



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year ended March 2015**



Government of West Bengal

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Preface

1. This Report has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution.
2. Chapters 1 and 2 of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2015. Information has also been obtained from the Government of West Bengal, wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
4. The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

The Report

Based on the audited accounts of the Government of West Bengal for the year 2014-15, this report provides an analytical review of the annual accounts of the State Government. The financial performance of the State has been assessed based on the FRBM Act, budget documents, Economic Review 2014-15, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The report is structured in three chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of West Bengal Government's fiscal position as on 31 March 2015. It, *inter-alia*, provides an insight into the public finances of the State including trends in receipts, expenditure and borrowing by the State Government, besides a brief account of central funds transferred directly to the State implementing agencies through the off budget route.

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

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

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

Audit findings

Finances of the State Government

Fiscal position of the State: Revenue receipts of the Government grew at a rate of 18.70 *per cent* over the previous year, while the corresponding growth of revenue expenditure was 12.91 *per cent*. During the year, revenue receipts were ₹ 86514 crore as against revenue expenditure of ₹ 103652 crore resulting in a revenue deficit of ₹ 17138 crore. The revenue deficit was 2.14 *per cent* of GSDP as against the MTFP target of 1.29 *per cent*. The fiscal deficit during 2014-15 stood at ₹ 27346 crore which was 3.41 *per cent* of GSDP as against the MTFP target of 2.98 *per cent*.

Enactment of Fiscal Responsibility Legislation: The State introduced the West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act in July 2010 and amended it in February 2011 fixing the rolling fiscal targets for 2010-15. The Act aimed at bringing in direction and prudence in fiscal management and improving fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit accompanied by prudent debt management consistent

with fiscal sustainability and greater transparency. The fourth Medium-term fiscal policy statement and Fiscal policy strategy statement was presented before the Legislature along with the Budget for the year 2015-16 in February 2015. Though the fiscal deficit was above the ceiling prescribed in FRBM Act, the State had brought down the total liabilities closer to the ceiling prescribed in FRBM Act.

Prioritisation of Capital expenditure: Capital expenditure as well as expenditure under economic sector is the major indicator of development activity. In both the cases, not only was the actual expenditure below budget estimate, capital expenditure was low at 8.66 *per cent* of total expenditure during 2014-15. This was indicative of failure on the part of the State in utilising its high cost borrowed funds to create capital assets for accelerating development, as most of these funds were utilised to meet the revenue deficit.

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

Financial management and budgetary control

Against a total budget provision ₹ 173544 crore during 2014-15, expenditure of ₹ 148255 crore was incurred. This resulted in overall saving of ₹ 25289 crore. Expenditure of ₹ 7315 crore was incurred in 114 cases without any provision in the original estimates/supplementary demand. There were instances of inadequate provision of funds, unnecessary/excessive re-appropriations and rush of expenditure at the end of the year. In some cases, the anticipated savings were not surrendered leaving no scope for utilising these funds for other developmental purposes. In violation of the provisions of Budget Manual and West Bengal Financial Rules, the Controlling Officers of test checked departments did not monitor the progress of expenditure.

Financial Reporting

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

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

CHAPTER 1

Finances of the State Government

Chapter-1

Finances of the State Government

Profile of West Bengal

West Bengal is the 13th largest State in terms of geographical area (88,752 sq. km) and the fourth largest by population. As indicated in **Appendix 1.1** the State's population increased from 801.76 lakh in 2001 to 913.48 lakh¹ in 2011 recording a decadal growth of 13.93 *per cent*. The percentage of population below the poverty line was lower than the all-India average². The State's Gross State Domestic Product (GSDP) in 2014-15 at current prices was ₹ 800868 crore. The State's literacy rate³ increased from 68.64 *per cent* (as per 2001 census) to 76.26 *per cent* (as per 2011 census). The per capita income of the State⁴ stands at ₹ 78903 at current prices. General data relating to the State is given in **Appendix 1.1**.

Gross State Domestic Product (GSDP)

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

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

Year	2010-11	2011-12	2012-13	2013-14	2014-15	CAGR ⁵ (in per cent)
India's GDP (₹ in crore)	7248860	8391691	9388876	10472807	11509810#	
Growth rate of GDP (percentage)	18.66	15.77	11.88	11.54	9.90	12.25
State's GSDP (₹ in crore)	460959	528316	603311	706561	800868	
Growth rate of GSDP (percentage)	15.56	14.61	14.20	17.11	13.35	14.81

Source: For GSDP, the information as available on CSO website as on 31st July, 2015.

GSDP figures for the year 2014-15 relating to Gujarat, Himachal Pradesh, Kerala, Manipur, Mizoram, Sikkim and Tripura have been obtained from respective AGs/Directorate of Economics and Statistics.

#Exclude three States/UTs namely Goa, Andaman & Nicobar Islands and Chandigarh.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of West Bengal (GoWB) during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of Finance Accounts are shown in **Appendix 1.2**. The methodology adopted in analysing the trends of State Government finances has been discussed in **Appendix 1.3**.

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

² Source: Annual Report 2013-14, Planning Commission

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

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

⁵ Compound Annual Growth Rate (CAGR)

1.1.1 Summary of Fiscal Transactions in 2014-15

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2014-15) *vis-à-vis* the previous year (2013-14), while **Appendix 1.4** provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.2: Summary of Fiscal Operations in 2014-15

(₹ in crore)

Receipts			Disbursements				
	2013-14	2014-15		2013-14	2014-15		
					Non-Plan	Plan	Total
Section-A: Revenue							
Revenue Receipts	72882	86514	Revenue Expenditure	91797	73877	29775	103652
Tax Revenue	35831	39412	General Services	40834	42539	173	42712
Non-Tax Revenue	2023	1627	Social Services	38262	24221	15935	40156
Share of Union Taxes/Duties	23175	24595	Economic Services	12083	6548	13609	20157
Grants from GoI	11853	20880	Grants-in-aid and Contributions	618	568	59	627
Section-B: Capital							
Misc. Capital Receipts	-	-	Capital Outlay	6927	-	9879	9879
Recoveries of Loans and Advances	1158	176	Loans and Advances Disbursed	663	264	241	505
Public Debt Receipts*	30932	35812	Repayment of Public Debt*	12802			12300
Contingency Fund	-	-	Contingency Fund	-			-
Public Account Receipts	116179	131865	Public Account Disbursements	108202			129352
Opening Cash Balance ⁶	11518	12278	Closing Cash Balance ⁶	12278			10957
Total	232669	266645	Total	232669			266645

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

*Excluding net transactions under ways and means advances and overdraft

Significant changes that occurred during 2014-15 as compared to the previous year are enumerated below:

- Revenue Receipts of the State increased by ₹ 13632 crore (18.70 per cent) while the Revenue Expenditure registered an increase of ₹ 11855 crore (12.91 per cent) over the previous year.
- Share of Tax Revenue in the Revenue Receipts decreased to 46 per cent from 49 per cent while the share of Grants from Government of India (GoI) increased to 24 per cent from 16 per cent. Increase in the share of grants was due to substantial inflow of funds to the Consolidated Fund of the State consequent upon the abolition of direct transfer of funds

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

to implementing agencies in respect of Centrally Sponsored Schemes (CSS) in 2013-14.

- Revenue Receipts excluding the Grants from GoI (₹ 65634 crore) were not sufficient to meet the Committed Expenditure⁷ (₹ 66609 crore) which formed the bulk (64 *per cent*) of Revenue Expenditure (₹ 103652 crore).
- Public Debt receipts increased by 16 *per cent* (₹ 4880 crore) mainly due to increase in loans from special securities issued to NSSF⁸ of the GoI (₹ 3405 crore). Public Debt Repayments decreased by four *per cent* owing to less repayments from market borrowings by 12 *per cent* (₹ 502 crore).
- Market borrowings (₹ 25192 crore) formed 70 *per cent* of the total Public Debt Receipts while special securities issued to NSSF of the GoI (₹ 7712 crore) formed 22 *per cent*. Interest outflow on the market borrowings and NSSF constitutes 50 *per cent* and 36 *per cent* respectively of the total interest payments (₹ 21588 crore).

1.1.2 Review of the fiscal situation

With a view to ensuring prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction of fiscal deficit, prudent debt management and greater transparency in fiscal operations of the State Government, West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act, 2010, was passed by the West Bengal State Legislature in July 2010. In compliance with the Act, WBFRBM Rules, 2011 were introduced by the Finance department in February 2011. The Act was amended with effect from 7 February 2011 by passing the WBFRBM (Amendment) Act 2011 in April 2011. Extract of the WBFRBM Act 2010 and the Amendment Act are given in **Appendix 1.5**.

As per the Act, the State Government was required to bring out the following fiscal documents in prescribed *pro forma* and table the same along with the Budget before the Legislative Assembly:

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

The fourth MTFPS and FPSS were presented before the Legislature along with the Budget for the year 2015-16 in February 2015.

⁷ Includes salary, pension, subsidy and interest payments

⁸ National Small Savings Fund

Major fiscal variables provided in the budget based on the recommendations of the 13th Finance Commission (FC) and as per the WBFRBM Act along with the actuals for 2014-15 are depicted in **Table 1.3**.

Table 1.3: Targets for major fiscal variables

(in per cent)

Fiscal variables	2014-15				
	13th FC targets for the State	Targets as prescribed in FRBM Act	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP**	Actuals for 2014-15
Revenue Deficit/GSDP	-	-	-	1.29	2.14
Fiscal Deficit/GSDP	3.00	3.00	1.91	2.98	3.41
Ratio of total Outstanding Debt of the Government to GSDP	34.30	34.30	34.32	34.28	34.66

Source: 13th FC Report, WBFRBM Act, Budget Publication 2014-15 and MTFPS
 **In the MTFP, RE figures for 2014-15 were mentioned

In the MTFPS for the year 2015-16, it was stated that the targets set out for 2014-15 under the WBFRBM Act, 2010 has become a challenge due to accumulation of huge debt burden over years coupled with steady decline of grants in aid from Government of India over the last few years. However, the contention of the State Government cannot be validated since grants in aid from Government of India has increased substantially during 2014-15, by ₹ 9027 crore.

