05--Other Urban Development Schemes-Employment Generation in Urban Areas	27.21
	789-Special Component Plan for SC-Employment Generation in Urban Areas	10.19
	800-Other Expenditure-Grant to CMC/HMC for adjustment of Energy Bills of CESC	55.00
	Assistance to Urban Local Bodies as recommended by Twelfth Finance Commission	36.23
Grant No 43-	2801- Power -80-General-800-Other Expenditure-Grants to Power Utilities towards Subsidy to Tariff	19.97
Total		1039.30

Appendix 2.14

(Refer Paragraph 2.3.10, Page 33)

Statement showing inadequate budgetary control

a) Surrender in excess of actual savings

		Description of the grant/appropriation	Section	Savings	Surrendered
				(Rupees in crore)	
1	-	State Legislature	Revenue – Charged	0.11	0.14
13	-	Education (Higher)	Revenue – Voted	32.04	74.12
45	-	Public Health Engineering	Capital – Voted	37.64	62.66
			Total	69.79	136.92

b) Surrender inspite of excess expenditure

		Description of the grant/appropriation	Section	Excess	Surrendered
				(Rupees in crore)	
9	-	Commerce and Industries	Revenue	31.77	1.66
45	-	Public Health Engineering	Revenue	2.91	8.39
			Total	34.68	10.05

Appendix 2.15

(Refer Paragraph 2.3.12, Page 33)

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

Name of the department	Grant Number	Head	Actual expenditure (Rupees in lakh)	Remarks/ criteria number (As per G.O. No. 3229(47)-FB dated 26-02-1981)
Agricultural Marketing	04	2435-Other Agricultural Programmes-01-Marketing and quality Control-101-Marketing facilities-Central Plan (New schemes) CN005-Undertaking Study for Marketing Research and Information Network and other market led extension activities	41.00	7
Agriculture	05	2401-Crop Husbandry – 00-800-Other Expenditure – Plan Central (New Schemes) CN004-Promotion/Strengthening of IT in Agriculture under AGRISNET Project	125.91	5
School Education	15	4202-Capital Outlay on Education Sports, Art & Culture-01-General Education-201-Elementary Education –Non Plan - 003-Accommodation of District Offices (Kolkata/South 24 Parganas) under the Control of School Education/MEE Department	246.70	2
Irrigation and Waterways	55	4702-Capital Outlay on Minor Irrigation-00-800- Other expenditure- Centrally Sponsored (New Schemes)-CS001- Development of water bodies directly linked to Agriculture	2.15	2
			415.76	

Appendix 2.16

(Refer Paragraph 2.6, Page 35)

Statement showing DDOs operating PLAs and continuing the same over the years

Sl. No.	Name of the DDO	Year of opening of PLA	Closing balance as on 31.3.2006 (Rupees in crore)
1	DM, Malda	1990-1991	27.79
2	DM, Hooghly	1994-1995	3.05
3	DM, Purulia	1990-1991	14.95
4	DM, Bardhaman	1994-1995	6.23
5	DM, Paschim Medinipur	1990-1991	13.01
6	DM, Murshidabad	1990-1991	16.88
7	DM, Purba Medinipur	2001-2002	7.04
8	DM, Dakshin Dinajpur	1991-1992	12.20
9	DM, Uttar Dinajpur*	1994-1995	15.87
10	DM, Jalpaiguri	1993-1994	30.70
11	DM, North 24 Parganas	1990-1991	22.40
12	DM, South 24 Parganas	1990-1991	5.21
13	DM, Birbhum	1990-1991	3.65
14	DM, Coochbehar	1990-1991	17.00
15	DM, Bankura	1995-1996	8.34
16	DM, Howrah	1990-1991	7.52
17	SP, Bardhaman*	1966-1967	1.16
18	DG & IG of Police, W.B.	1994-1995	0.18
19	Director of Agriculture	NA	0.01
20	Superintendent, Medical College and Hospital, Kolkata.	1997-1998	0.95
21	Superintendent, R G Kar Medical College and Hospital, Kolkata	1996-1997	0.55
22	Superintendent, National Medical College and Hospital, Kolkata.	1996-1997	0.48
23	Principal, Dr. R. Ahmed Dental College and Hospital, Kolkata	NA	0.03
24	Director, IPGME&R, Kolkata	1996-1997	0.06
25	Joint Director, ARD (Poultry)*	1966-1967 (I) 1971-1972 (II)	0.04 0.34
26	Addl. Director, ARD (Poultry), Haringhata Farm, Nadia*	1968-1969 (I) 1968-1969 (IV) 1975-1976 (II) 1975-1976 (III)	0.0004 0.007 0.0016 0.35
27	Dum Dum Central Correctional Home	Early Seventies	0.0004 0.0327
28	Labour Commissioner	1972-1973	0.15
29	Special LAO, Howrah*	1981-1982 (I) 1981-1982 (II)	12.94 7.88
	Total		237.00