The fiscal targets prescribed for 2014-15 in the MTFPS could not be achieved as seen from **Table 1.3**. In the FPSS for the year 2015-16, it was stated that since figures specified against debt stock, revenue deficit and fiscal deficit in the WBFRBM Act, 2010 were yet to be achieved by 2014-15⁹, “the targets might be put in extension for future years without bringing any necessary amendment in the Act”. Modifying the fiscal indicators would not only jeopardize the objective of the Act but also doing the same without amending the Act would violate the basic tenets of law.

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

1.1.3 Budget Estimates vis-à-vis Actuals

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

Budget estimates *vis-à-vis* actuals for the major fiscal variables for the year 2014-15 are depicted in **Appendix 1.6** and in **Table 1.4**.

⁹ Concluding year of target as per the WBFRBM Act, 2010

Table 1.4: Budget estimate vis-a-vis actuals during 2014-15

Particulars	Budget Estimates	Actuals	Percentage variations
	₹ in crore		
Revenue Receipts	105978	86514	(-) 18.37
Tax Revenue	45414	39412	(-) 13.22
Land Revenue	2829	2276	(-) 19.55
Taxes on Sales, Trade etc.	27473	24022	(-) 12.56
Goods and Passenger	1652	859	(-) 48.00
Stamps and Registration fees	5399	4196	(-) 22.28
Tax on Vehicles	1668	1505	(-) 9.77
Non-Tax Revenue	1990	1627	(-) 18.24
Interest Receipts	775	277	(-) 64.26
Revenue Expenditure	105978	103652	(-) 2.19
Irrigation and Flood Control	1385	952	(-) 31.26
Energy	677	354	(-) 47.71
Capital Outlay	15121	9879	(-) 34.67
Revenue Deficit (-)/Surplus(+)	Nil	(-) 17138	-
Fiscal Deficit(-)/Surplus(+)	(-) 15290	(-) 27346	78.85
Primary Deficit(-)/Surplus(+)	(+) 6215	(-) 5758	(-) 192.65

Source: Budget publications and Finance Accounts

The budget for the year 2014-15 emphasised creating additional employment opportunities in the State and the following new initiatives were proposed in the budget:

- Construction of new tourist destinations at Jharkhali in Suderbans, Gajoldoba in Jalpaiguri and Jhargram in West Midnapore in order to promote eco-tourism, tea tourism and rural tourism.
- Construction of 102 *Krishak Bazars*.
- Setting up of 500 *Karma Tirtha* (market complex) aimed at selling of small scale produce.
- Introduction of *Gatidhara*, a scheme enabling unemployed persons to purchase vehicles with assistance from the State.
- Setting up of integrated Power Loom Park at Ashoknagar, North 24 Parganas under Public Private Partnership.

In order to fund the increased development expenditure following changes in tax proposals were made with a view to increasing State's own tax revenue:

- Automatic VAT registration of a dealer upon filing of online application.

- Doing away with the provision of requirement of proof of submission of sale invoices having a minimum of ₹ 50 thousand for applying VAT registration.
- Appointment of single nodal officer for statutory compliance with regard to VAT, Sales Tax, CST, Profession Tax and Entry Tax.
- *e-stamping* in property registration.
- Charging of stamp duty at six *per cent* for market value of property up to ₹ 30 lakh from the earlier ₹ 25 lakh.
- Introduction of automatic enrolment and registration in professional tax.

Shortfall in actual receipts under tax revenue over the budgetary estimates by ₹ 6002 crore (13 *per cent*) was primarily due to short collections in taxes on Sales, Trade etc. (by ₹ 3451 crore), Stamps and Registration fees (by ₹ 1203 crore), Goods and Passengers (by ₹ 793 crore). Non-tax revenue was, also lower (by 18 *per cent*) compared to the BE, mainly because of short interest received from Public Sector and other Undertakings (₹ 80 crore) followed by investment under Treasury Bills (₹ 69 crore).

Capital outlay fell short of the budgetary estimates by 35 *per cent* due to shortfalls in allocation for Education, Sports, Art & Culture (by 76 *per cent*) in social services followed by Irrigation and Flood Control (by 21 *per cent*) under economic services.

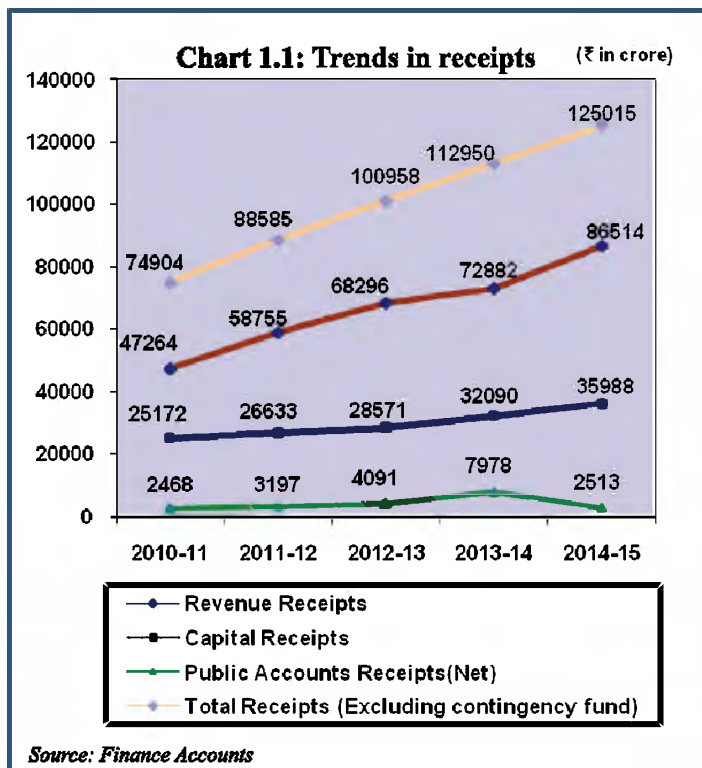
1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenue, non-tax revenue, State's share of union taxes and duties as well as grants received from the GoI. Capital Receipts comprise debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks), loans and advances from GoI and miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances. **Table 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.1** depicts the trends in various components of the receipts of the State during the years 2010-15.

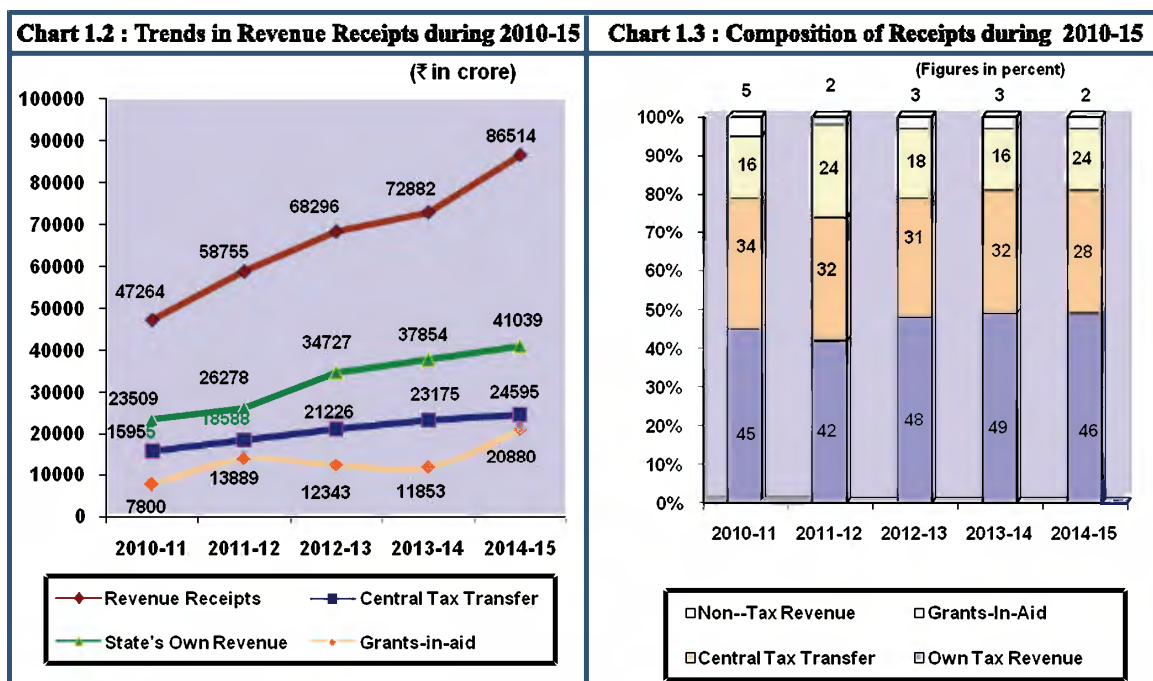
Total receipts (including net Public Accounts receipts) of the State grew at a CAGR of 13.66 per cent during the period 2010-11 to 2014-15. Increase of receipts in 2014-15 over the previous year was ₹12065 crore (11 per cent excluding contingency fund receipts).

Revenue receipts grew at a CAGR¹⁰ of 16.32 per cent while capital receipts grew at a CAGR of 9.35 per cent during 2010-11 to 2014-15. The share of revenue receipts in total receipts varied between 63 per cent and 69 per cent during 2010-15 and stood at 69 per cent during 2014-15. The share of capital receipts in total receipts fluctuated between 28 per cent and 34 per cent during the last five years and accounted for around 29 per cent of total receipts during 2014-15.



1.3 Revenue Receipts

The trends and composition of revenue receipts over the period 2010-15 are presented in *Appendix 1.7* and also depicted in *Chart 1.2* and *1.3* respectively.



¹⁰ Linear compounded annual growth rates have been used as a proxy for CAGR.

Revenue Receipts have shown progressive increases during 2010-15 despite reduction in Non-Tax revenue in 2014-15. Grants-in-aid increased to 24 *per cent* of the revenue receipts in 2014-15 from 16 *per cent* in 2013-14. The increase in revenue receipts during 2014-15 (18.70 *per cent*) as compared to previous year was due to the net effect of increase in Grants from GoI by 76 *per cent* (₹ 9027 crore), tax revenue by 10 *per cent* (₹ 3581 crore), State's share of Union Excise and Duties by six *per cent* (₹ 1420 crore) and was partly *offset* by decrease in non-tax revenue by 20 *per cent* (₹ 396 crore).

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

Table 1.5: Trends in Revenue Receipts relative to GSDP

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Receipts (RR) (₹ in crore)	47264	58755	68296	72882	86514
Rate of growth of RR (<i>per cent</i>)	28.01	24.31	16.24	6.71	18.70
State's Own Tax Revenue (₹ in crore)	21129	24938	32809	35831	39412
Rate of growth of State's Own Tax Revenue	25.02	18.03	31.56	9.21	9.99
RR/GSDP (<i>per cent</i>)	10.25	11.12	11.32	10.32	10.80
Buoyancy Ratios					
Revenue Receipts Buoyancy <i>w.r.t.</i> GSDP	1.80	1.66	1.14	0.39	1.40
State's Own Tax Buoyancy <i>w.r.t.</i> GSDP	1.61	1.23	2.22	0.54	0.75
Revenue Receipts Buoyancy <i>w.r.t.</i> State's own taxes	1.12	1.35	0.51	0.73	1.87

Source: Finance Accounts

The growth rate of revenue (18.70 *per cent*) during the current year was higher than the growth rate during 2013-14 (6.71 *per cent*), primarily due to increased release of Grants from GoI by ₹ 9027 crore (76 *per cent*). However, during the year, the share of revenue receipts in GSDP came down to 10.80 *per cent* from 11.32 *per cent* during 2012-13 due to decrease in the share of State's own tax revenues.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of central tax receipts, central assistance for plan schemes, etc., the State's performance in mobilization of resources was assessed in terms of its own resources comprising own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as collection under non-tax receipts are given in **Appendix-1.7**.

The State's actual tax and non-tax receipts for the year 2014-15 *vis-à-vis* assessment made by 13th FC and MTFPS (2014-15) is given in **Table 1.6**:

Table 1.6: Actual Tax and Non-Tax Revenue vis-à-vis projections

(₹ in crore)

	13 th FC projection	Budget estimates	MTFP projection ¹¹	Actual
Own Tax Revenue	49862	45414	40062	39412
Non-Tax Revenue	4342	1990	2202	1627

(Source: 13th FC Report, Budget Publication 2014-15, MTFPS and Finance Accounts)

Table 1.6 shows that the actual realization of tax revenue was lower than the normative assessment of the 13th FC (by 21 *per cent*) followed by Budget (13 *per cent*) and MTFP Projection (by two *per cent*). The non-tax revenue of the Government was also lower than the normative assessment of the 13th FC (by 63 *per cent*) followed by budget (18 *per cent*) and MTFP projection (by 26 *per cent*).

During 2010-15, State's aggregate own revenue (₹ 163407 crore) was lower than normative projection of 13th FC (₹ 195826 crore) by 17 *per cent*.

1.3.1.1 Tax Revenue

The gross collection in respect of major taxes and duties for the period 2010-15 is given in **Table 1.7**.

Table 1.7: Components of State's own tax revenue

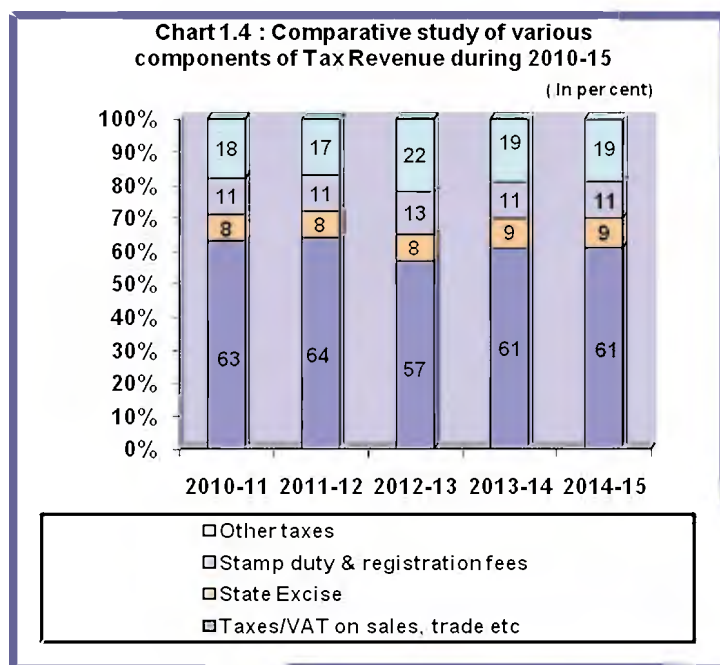
(₹ in crore)

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	CAGR
Taxes/VAT on Sales, Trade etc	13276	15888	18555	21931	24022	15.98
Stamp Duty and Registration fees	2265	2732	4357	4053	4196	16.67
State Excise	1783	2117	2621	3018	3587	19.10
Land Revenue	1254	1872	2024	2254	2276	16.07
Taxes on Vehicles	936	1007	1222	1351	1505	12.61
Taxes on Goods and Passengers	-	(-)1	1284	1000	859	-
Taxes and Duties on Electricity	769	408	1837	1213	1947	26.14
Other taxes	846	915	909	1011	1020	4.79
Total	21129	24938	32809	35831	39412	16.87

Source: Finance Accounts

CAGR of State's own tax revenue collections during 2010-15 was 16.87 *per cent*. The total tax revenue increased by ₹ 3581 crore over the previous year mainly due to increase in revenue collection under (a) taxes/VAT on sales, trades, etc. by ₹ 2091 crore (10 *per cent*) due to simplifying VAT registration and strengthening anti evasion measures, (b) taxes and duties on electricity by ₹ 734 crore (61 *per cent*) consequent to hike of power tariffs across all categories of consumers and (c) State excise by ₹ 569 crore (19 *per cent*) due to higher receipts in foreign liquors and spirits.

¹¹ In the MTFPS, RE figures for 2014-15 were mentioned



Source: Finance Accounts

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

During the period 2010-15, tax / VAT on sales, trade, etc. (57 to 64 *per cent*) was the major component of State's own tax revenue. There were no significant variations among relative shares of the major components of tax revenue in 2014-15 compared to 2010-11. While contribution of sales tax to total revenue declined from 63 *per cent* in 2010-11 to 61 *per cent* in 2013-15, the share of other taxes and state excise increased by one *per cent* during the aforesaid period.

1.3.1.2 Non-Tax Revenue

Table 1.8: Components of Non-Tax Revenue

(₹ in crore)

Revenue Head	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage increase over previous year
Interest receipts	717(30.13)	292 (21.79)	934(48.70)	986(48.74)	277(17.02)	(-) 71.91
Dividends and Profit	1 (0.04)	1(0.07)	2 (0.10)	8(0.40)	6(0.37)	(-) 25.00
Other non-tax receipts	1662(69.83)	1047 (78.14)	982 (51.20)	1029(50.86)	1344(82.61)	30.61
Total	2380	1340	1918	2023	1627	

Source: Finance Accounts

Figures in brackets indicate the share of the components.

Non-tax revenue was two *per cent* of the revenue receipts during 2014-15 as against three *per cent* during 2013-14 due to smaller contribution of interest from investment of surplus cash balances under treasury bills (₹ 69 crore) compared to that in the previous year (₹ 228 crore). The increase of other non-tax receipts (₹ 315 crore) was mainly on account of recovery of employer's share of Contributory Provident Fund of staff of non-government aided educational institutions (₹ 243 crore).

1.3.2 Grants-in-aid from Government of India

The trends of release of grants-in-aid by GoI under non-plan, State plan, Centrally Sponsored and Central Plan schemes is shown in Table 1.9.

Table 1.9 : Components of Grants-in-aid**(₹ in crore)**

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	2536	3537	4032	3790	3271
Grants for State Plan Schemes	3127	6529	5004	4149	17250
Grants for Central Plan Schemes	163	203	150	187	365
Grants for Centrally Sponsored Schemes	1974	3620	3157	3727	(-) 6
Grants for Special Plan Schemes	-	-	-	-	-
Total	7800	13889	12343	11853	20880
Percentage of increase over previous year	31.42	78.06	(-) 11.13	(-) 3.96	76.16
Total grants as a percentage of Revenue Receipts	16.50	23.64	18.07	16.26	24.13

Source: Finance Accounts

In 2014-15, the Centrally Sponsored Schemes were restructured into 66 programmes for greater synergy and more effective implementation. The funds under these programmes are now being released as central assistance to State plans (CASP) giving the States greater autonomy, authority and responsibility in implementation of the schemes. Therefore, the central assistance which was previously released from central plan either through Consolidated Fund of the State (CFS) or direct transfer route are now flowing as CASP through CFS. As a result, aggregate grants-in-aid from GoI in 2014-15 increased by ₹ 9027 crore (76 per cent) over the previous year. Increase in grants-in-aid was mainly due to CASP schemes by 316 per cent (₹ 13101 crore) and central plan schemes by 95 per cent (₹ 178 crore) and partly offset by reduction in non-plan grants by 14 per cent (₹ 519 crore).