* These five DDOs opened PLAs in consultation with the Accountant General (Accounts and Entitlement)

Appendix 2.17

(Refer Paragraph 2.6, Page 35)

Statement showing year-wise retention of unspent balances in the PLAs over the years

Sl. No.	Name of the DDO	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	Total amount of unspent balances as on 31.3.2006
(R u p e e s i n l a k h)																		
1	Director of Agriculture	-	-	-	-	-	-	-	-	-	1.21	-	-	-	-	-	-	1.21
2	DG & IG of Police, West Bengal	-	-	-	-	8.04	-	-	-	-	-	9.73	-	-	-	-	-	17.77
3	DM, Paschim Medinipur	-	-	0.73	-	0.39	0.16	25.68	7.00	0.32	3.93	15.27	13.34	112.14	76.60	155.63	890.22	1301.41
4	DM, Purba Medinipur	-	-	-	-	-	-	-	-	-	-	-	0.88	7.51	-	89.24	606.62	704.25
5	DM, Murshidabad	0.90	0.23	0.21	0.14	0.07	0.21	0.99	0.52	8.78	12.44	0.53	7.79	28.40	30.00	132.81	1463.78	1687.80
6	DM, Coochbehar	-	-	-	-	-	-	-	-	-	-	-	1.11	3.95	167.76	386.09	1140.84	1699.75
7	DM, South 24 Parganas	0.20	-	-	-	-	-	5.02	-	-	-	2.12	11.32	14.12	8.68	78.08	401.25	520.79
GRAND TOTAL		1.10	0.23	0.94	0.14	8.50	0.37	31.69	7.52	9.10	17.58	27.65	34.44	166.12	283.04	841.85	4502.71	5932.98

(Rs 59.33 crore)

Appendix 2.18

(Refer Paragraph 2.6, Page 35)

Statement showing PLAs remaining inoperative over the years

Sl. No	Name of the DDO	Purpose of opening of the PLA	Date of opening of the PLA	Date from which the PLA remained inoperative	Balance held in the PLA on 31.03.2006 (Rupees in crore)
1	Director of Agriculture	NA	NA	December 1999	0.01
2	Director General & Inspector General of Police, West Bengal	Development programme of Border Area	24-03-1995	16.12.2002	0.18
3	Superintendent of Police, Bardhaman.	Purchase of rationed and non-rationed articles for Police ration	1966	1.08.1998	1.15
4	Superintendent, Medical College and Hospital, Kolkata	For depositing hospital receipts/ collections	May 1997	May 1997	0.95
5	Superintendent, National Medical College and Hospital, Kolkata	For depositing hospital receipts/ collections	9.01.1997	28.05.1999	0.48
6	Superintendent, R G Kar Medical College and Hospital, Kolkata	For depositing hospital receipts/ collections	1997	21.06.2000	0.55
7	Dum Dum Central Correctional Home, Kolkata	For depositing un-expendable portion of P C wages of prisoners	NA	1986-1987	0.0004
			NA	1997-1998	0.0327
8	Additional Director, ARD, Haringhata Farm, Nadia	For day to day expenditure	March 1969	1977	0.0004
		For supply of balanced feed for pigs	April 1977	19-03-1980	0.0016
		For distribution of mixed cattle feed	11-02-1976	21-01-2002	0.35
Total					3.705