During 2014-15, share of central grants had been substantially increased in respect of the following major flagship schemes viz, (a) Pradhan Mantri Gram Sadak Yojana by 290 per cent, (b) Indira Awas Yojana by 143 per cent and (c) Mahatma Gandhi National Rural Employment Guarantee Scheme by 29 per cent while share dropped in (i) Sarva Shiksha Abhiyan by 37 per cent (ii) National Food Security Mission by 10 per cent and (iii) National Rural Drinking Water Mission by nine per cent.

In 2014-15, under grants-in-aid, there was exclusion of ₹ 288 crore for 'Special Central Assistance for Backward Region Grant Fund (BRGF)' on account of State plan schemes due to late receipt of sanction orders and excess inclusion of ₹ 104 crore¹² under State plan (₹ 98 crore) and non-plan (₹ 4 crore) schemes owing to erroneous accounting leading to overstatement of fiscal deficit by ₹ 184 crore (0.67 per cent).

¹² Additional Central Assistance for Externally Aided Projects (₹ 3.58 crore), Normal Central Assistance under State Plan schemes (₹ 94.90 crore), Grants under the proviso to Article 275 (1) of the Constitution (₹ 3.80 crore) and Additional Central Assistance for Left Wing Extremist Affected districts for States Annual Plan (₹ 2 crore)

1.3.3 Central Tax Transfers

Under recommendations of the 13th FC, share of all States in the divisible pool of central taxes and duties was increased to 32 *per cent* from 30.50 *per cent*. State's share in the net proceeds of central divisible pool (excluding service tax) and net proceeds of service tax had been fixed at 7.26 *per cent* and 7.38 *per cent* respectively for the period 2010-15.

During 2014-15, central tax transfers stood at ₹ 24595 crore with an increase of six *per cent* over the previous year and constituted 28 *per cent* of revenue receipts. The increase was mainly under Taxes on Income other than corporation tax by 20 *per cent* (₹ 1001 crore), corporation tax by 10 *per cent* (₹ 795 crore) which was partly *offset* due to lower proceeds from union excise duties by 16 *per cent* (₹ 425 crore) and service tax by four *per cent* (₹ 150 crore).

1.3.4 Optimisation of the 13th FC grants

The status on utilisation of 13th FC grants awarded during 2010-15 is depicted in Table 1.10, from which it can be seen that ₹ 1592 crore were lying unutilised as at the end of 2014-15.

Table 1.10: Status on utilisation of 13th FC grants

(₹ in crore)					
Sl. No.	Transfer	Recommendation of the FC (Allocation for 2010-15)	Actual release by GoI	Expenditure ¹³	Unutilised amount ¹⁴
(A)	(B)	(C)	(D)	(E)	(F)
1	Local Bodies				
	Grants to PRIs	4158	3068	2534	534
	Grants to ULBs	1615	615	579	6
2	Grants for Disaster Relief	1288	1288	1283	5
3	Improving outcome grants	468	117	62	55
4	Grants for reduction in Infant Mortality Rate	78 ¹⁵	78	18	60
5	Environment related grants	375	153	127	26
6	Grants for Elementary education	2359	2359	1799	560
7	Grants for Roads and bridges	673	673	482	191
8	Grants for Power sector	8	8	-	8
9	State specific grants	1703	1160	1043	117
	Total	12725	9519	7927	1592

Source: 13th FC Report and departmental figures

¹³ As per UCs received

¹⁴ As deduced from UCs not received

¹⁵ 13th FC allocated ₹ 5000 crore for all States. Each State's eligibility determined annually based upon improvement in the IMR index.

1.3.4.1 Failure to avail 13th FC grants

Audit scrutiny (September 2015) of records of Finance Department revealed that various departments of GoWB could not avail 13th FC grants amounting to ₹ 3176¹⁶ crore allocated by the GoI for the various sector/components under the award period 2010-15 due to non-compliance with the conditions stipulated for release.

(A) Non-State Specific Grants

GoWB had not been able to receive ₹ 2662 crore (24 *per cent* of the allocation) as detailed in *Appendix 1.8*. Reasons for short/non-receipt of grants were as follows:

Improving Outcome Grants

- Belated submission (March 2015) of UCs for ₹ 63 crore for the previously released installments (released during 2010-12) led to short receipt of grants of ₹ 148 crore (70 *per cent* of the allocation) earmarked for eight initiatives of improving judicial outcome.
- In case of incentives for issuing Unique Identification (UIDs), inability on the part of the Home Department to utilise the funds before March 2015 by finalising the beneficiary selection process resulted in short receipt of grants ₹ 188 crore.
- District Innovation Fund of ₹ 7 crore (38 *per cent* of the allocation) was not released as the nodal department failed to submit UCs for the previously released installment (₹ 10 crore during 2011-12) in the prescribed format.
- Non-fulfillment of pre-released conditions for release (100 *per cent* utilisation of first and second installments for release during 2010-11 and 2011-12 respectively and at least two-thirds utilisation of funds for the third installment during 2012-13) led to short receipt of Grants of ₹ 8 crore on account of Improvement of Statistical System.

Environment related Grants

Non-establishment of the Water Regulatory Authority and lower recovery rates¹⁷ (4.48 *per cent* during 2011-12 and 3.42 *per cent* during 2012-13) compared to 13th FC's recommendations (20 *per cent* and 25 *per cent*) rendered the State ineligible for receipt of grants of ₹ 222 crore (75 *per cent* of the allocation) under water sector management.

Grants-in-aid for Local Bodies

Local Bodies Grant¹⁸ amounting to ₹ 2090 crore (36 *per cent* of the allocation)

¹⁶ Excluding unreleased grants (₹ 30 crore) towards construction of Anganwadi centres for which no conditionality was attached.

¹⁷ Ratio of Aggregate Non-Plan Revenue Receipt under Major Heads :0700, 0701 and 0702 to Aggregate Non-Plan Revenue Expenditure under Major Heads : 2700, 2701 and 2702

¹⁸ Grants to Panchayati Raj Institutions: ₹ 1090 crore; Grants to Urban Local Bodies: ₹ 1000 crore

was short released to PRIs and ULBs due to delay in submission of UCs for previously released installments.

(B) State specific grants

GoWB could not avail ₹ 543 crore (32 *per cent* of the allocation) as detailed in *Appendix 1.9*. Reasons for short/non-receipt of grants are enumerated below:

- Belated preparation (August 2014) of Action Plan for 2013-14 and 2014-15 for creation of drainage structure in Sundarban region, beyond the scheduled time-frame, led to short release of grants of ₹ 136 crore (30 *per cent* of the allocation).
- Entire grants of ₹ 72 crore for construction of Subsidiary Police Training School for Kolkata Police forfeited by GoI as Home (Police) Department could not identify the requisite 50 acres of land.
- Home (Police) Department failed to submit UC for ₹ 23 crore¹⁹ (released during 2011-12) within the tenure of 13th FC (March 2015) and as such Finance Department, GoWB could not claim the remaining allocation of ₹ 68 crore to GoI, earmarked for the training school of West Bengal Police at Salua.
- Health and Family Welfare Department could not receive the residual grants of ₹ 75 crore (25 *per cent* of the allocation) earmarked for construction of health centres as ₹ 20 crore remained unutilised as of March 2015 against the grants of ₹ 225 crore released between December 2011 and February 2015.
- Receipt of fourth installment of grants of ₹ 38 crore during 2014-15 for the component 'Upgradation of Fire and Emergency Services' was incumbent upon utilisation of 90 *per cent* of the grants of ₹ 101 crore released upto 2013-14. As the Administrative department could utilise only ₹ 74 crore till February 2015, GoI did not release the residual share.
- Owing to non-fulfillment of condition (utilisation of 100 *per cent* of the first and two-thirds of second installments) of previously released grants of ₹ 56 crore for maintenance of historical monuments during 2011-13 led to short receipt of ₹ 44 crore.

1.3.4.2 Avoidable payment of interest

13th FC recommended that States with easily accessible banking infrastructure had to transfer the grants to Local Bodies within five days of receipt of funds from GoI and within ten days for States with inaccessible banking infrastructure. Any delay in release of grants would attract payment of additional interest²⁰ to the grantees.

¹⁹ In aggregate, ₹ 32.77 crore was released by GoWB (13th FC grant- ₹ 22.72 crore and from its own budget allocation - ₹ 10.05 crore in anticipation of receipt of 13th FC Grant. However, GoI did not release any fund.

²⁰ Rate of interest fixed by RBI

Scrutiny revealed that grants²¹ of ₹ 2797 crore (77 *per cent* of the GoI release) were released to Local Bodies with delays ranging between eight and 146 days beyond the stipulated time frame (*Appendix 1.10*). Due to this delay, GoWB had to pay interest of ₹ 25 crore.

1.3.4.3 Submission of UC without actual utilisation

13th FC guidelines stipulated that UCs collected from the line departments were to be collected and forwarded to GoI through Finance Department of the State. Scrutiny of records however revealed that UCs for ₹ 705 crore sent to GoI included ₹ 66 crore, which were lying with three departments till the date of audit.

1.4 Capital Receipts

The trends in growth and composition of capital receipts for the period 2010-15 are depicted in **Table 1.11**.

Table 1.11: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Receipts (CR)	24566	26633	28571	32090	35988
Recovery of Loans and Advances	372	78	280	1158	176
Public Debt Receipts ²²	24194	26555	28291	30932	35812
<i>of which Market Loans</i>	10556	23591	23006	24676	25192
Rate of growth of Public Debt Receipts	(-) 15.13	9.76	6.54	9.34	15.78
Rate of growth of GSDP	15.56	14.61	14.20	17.11	13.35

Source: Finance Accounts

During 2014-15, capital receipts increased by 12 *per cent* over the previous year. This was mainly due to increase in public debt receipts by ₹ 4880 crore. Increase in public debt receipts was mainly on account of 79 *per cent* growth in Special Securities issued to NSSF (₹ 3405 crore) and 87 *per cent* growth in loans from GoI (₹ 634 crore) which was partly *offset* due to decrease in recovery of loans and advances by ₹ 982 crore (85 *per cent*).

1.5 Net Public Accounts Receipts

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The net accrual to the Public Account is available with the Government for financing the fiscal deficit. The trends and composition in net Public Accounts receipts for the period 2010-15 is depicted in **Table 1.12**.

²¹ General Basic Grant, General Performance Grant, Special Area Performance Grant and amount of performance grant forfeited by non-performing states

²² Excluding Ways and means advances from RBI

Table 1.12: Trends in growth and composition of Net Public Accounts Receipts

(₹ in crore)

Resources under various heads	2010-11	2011-12	2012-13	2013-14	2014-15
Public Accounts Receipts					
a. Small Savings, Provident Fund, etc.	1129	1032	945	841	1007
b. Reserve Fund	1192	1296	533	1189	1268
c. Deposits and Advances	870	1367	2944	2627	1173
d. Suspense and Miscellaneous	-458	-823	-559	2928	-1107
e. Remittances	-265	325	228	393	172
Total	2468	3197	4091	7978	2513

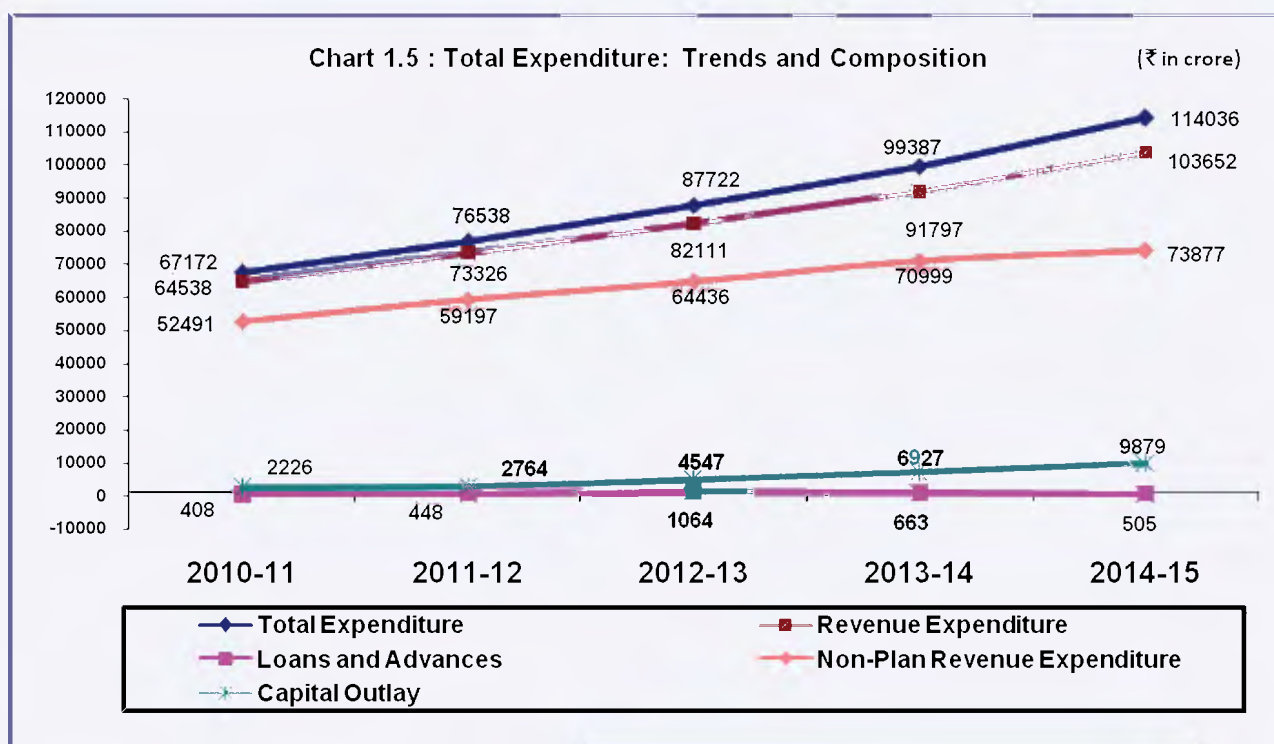
Source: Finance Accounts

1.6 Application of Resources

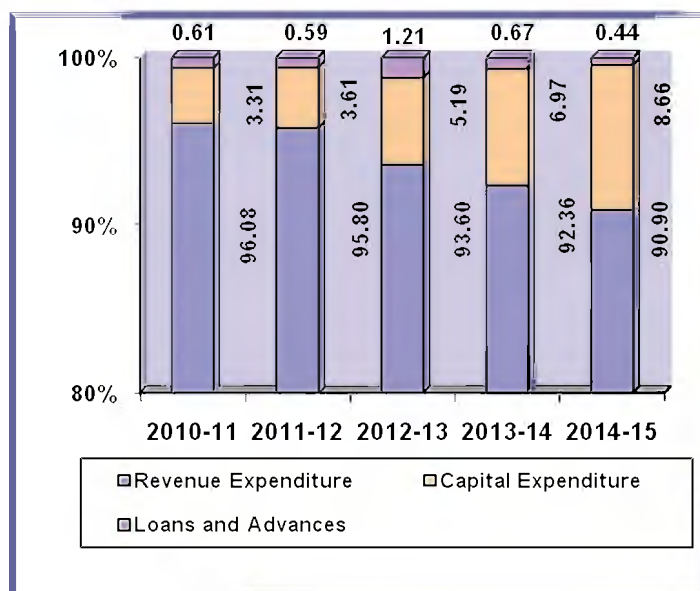
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation processes at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.6.1 Growth and composition of expenditure

Chart 1.5 presents the trends in total expenditure over the period 2010-15. The composition of total and sectorial expenditure are depicted in Charts 1.6 and 1.7 respectively.



Source: Finance Accounts

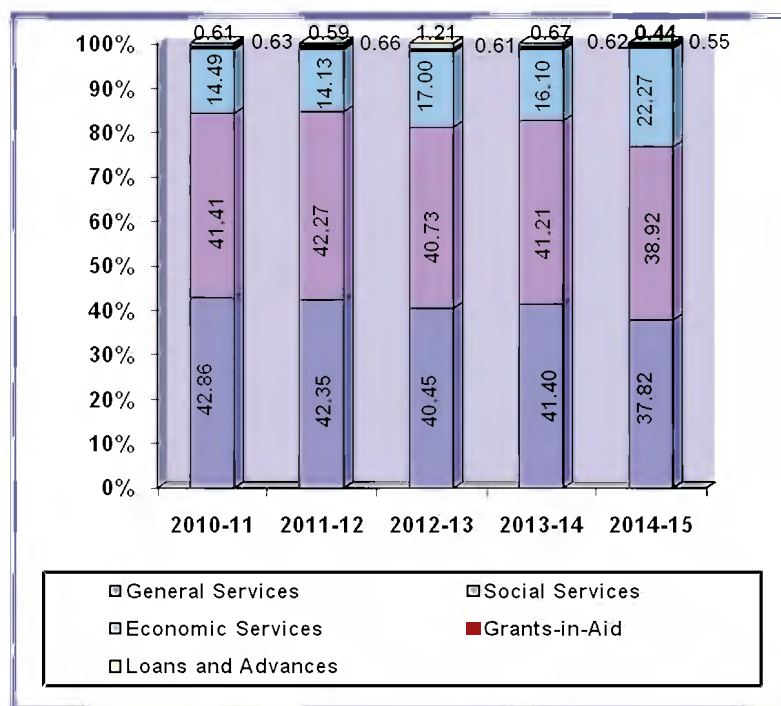
Chart 1.6 : Total Expenditure: Trends in share of its components (in per cent)

Source: Finance Accounts

Total expenditure²³ during 2014-15 increased by ₹ 14649 crore (14.74 per cent) over the previous year mainly due to increases in revenue expenditure (₹ 11855 crore) and capital outlay (₹ 2952 crore) which was partly *offset* by reduction in loans and advances disbursed (₹ 158 crore).

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

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



Source: Finance Accounts

The structure of expenditure in terms of the relative share of these components has remained more or less similar during 2010-14. Only in 2014-15, the share of expenditure on Economic Services registered a modest growth over the previous years.

²³ Total expenditure shown here does not include repayment of public debt.

Significant Capital Outlays

During 2014-15, plan capital outlay mainly consisted of expenditure on Roads and Bridges (₹ 1262 crore), Power projects (₹ 1068 crore), infrastructure in Medical and Public Health²⁴ (₹ 1065 crore), Urban Development (₹ 1007 crore), Flood control projects (₹ 882 crore), Housing schemes²⁵ (₹ 686 crore) and Social Security and Welfare (₹ 626 crore).

Parking of capital outlay outside Government Account without implementation

With a view to energising irrigation pumpsets by creating separate dedicated electric feeder system for the irrigation sector, GoWB during 2014-15 launched 'Sech Bandhu' scheme. The scheme, targeted to improve the financial condition of the poor farmers and economically weaker section of the society, was to be implemented with a funding of ₹ 260 crore in 2014-15 and ₹ 240 crore in 2015-16. As per the implementation schedule, detailed project report, bid process and issuance of letter of award was to be submitted within three months from the date of approval (September 2014) of the scheme. However, till June 2015, no such targets have been fixed against the key parameters of the scheme. Power and Non-Conventional Energy Sources Department during 2014-15 released the entire ₹ 500 crore as advance to West Bengal State Electricity Distribution Company Limited (WBSEDCL) for implementation of the scheme. Instead of utilisation, the entire fund was invested in the term deposits by WBSEDCL and remained parked in the bank account till August 2015.

Assistance of grants-in-aid nature booked under capital outlay

In respect of housing schemes for economically weaker sections of the community, State Government incurred expenditure during 2014-15. The guidelines of these schemes²⁶ stipulated that for construction of dwelling houses, no contractor/middleman should be engaged and the work should not be executed departmentally by the Local Bodies; instead, beneficiaries were required to construct their own houses. The dwelling houses so constructed would be in the name of the beneficiaries with ownership vested with them.