Appendix 2.19

(Refer Paragraph 2.6, Page 35)

Statement showing the discrepancies between PLA cash book and Treasury pass book in respect of closing balances as on 31 March 2006

Sl. No	Name of the DDO	Balance as per PLA cash book	Balance as per Treasury pass book/ RBI	Discrepancies involved	
				Excess in Cash Book balance	Excess in pass Book balance
(i n r u p e e s)					
1	DM, Paschim Medinipur	130141211.29	130183179.64		41968.35
2	DM, Murshidabad	168782425.26	169601526.35		819101.09
3	DM, North 24 Parganas	224029983.96	227370074.96		3340091.00
4	DM, Birbhum	36519925.40	36509913.40		118370.00*
5	SP, Bardhaman	11509021.81	11512763.69		3741.88
6	Director of Agriculture	120964.08	90208.83		30755.25
7	Joint Director of ARD (Poultry) I	430543.31	503674.29		73130.98
8	Joint Director of ARD (Poultry) II	3382272.90	3357290.97	24981.93	-
9	Director, IPGME&R, Kolkata	600103.58	607905.23		7801.65
10	Principal, Dr. R. Ahmed Dental College and Hospital, Kolkata	259899.00	294863.00		34964.00
11	DG&IG of Police, West Bengal	1776826.19	1276826.19	500000.00	-
	Total	577553176.78	581308226.55	524981.93	4469924.20

(* including six cheques amounting to Rs 108358 issued but not encashed within 31 March 2006)

Appendix 2.20

(Refer Paragraph 2.7, Page 36)

Statement showing department-wise drawals of AC Bills during 1987-2006 and adjustment awaited there against upto 2005-2006

Sl. No.	Name of Department	Amount drawn	Amount awaiting adjustment
		(R u p e e s i n L a k h)	
1	Animal Resources Development	0.77	0.77
2	Consumers Affairs	2.94	2.94
3	Finance	99.93	99.93
4	Food and Supplies	68.19	68.19
5	Health and Family Welfare	808.51	808.51
6	Home (Police)	1305.58	1305.58
7	Labour	1160.91	1160.91
8	Land & Land Reforms	3448.16	2941.35
9	Panchayats and Rural Development	170.52	170.52
10	Relief	271.29	271.29
11	School Education	54.03	54.03
12	Social Welfare	117.94	117.94
13	Tourism	2.38	2.38
	Total	7511.15	7004.34

Total drawals - **Rupees 75.11 crore**
Total adjustment - **Rupees 5.07 crore**
Total unadjusted advance - **Rupees 70.04 crore**

Appendix 3.1

(Refer para 3.1.5, page 42)

EXECUTIVE SUMMARY

The survey was conducted between December 2005 and February 2006 among the schools and households of the State to assess the reach and impact of the programme, to identify the obstacles, to collect the views of the parents of the benefited children, etc. A total of 225 schools and 4436 households spread across urban and rural areas were contacted. An adult member as well as children from each household contacted was interviewed. While conducting the survey a stratified setter-stage design of sampling was adopted. The villages in rural sector and urban frame survey blocks in urban sector were treated as first stage units while households were treated as the ultimate stage units in both sectors.

Findings of the survey

- Among the children in the age group of 6 to 14 years, about 90 out of every 1000 children are out of school. In rural areas the average was 97 out of 1000, while in urban areas it was 62 per 1000.
- In two *per cent* of villages areas and 8 *per cent* of urban areas there were no school within a radius of 1 Km.
- 97 *per cent* of primary Schools, 94 *per cent* of Upper primary schools and all high schools with upper primary sections in urban areas and 99 *per cent* of primary schools, 89 *per cent* of Upper primary schools and all high schools with upper primary sections in rural areas received grants/aid under Sarva Siksha Abhiyan (SSA).
- Among the schools in which civil works were taken up, 44 *per cent* of primary schools, 56 *per cent* of Upper primary schools and 61 *per cent* of high schools with upper primary sections constructed new buildings using SSA funds. Thirty seven *per cent* of primary schools, 32 *per cent* of Upper primary schools and 25 *per cent* of high schools with upper primary sections utilised funds for repairing existing structures, while 22 *per cent* of primary schools, one *per cent* of Upper primary schools and six *per cent* of high schools with upper primary sections gained sanitation facilities by constructing toilets.
- Seven *per cent* of Primary schools, one *per cent* of Upper primary schools and four *per cent* of high schools with upper primary sections constructed separate toilets for girls.

- Sixteen *per cent* of Primary schools, 0.4 *per cent* of Upper primary schools and four *per cent* of high schools with upper primary sections constructed water supply installations.
- Some schools utilized the funds to create facilities for better learning environment like **Library books** (12 *per cent* in Primary schools, one *per cent* in Upper primary schools and seven *per cent* high schools with upper primary sections), **Computers** (Primary schools -0.4 *per cent* upper primary schools-0.4 *per cent* and high schools with upper primary sections - one *per cent*), **Blackboards** (44 *per cent* in primary schools, three *per cent* in upper primary schools and 11 *per cent* in high schools with upper primary sections), and **electric fittings** (three *per cent* in primary schools, 0.4 *per cent* in upper primary schools and two *per cent* in high schools with upper primary sections)
- Eighty three *per cent* of primary schools, 78 *per cent* of upper primary schools and 81 *per cent* of high schools with upper primary sections accessed the school grant while 87 *per cent* of primary schools, 78 *per cent* of upper primary schools and 71 *per cent* of high schools with upper primary sections received the teachers grant
- Very few number of schools (Primary schools -five *per cent*, high schools with upper primary sections -three *per cent*) accessed grants for disabled children while no upper primary schools received such grant.
- Seventy one *per cent* of primary schools, four *per cent* of upper primary schools and 18 *per cent* of high schools with upper primary sections had formed education committees.
- In order to bring accountability to the expenditures incurred for the development of schools, education Committees had bank accounts jointly with the headmaster in 59 *per cent* of Primary schools, four *per cent* of upper primary schools and 15 *per cent* of high schools with upper primary sections.
- Thirty five *per cent* of community members were trained under SSA
- Though majority of the schools had pucca structures, six *per cent* of Primary schools, four *per cent* of upper primary schools and one *per cent* of high schools with upper primary sections were operating in Kuccha structures, which are not stable and hence unsuitable for running schools.
- Two *per cent* of primary schools did not have any building at all.
- Operation Blackboard was found to be implemented in majority of the schools (56 *per cent* of primary schools, 56 *per cent* of upper primary schools and 71 *per cent* of high schools with upper primary sections)
- Free textbooks were distributed to girl students in 58 *per cent* of primary schools, 68 *per cent* of upper primary schools and 61 *per cent* of high