Government incurred ₹ 563 crore in the nature of grants for these schemes under capital heads of accounts²⁷ in violation of the Government Accounting Rule, 1990²⁸ thereby inflating the capital outlay to that extent.

1.6.2 Revenue Expenditure

During the period 2010-11 to 2014-15, revenue expenditure increased at a CAGR of 12.57 per cent. Non-Plan Revenue Expenditure (NPRE) (₹ 73877 crore)

²⁴ Include funds allocated under BRGF (₹ 570 crore); 13th FC (₹ 183 crore)

²⁵ Include funds allocated for Economically weaker sections of the community- ₹ 498 crore; Scheduled Castes- ₹ 59 crore; Scheduled Tribes- ₹ 29 crore

²⁶ 'Gitanjali' & 'AamarThikhana'

²⁷ '4216-02-103-SP001-53', '4216-03-103-SP001-53' & '4216-03-789-SP001-53' in Grant Number 28

²⁸ As per Note below Rule 30(1), expenditure on temporary assets and expenditure on Grants-in-aid to Local Bodies/Institutions (for the purpose of creating assets which would belong to those Local Bodies/Institutions) cannot ordinarily be classified as Capital Expenditure

constituted 71 *per cent* of the total revenue expenditure during 2014-15 and was substantially higher (by 23 *per cent*) than the normative projections of 13th FC (₹ 59942 crore). Major areas of increased expenditure are discussed in the succeeding paragraphs.

1.6.3 Committed Expenditure

Committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. Table 1.13 presents the trends in the expenditure on these components during 2010-15.

Table-1.13: Components of Committed Expenditure

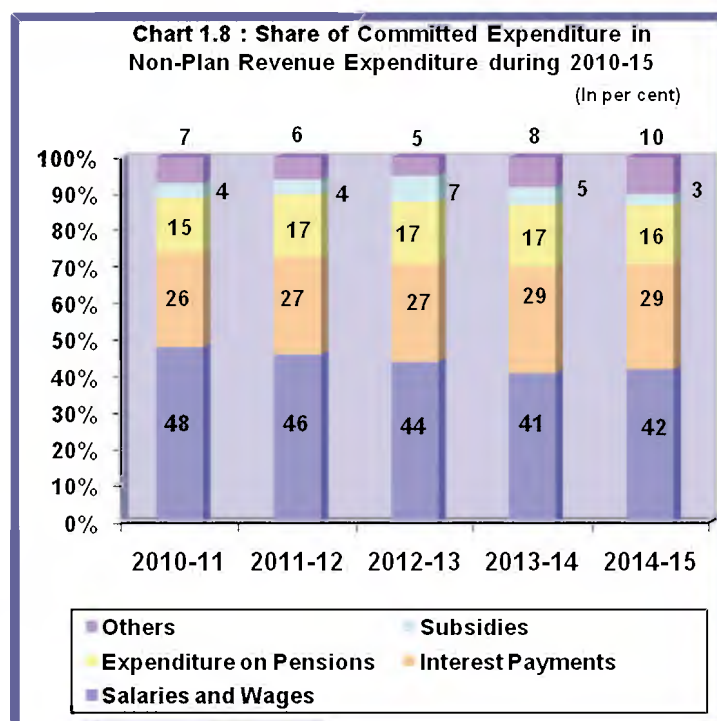
(₹ in crore)

Components of Committed Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actuals
Salaries* & Wages, of which	24954(53)	27031(46)	28342(41)	29309(40)	33625	30984(36)
Non-Plan Head	25728	25537	26685	27678		29325
Plan Head**	1226	1494	1657	1631		1659
Interest Payments	13817(29)	15896(27)	17571(26)	20757 (28)	21505	21588(25)
Expenditure on Pensions	8078(17)	10066(17)	11036(16)	11638 (16)	13568	12128(14)
Subsidies	2093 (4)	2564(4)	4404(6)	3437(5)	2240	1909(2)
Total	48942	54557	61353	65141		66609

Source: Finance Accounts, Voucher Level Computerisation (VLC) done by A.G. (A&E) and Budget Publications
Figures in the parentheses indicate percentage to revenue receipts

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

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



Source: Finance Accounts

Committed expenditure of the State grew at a CAGR of 8.01 *per cent* during 2010-15. Proportion of committed expenditure to revenue expenditure reduced to 64 *per cent* during 2014-15 from 76 *per cent* during 2010-11 indicating little improvement in terms of flexibility enjoyed by the State in managing the resources. The share of committed expenditure in NPRE during 2010-15 is depicted in **Chart 1.8**. Proportion of salary expenditure to NPRE reduced by six *per cent* while the proportion of interest payments to NPRE rose by three *per cent* from 2010-11 to 2014-15.

Expenditure on salaries and wages

Expenditure on salaries and wages (₹ 30984 crore) grew at a CAGR of 5.56 per cent during 2010-15 and constituted 35.81 per cent of the revenue receipts during the current year. However during the current year, state brought down the salary expenditure as a proportion to NPRE by six per cent from 2010-11. During 2014-15, it fell short of budgetary estimates (₹ 33625 crore) by ₹ 2641 crore (eight per cent). Expenditure on salaries grew by six per cent (₹ 1675 crore) over the previous year mainly due to seven per cent (₹ 1145 crore) growth in salary through Grants-in-Aid and five per cent (₹ 161 crore) growth in salary for Home Department personnel.

Pension payments

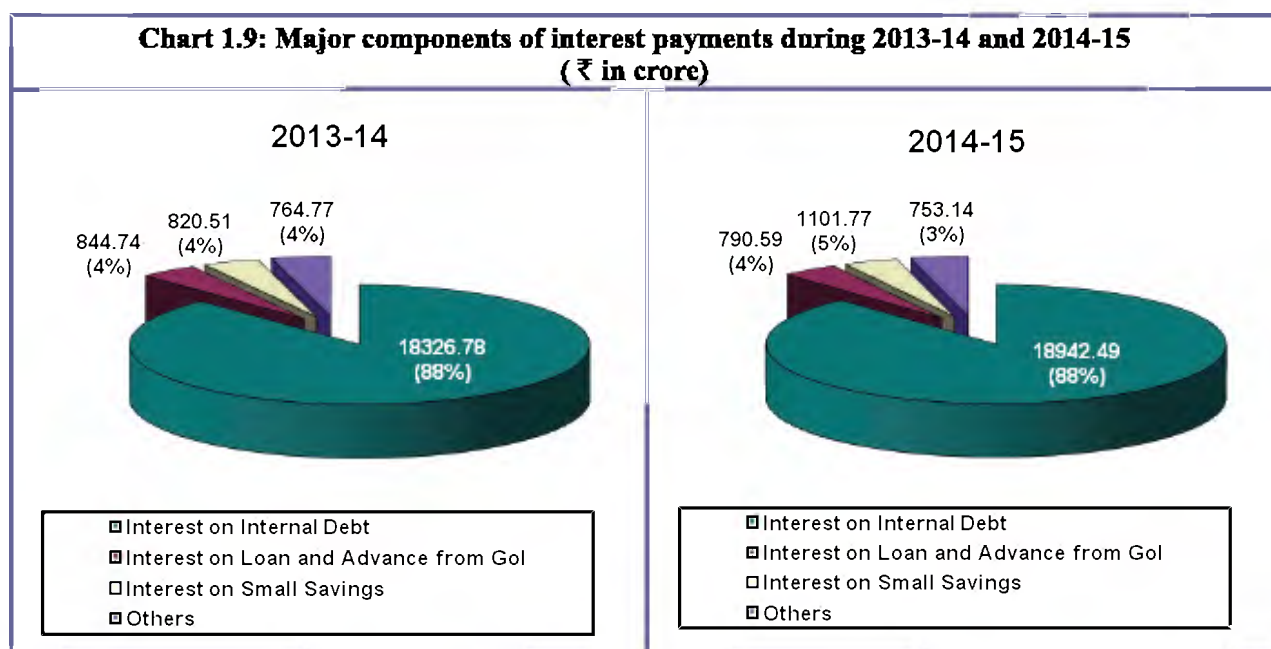
Expenditure on Pensions (₹ 12128 crore) grew at a CAGR of 10.69 per cent during 2010-15. It fell short of the budgetary estimates (₹ 13568 crore) by ₹ 1440 crore (11 per cent) in 2014-15. Expenditure on pensions constituted 14 per cent of the revenue receipts and 16 per cent of the NPRE during the current year.

The expenditure on pension during 2014-15 surpassed the 13th FC projection (₹ 8613 crore) by 41 per cent.

Interest payments

Expenditure on Interest Payments grew at a CAGR of 11.80 per cent during 2010-15. It constituted 55 per cent of the Tax Revenue during 2014-15 and its proportion in the NPRE increased to 29 per cent from 26 per cent during 2010-11. As depicted in **Chart 1.9** interest on internal debt comprised the major share of interest payments (88 per cent in 2014-15). Interest on market loans and interest on special securities issued to NSSF constituted 50 per cent and 36 per cent respectively of the interest payments during 2014-15.

Against the 13th FC projection of ₹ 19570 crore during 2014-15, actual expenditure incurred on interest payments was higher by 10 per cent.



Source: Finance Accounts;

"Others" include interest on Loans from the Govt. of Japan, Asian Development Bank, Reserve Funds and interest on Deposits.