- schools with upper primary sections while 48 *per cent* of primary schools, 52 *per cent* of upper primary schools and 71 *per cent* of high schools with upper primary sections did the same among SC & ST students.
- Mid-day meal scheme, a flagship programme of government, was found to be implemented in 89 *per cent* of primary schools, 20 *per cent* of upper primary schools and 30 *per cent* of high schools with upper primary sections.
 - To make learning more enjoyable, teaching learning materials (TLM) were found to be made available to all the classes in 54 *per cent* of primary schools, 56 *per cent* of upper primary schools and 55 *per cent* of high schools with upper primary sections and the same have been given to some of the classes in 39 *per cent* of primary schools, 32 *per cent* of upper primary schools and 41 *per cent* of high schools with upper primary sections. No TLM have been provided in seven *per cent* of primary schools, 12 *per cent* of upper primary schools and five *per cent* of high schools with upper primary sections
 - While 32 *per cent* of parents from rural areas cited young age as the main reason for not enrolling their children in schools, for 45 *per cent* of urban parents, it was affordability.
 - One *per cent* of children said that the schools do not open in time and that their schools do not open on all days that it is meant to be open.
 - Regarding the role of teachers, 0.7 *per cent* of children stated that teachers are not regular and three *per cent* children stated that the teachers do not teach for the full duration of class.
 - Forty eight *per cent* (59 *per cent* rural and 31 *per cent* urban) of the children stated that mid-day meal is being served in their schools
 - Among 59 *per cent* of the children who stated that they received free text books, 95 *per cent* stated that they received all the free text books on time.
 - Forty two *per cent* of the parents said they were extremely satisfied with the quality of education received by their children.

Appendix 3.2

(Refer paragraph 3.1.6.2, page 43)

Intervention wise target of expenditure as per Annual Work Plans (AWPs) and actual expenditure incurred during 2002-2005

Sl No.	Intervention	Target of expenditure as per AWP	Actual expenditure				Percentage of expenditure to	
			2002-2003	2002-2004	2004-2005	Total	Target	Total expenditure
			(Rupees in crore)				(Per cent)	
1	Project Management	64.63	1.07	2.61	7.72	11.40	17.6	1.4
2	Community Mobilization	4.23	0.67	1.31	1.04	3.02	71.4	0.4
3	Civil works	549.09	26.84	79.35	314.55	420.74	76.6	53.3
4	Pedagogy	731.82	35.68	39.70	126.55	201.93	27.6	25.6
5	Alternative schooling	266.02	10.49	17.85	113.50	141.84	53.3	18.0
6	Education of Children with special needs	24.38	0.02	0.07	2.33	2.42	9.9	0.3
7	Innovative Activities							
	(i) Early childhood care and Education	3.72	-	0.20	1.42	1.62	43.6	0.2
	(ii) Girl's Education and SC/ST children	10.27	0.02	1.15	0.66	1.83	17.8	0.2
	(iii) Others	12.27	0.32	0.70	1.00	2.02	16.5	0.3
8	Planning, Research Monitoring & MIS	18.88	0.69	0.76	1.06	2.51	13.3	0.3
	Total	1685.31	75.80	143.70	569.83	789.33	46.8	

Appendix 3.3

(Refer Paragraph 3.2.6.1, page 61)

Statement showing target and actual procurement by various procurement agencies

(Quantities in lakh MT)

Year	Target for procurement of rice as fixed by the State Govt for							Achievement against target for procurement of rice						
	FCI	F&S Deptt	WBECSC (♣)	BENFED (♣)	NAFED (♣)	CONFED (♣)	Total	FCI	F&S Deptt	WBECSC	BENFED	NAFED	CONFED	Total
2001-02	-	6.00	-	-	-	-	6.00	-	1.96	-	0.09	-	-	2.05
2002-03	4.00	2.00	0.35	0.65	-	-	7.00	1.30	1.24	0.07	0.33	-	-	2.94
2003-04	8.00	1.26	0.62	1.22	-	-	11.10	6.30	1.19	0.51	1.13	-	-	9.13
2004-05	12.00	3.02	0.50	2.10	-	-	17.62	5.79	1.58	0.33	2.10	-	-	9.80
2005-06	12.00	1.00	0.50	2.50	0.50	0.50	17.00	3.06	0.80	0.07	0.64	0.17	0.24	4.98
Total	36.00	13.28	1.97	6.47	0.50	0.50	58.72	16.45	6.77	0.98	4.29	1.17	0.24	28.90