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

Table 1.14: Interest payment as percentage of Revenue Receipts

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Interest payment on market loans (₹ in crore)	4899	5839	7455	10345	10826
Percentage of Revenue Receipts	10	10	11	14	13

Source: Finance Accounts

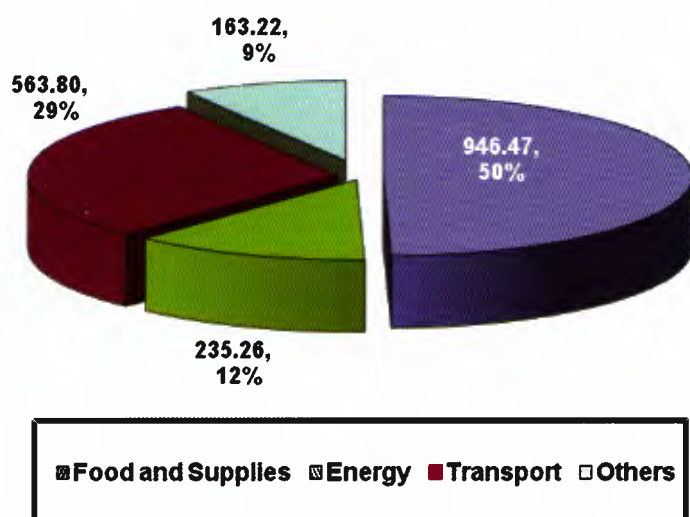
Payment of interest on market loans grew at a CAGR of 21.92 *per cent* during 2010-15. Of the total interest paid during 2014-15, market loans alone accounted for 50 *per cent*. Interest payment increased by 39 *per cent* (₹ 2890 crore) during 2013-14 and again four *per cent* (₹ 831 crore) during 2014-15 over the respective previous years.

Payment of subsidies

Expenditure on subsidies (₹ 1909 crore in 2014-15) reduced at a CAGR of 2.27 *per cent* during the period 2010-15. The sectoral segregation of subsidies is depicted in **Chart 1.10**.

Payment of subsidy drastically reduced by ₹ 1528 crore (44 *per cent*) over the previous year. Its share in the NPRES decreased to three *per cent* from seven *per cent* in 2012-13. Maximum reduction took place in the Food & Supply segment by ₹ 1423 crore (60 *per cent*) due to cessation of subsidy in supply of rice to the APL/BPL families in the Targeted Public Distribution System. In Power Sector, cut was ₹ 104 crore (31 *per cent*) due to reduction of subsidy to WBSEDCL for subsidisation in power tariff to its consumers. However, in Labour sector, Udiyanan Swanirbhar Karmasanthan Prakalpa-2008 (₹ 100 crore) registered substantial growth from only ₹ 2 crore in 2013-14.

Chart 1.10 : Sectoral break-up of subsidy during 2014-15 (₹ in crore)



Source: Finance accounts

Implicit subsidy

State Government incurred an expenditure of ₹ 286 crore on implicit subsidy which was booked as Grants-in-aid/Other charges. This includes:

- Payment of electricity charges to WBSEDCL on account of minor irrigation schemes (₹ 123 crore).

- ₹120 crore assistance to mitigate the financial losses of the depositors of Sharada chit fund in the shape of Government assistance towards compensation under ‘West Bengal Compensation scheme for affected persons under the Sharada Scam 2013’ following notification of the GoWB (September 2013).

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

Financial Assistance to Local Bodies and others

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

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

Financial Assistance to Local Bodies/Institutions	2010-11	2011-12	2012-13	2013-14	2014-15
	(₹ i n c r o r e)				
Panchayati Raj Institutions (PRIs)	2192	2670	5623	5672	12775
Urban Local Bodies(ULBs)	2435	2365	2500	2808	3960
Public Sector Undertakings	66	67	89	97	64
Autonomous Bodies(ABs)	2028	2332	2310	2772	1594
Others	16935	19334	17611	21817	25487
Total	23656	26768	28133	33166	43880
Assistance as per percentage of Revenue Expenditure	37	37	34	36	42

Source: Finance Accounts

Table 1.15 indicates that during 2014-15, financial assistance to Local Bodies/Institutions over the previous year increased by ₹ 10714 crore (32 *per cent*). Major increase was recorded in respect of grants released to PRIs (₹ 7103 crore). The assistance to ABs, however, reduced by ₹ 1178 crore (42 *per cent*) to ₹ 1594 crore.

Grants for creation of capital assets of ₹ 2094 crore were paid to LBs, ABs and other institutions during 2014-15 as against ₹ 2562 crore paid during 2013-14.

Kolkata Metropolitan Development Authority (KMDA) is a statutory body formed under KMDA Act, 1972, for carrying out major infrastructure development in Kolkata Metropolitan Area. It is neither a Local Body/ Municipality nor an elected self-government in Kolkata Metropolitan area. Incorrect budget provision as Grants-in-aid to KMDA was made under “3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions”. Expenditure incurred (₹ 248 crore) thereunder thus flouted the guiding principles enshrined for depiction of classifications of expenditure in the accounts and led to excess exhibition of financial assistance to Local Bodies/Institutions to the same extent during 2014-15.

1.7 Quality of Expenditure

Improvement in the quality of expenditure basically involves three aspects, viz., adequacy of expenditure (*i.e.* adequate provisions for providing public services), efficiency of expenditure use and the effectiveness of the expenditure incurred (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

Enhancing human development levels require the States to step up their expenditure on key social services like education, health, etc. Table 1.16 analyses fiscal priority of the State Government with regard to Development Expenditure (DE), Social Sector Expenditure (SSE), Capital Expenditure (CE) and expenditure under Education²⁹ and Health³⁰ sectors during 2011-12 and 2014-15.

Table-1.16: Fiscal priority of the State for 2011-12 and 2014-15

(in per cent)

		AE/GSDP	DE#/AE	SSE/AE	CE/AE	Expenditure on Education / AE	Expenditure on Health / AE
2011-12	*General category States' Average (Ratio)	15.98	65.39	36.63	13.23	17.10	4.68
	West Bengal's figure (Ratio)	14.49	56.99	42.41	3.61	20.89	5.22
2014-15	*General category States' Average (Ratio)	16.49	69.12	36.50	14.01	16.23	5.04
	West Bengal's figure (Ratio)	14.24	61.63	38.92	8.66	18.57	5.59

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

*Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Development Loans and Advances disbursed

Source: Ratios relating to West Bengal were arrived at on the basis of Finance Accounts figures AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure

Source: For GSDP, the information as available on CSO website as on 31 July, 2015 except in case of Kerala, Gujarat where the figures were provided by PAsG.

- The above table shows that during both the years, the ratio of aggregate expenditure to the GSDP for West Bengal was lower compared to that of all general category States.
- Expenditure incurred on social and economic sectors taken together is considered as Developmental Expenditure. The proportion of expenditure in these sectors was lower compared to the corresponding averages of all general category States in both these years. The State incurred higher

²⁹ Education, Sports, Art and Culture sector

³⁰ Health and Family Welfare sector

percentage of expenditure on education and health sectors, as compared to the average spending of all general category States in both the years. Consequently, in the Social Sector, level of expenditure was higher than the average expenditure of all general category States.

- Proportion of capital expenditure in aggregate expenditure (3.61 *per cent* and 8.66 *per cent*) was significantly lower compared to general category States' average of 13.23 and 14.01 *per cent* during 2011-12 and 2014-15 respectively.

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

Table-1.17: Development Expenditure

(₹ in crore)

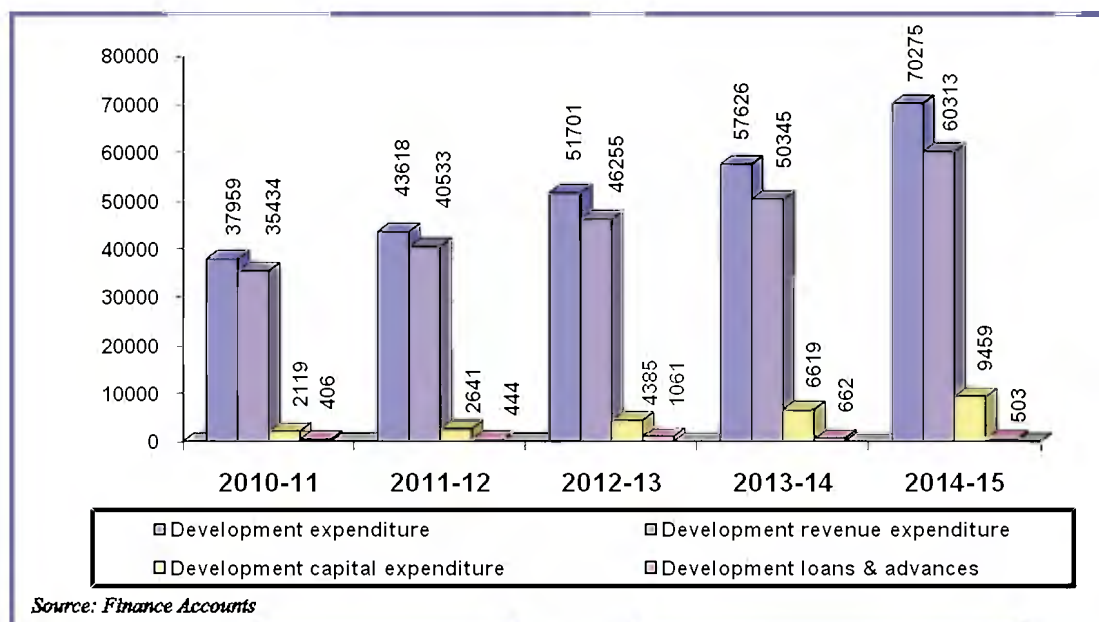
Components of Development Expenditure	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actuals
Revenue Expenditure	64538 (96)	73326 (96)	82111 (94)	91797(92)	105978	103652(91)
Development Revenue Expenditure	35434 (53)	40533 (53)	46255 (53)	50345(51)	61248	60313(54)
Capital Expenditure	2226 (3)	2764 (4)	4547 (5)	6927(7)	15121	9879(9)
Development Capital Expenditure	2119 (3)	2641 (3)	4385 (5)	6619(7)	14569	9459(8)
Loans and Advances	408 (1)	448 (1)	1064 (1)	663(1)	477	505
Development Loans and Advances	406 (1)	444 (1)	1061 (1)	662(1)	471	503
Development Expenditure	37959 (57)	43618 (57)	51701 (59)	57626(58)	76288	70275(62)
Aggregate Expenditure	67172	76538	87722	99387	121576	114036
Planned Expenditure	14616	17216	22491	28160	42694	39895
Non-planned Expenditure	52556	59322	65231	71227	78882	74141

Source: Finance Accounts and Budget Publications

Figures in parentheses indicate percentage to aggregate expenditure

As depicted in **Table 1.17**, during 2014-15, the proportion of development expenditure to aggregate expenditure increased to 62 *per cent* from 57 *per cent* during 2010-11. However, development capital expenditure fell significantly short of the budgetary estimates by 35 *per cent* during 2014-15. As a whole, development expenditure during 2014-15 fell short of the budgetary estimates by ₹ 6013 crore (eight *per cent*). Shortfall in developmental capital expenditure was mainly due to significantly lower capital expenditure on education, sports, art and culture in the social sector and agriculture, irrigation, flood control and special areas programme in the economic sector.