(♣) WBECSC - West Bengal Essential Commodities Supplies Corporation Limited, BENFED - The West Bengal State Co-operative Marketing Federation, NAFED - National Agricultural Coop Marketing Federation of India Limited, CONFED - West Bengal State Consumers Co-operative Federation Limited

Appendix 4.1

(Refer paragraph 4.6.1, page 140)

Statement showing details of misappropriation and misutilisation of Government money

Sl. No.	Name of the office	Date of verification by DDO at the instance of audit	Book balance as per Cash book on the date of verification	Cash actually found on physical verification	Total shortage	Unadjusted vouchers	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft	Lapses cheques/ drats
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	MSVP, SSKM Hospital, Kolkata	15-10-2004	8169183.28	8058553.75	110629.53	51853.53			58776.00
2	Principal, Chitta Ranjan Seva Sadan, Kolkata	03-01-2005	3036566.59	1145950.34	1890616.25			1889788.25	828.00
3	Supdt., Dr. B. C. Roy DRL & Polyclinic, Kolkata	04-01-2005	21148.20	7465.70	13682.50	13682.50			
4	Supdt., Bhatpara S. G. Hospital, North 24 Parganas.	05-10-2004	338601.00	252927.00	85674.00	85674.00			
5	Vice Chancellor, WB University of Animal and Fishery Sciences, Kolkata	04-11-2004	53083.50	51094.00	1989.50	1989.50			
6	Dy. Director, ARD & PO, Purulia	17-9-2004	11550.00	10110.00	1440.00		1440.00		
7	BDO., Barasat-I, North 24 Parganas	27-12-2004	1088585.48	983873.48	104712.00			104712.00	
8	BDO., Mirik, Darjeeling	25-6-2004	4065090.20	3738307.50	326782.70	17126.00		309656.70	
9	Supdt., Alipore Central Jail, Kolkata	01-4-2004	7040777.42	7021371.90	19405.52		19405.52		
10	Supdt., Alipore Special Correctional Home, Kolkata	05-4-2004	248371.85	200102.25	48269.60	48269.60			
11	Land Acquisition Collector, Kolkata	04-10-2004	61260.77	59,134.77	2,126.00	2,126.00			
12	SDO, Barrackpore, North 24 Parganas.	19-11-2004	4133263.36	3815432.10	317831.26	317831.26			
13	AO, WB Secretariat, Kolkata	13-5-2005	245569733.61	228179896.48	17389837.13		17389837.13		
14	Supdt. S.D.Hospital, Asansol	30-8-2005	868363.00	567565.00	300798.00	300798.00			
15.	M.S.V.P.Bankura Sammilani Medical College & Hospital	8-8-2005	1403919.58	1342083.32	61836.26	61836.26			
Grand Total			276109497.84	255433867.59	20675630.25	901186.65	17410682.65	2304156.95	59604.00

Appendix 4.2

(Refer Paragraph 4.6.2, page 142)

Statement showing Year-wise position of Inspection Reports and Paragraphs pending settlement

Year	Land and Land Reforms Department		Technical Education and Training Department		Refugee, Relief and Rehabilitation Department		Fire Services Department		Excise Department		Commercial *		Public works (CB) Department		Irrigation and Waterways Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1969-1970	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1970-1971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1971-1972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1972-1973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1973-1974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1974-1975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1975-1976	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
1976-1977	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1977-1978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1978-1979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1979-1980	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
1980-1981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1981-1982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1982-1983	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
1983-1984	2	3	-	-	-	-	-	-	-	-	-	-	-	-	2	5	4	8
1984-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	17	8	17
1985-1986	1	3	-	-	-	-	-	-	-	-	-	-	-	-	13	14	14	17
1986-1987	2	2	-	-	-	-	-	-	-	-	-	-	-	-	7	12	9	14
1987-1988	1	1	2	7	-	-	-	-	-	-	-	-	-	-	6	6	9	13
1988-1989	2	2	1	1	-	-	-	-	-	-	-	-	-	-	16	34	19	37
1989-1990	4	5	1	3	-	-	-	-	-	-	-	-	-	-	7	8	12	16
1990-1991	3	4	-	-	-	-	-	-	-	-	-	-	-	-	13	20	16	24
1991-1992	9	18	1	8	-	-	-	-	-	-	-	-	-	-	25	30	35	56
1992-1993	12	16	1	2	-	-	1	1	1	2	-	-	1	3	13	11	29	35

* Under Commerce and Industries Department, Cottage and Small Scale Industries Department, Animal Resources Development Department, Housing Department and Food and Supplies Department

Year	Land and Land Reforms Department		Technical Education and Training Department		Refugee, Relief and Rehabilitation Department		Fire Services Department		Excise Department		Commercial *		Public works (CB) Department		Irrigation and Waterways Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1993-1994	11	15	2	2	-	-	-	-	1	1	-	-	1	11	28	56	43	85
1994-1995	8	17	3	9	1	5	-	-	-	-	-	-	1	4	38	41	51	76
1995-1996	16	30	3	16	1	3	-	-	1	1	-	-	1	5	43	48	65	103
1996-1997	25	55	2	10	3	3	-	-	3	4	-	-	1	1	49	55	83	128
1997-1998	25	52	4	10	1	2	1	1	3	4	1	1	4	4	33	51	72	125
1998-1999	21	34	4	10	1	2	1	3	1	1	-	-	6	11	28	34	62	95
1999-2000	37	97	3	11	1	1	1	2	5	7	-	-	12	18	31	64	90	200
2000-2001	51	183	3	11	3	6	4	11	1	1	1	1	14	19	35	52	112	284
2001-2002	55	204	15	71	-	-	-	-	1	6	1	1	7	7	42	117	121	406
2002-2003	57	219	2	9	6	8	4	5	3	7	2	2	6	15	49	143	129	408
2003-2004	36	170	7	32	6	7	-	-	11	22	2	2	13	24	48	145	123	402
2004-2005	32	224	15	85	14	18	6	21	3	14	8	23	8	13	27	87	113	485
2005-2006	35	310	4	18	10	17	7	22	1	4	-	-	-	-	10	27	67	398
Total	448	1668	73	315	47	72	25	66	35	74	15	30	75	135	571	1087	1289	3447
More than 10 years	74	120	14	48	2	8	1	1	3	4	-	-	4	23	219	302	317	506

Appendix 4.3

(Refer paragraph 4.6.3, page 143)

Statement showing names of the departments who did not submit Action Taken Notes

SI No	Name of the department
1	Agriculture
2	Animal Resources Development
3	Backward Classes and Welfare
4	Commerce and Industries
5	Commercial Taxes
6	Co-operation
7	Cottage and Small Scale Industries
8	Development and Planning
9	Excise
10	Fisheries
11	Food Process and Horticulture
12	Food and Supplies
13	Forests
14	Health and Family Welfare
15	Higher Education
16	Hill Affairs
17	Home (Const. and Elec.)
18	Home (Political)
19	Home (Police)
20	Housing
21	Industrial Reconstruction
22	Irrigation and Waterways
23	Judicial
24	Labour
25	Land and Land Reforms
26	Mass Education Extension
27	Municipal Affairs
28	Panchayats and Rural Development
29	Power
30	Public Health Engineering
31	Public Works
32	Public Works (Roads)
33	School Education
34	Sports and Youth Services
35	Technical Education and Training
36	Transport
37	Tourism
38	Urban Development
39	Water Investigation and Development
40	Women & Child Welfare & Social Welfare
41	Youth Services and Minorities Development and Welfare
42	Finance