Chart 1.11: Trend in Development Expenditure during 2010-15
(₹ in crore)



1.7.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public services and merit goods³¹. Apart from improving the allocation towards development expenditure, the efficiency of expenditure use is also reflected by the ratio of capital expenditure (CE) to total expenditure (TE) and proportion of revenue expenditure (RE) being spent on operation and maintenance (O&M) of the existing social and economic services. The higher the ratio of these components to total expenditure, the better would be the quality of expenditure. Table 1.18 presents the efficiency of expenditure in selected social and economic services.

³¹ Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

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

Social/Economic Infrastructure	2013-14			2014-15		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O&M**		S&W	O &M**
	In <i>per cent</i>					
Social Services (SS)						
Education, Sports, Art and Culture	3.30	78.15	0.01	2.70	74.11	0.03
Health and Family Welfare	11.82	66.98	0.34	16.70	55.56	0.30
WS, Sanitation & HUD	17.24	26.13	5.78	25.62	27.15	4.26
(Total SS)	6.58	51.73	0.88	9.52	52.55	0.63
Economic Services (ES)						
Agriculture & Allied Activities	19.21	59.92	0.53	24.53	49.59	0.41
Irrigation and Flood Control	42.25	57.95	15.20	59.07	59.14	14.39
Power & Energy	35.07	0.19	-	68.46	0.00	0.00
Transport	49.38	13.75	29.52	46.07	11.10	29.09
Total (ES)	23.61	30.00	4.14	20.22	17.88	2.77
Total (SS+ES)	11.49	46.52	1.66	13.46	40.97	1.35

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

Source: Finance Accounts and VLC

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

1.8 Financial Analysis of Government Expenditure and Investments

In the post-WBFRBM framework, the State is expected to keep its Fiscal Deficit (and borrowings) at low levels. In addition, the State Government needs to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation Works

Works in Irrigation Department are classified³² as productive or unproductive according to whether the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction covers or does not cover the prescribed annual interest charges on the capital invested. Going by this defined criterion, there was no productive work in the State at the end of 2014-15. Revenue realised from 15 schemes during 2014-15 was only ₹ 5 crore (0.22 *per cent* of the capital outlay of ₹ 2293 crore). Barring Eden Canal under Medium Irrigation (Commercial), the revenue receipts of none of 14 schemes were sufficient to cover even the direct working expenses. After meeting the working expenses and interest charges, the 15 schemes suffered a net loss of ₹ 225 crore (9.82 *per cent* of the capital outlay). The major loss making projects were Damodar Valley Project (₹ 75 crore), Kangsabati Reservoir Project (₹ 61 crore), Teesta Barrage Project (₹ 45 crore) and Mayurakshi Reservoir Project (₹ 30 crore).

1.8.2 Incomplete projects

As of March 2015, there were 816 incomplete capital works³³. A total of ₹ 1381 crore was invested in these projects by the Government.

Table 1.19: Work-wise Profile of Incomplete Projects

(₹ in crore)

Types of Works	Number	Estimated cost of works	Expenditure up to March 2015	Cases for which revised estimates were available		
				Number	Original estimates	Revised estimates
Roads	158	2354	1045	22	369	533
Public Health	591	4053	122	-	-	-
Buildings	66	421	213	9	24	38
Others	1	5	1	-	-	-
Total	816	6833	1381	31	393	571

Source: Finance Accounts

There have been cost over-runs, since initial budgeted costs have been scaled up in the cases of time over-run. In 31 out of 816 cases, for which original as well as revised estimates were available, there were escalation of ₹ 178 crore (45 *per cent*) over the estimated cost. Non-completion of these projects/ works within the stipulated period not only resulted in increase of cost, but also deprived the State of the intended benefits for prolonged periods.

³² If a work classed as unproductive succeeds in yielding for three successive years the prescribed return, it is transferred to the productive class. Similarly, if a work classed as productive fails to yield the prescribed return for three successive years, it is transferred to the Unproductive class as per code for Irrigation & Waterways Department, Government of West Bengal.

³³ Works costing ₹ one crore and above have only been included. Works with incomplete information, works which have not been commenced and works clubbed under broad scheme names were excluded.

Time and cost overrun of Irrigation Projects

Besides, two³⁴ major and six³⁵ minor irrigation projects started between 1975-83 and 1994-95 were scheduled to be completed between 1980-81 and 2001-02 at a total estimated cost of ₹ 295 crore. As of June 2015, none of the projects could be completed by the Irrigation & Waterways Department even after a time overrun ranging from 13 to 34 years and cost overrun of ₹ 4787 crore (1623 *per cent*). As a result, targeted benefits could not be achieved from the projects.

Government attributed land disputes, court/arbitration cases, delayed clearances from GoI, delay in land acquisition and forest clearances for canal systems etc. to the non-completion of these projects.

1.8.3 Investment and returns

As on 31 March 2015, Government invested ₹ 12653 crore in Statutory Corporations, banks, Government companies, joint stock companies and co-operatives (Table 1.20). The average return on this investment was negligible.

Table-1.20: Return on Investment

Investment/Return/Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15
Investment at the end of the year (₹ in crore)	10850	11156	11521	12358	12653
Return (₹ in crore)	1	1	2	9	6
Return (<i>per cent</i>)	0.01	0.01	0.02	0.07	0.05
Average rate of interest on Government borrowing (<i>per cent</i>)	7.78	8.05	8.03	8.62	8.15
Difference between interest rate and return (<i>per cent</i>)	7.77	8.04	8.01	8.55	8.10

Source: Finance Accounts

During 2014-15, Government earned dividend of rupees six crore only (0.05 *per cent*) on its investment of ₹ 12653 crore. Like in the previous years, no dividend was received from Banks and Statutory Corporations during 2014-15 also. Further scrutiny showed that in many cases the companies having Government investment have suffered substantial losses leading to erosion of their net worth. **Appendix 1.11** shows an illustrative list of some such companies. Of these, in 11 non-working Government companies, accumulated losses amounting to ₹ 1131 crore as per the latest accounts received. The negative net worth of these companies amounted to ₹ 1039 crore. The possibility of any economic return on Government investments made in these companies is remote.

Non-realisation of disinvestment proceeds

Disinvestment proceeds amounting to ₹ 147 crore could not be realised despite completion of the legal procedure for transfer of equity shares of Kolkata Metro Rail Corporation Limited (KMRCL) in favour of Ministry of Railways (in November 2012 and February 2013) by GoWB.

³⁴ Teesta Barrage Project and Subarnarekha Barrage Project

³⁵ Patloi, Tatko, Futiary, Golmarajore, Beko and Extension of Bandhu Irrigation Projects

1.8.4 Loans and advances by State Government

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

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

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2010-11	2011-12	2012-13	2013-14	2014-15	
					BE	Actual
Opening Balance	13947	13982	14352	15136		14641
Amount advanced during the year	408	448	1064	663	477	505
Amount repaid during the year	373	78	280	1158 ³⁶	309	176
Closing Balance	13982	14352	15136	14641		14970
<i>Of which</i>						
Outstanding balance for which terms and conditions have not been settled	1300	1303	1302	1347		1528
Net addition to outstanding loans and advances during the year	35	370	784	(-) 495		329
Interest receipts from loans and advances	580	163	516	274		126

Source: Finance Accounts

During 2014-15, out of total loans of ₹ 505 crore, ₹ 496 crore disbursed for economic services and the rest for social services (₹ 7 crore), Government Servants (₹ 2 crore). Among the economic services, major portion of the loan went to Power Projects³⁷ (₹ 138 crore) followed by WBIDCL (₹ 117 crore) and Road Transport services³⁸ (₹ 109 crore) and while for social services, major portion went to West Bengal Film Development Corporation (₹ 4 crore). Interest receipts significantly fell by ₹ 148 crore (54 *per cent*) over the previous year. At the end of the year, arrears of ₹ 5382 crore on account of principal and ₹ 7969 crore on account of interest were overdue for realisation. No unrecoverable loans were, however, written off during the year.

Only 15 out of 167 borrowers confirmed the loan balances. Confirmation/acceptance of the outstanding balance of loans advanced (₹ 12476 crore) as at the end of March 2015 was not available. Such non-confirmation/acceptance served as a hindrance to the authentic depiction of loan balances.

Scrutiny revealed that loans amounting to ₹ 898 crore relating to 17 departments remained unaltered for long periods, the oldest item being 48 years old. Fifteen of these departments had outstanding loans worth more than ₹ 1 crore, as shown in **Table 1.22**. In addition, 7113 Government loans aggregating to ₹ 5095 crore were sanctioned to 43 Autonomous Bodies/Authorities, etc. by 10 departments by the end of 2014-15, though no repayments were made in respect of previous loans to these organisations.

³⁶ The high recovery of loans and advances in 2013-14 was due to conversion of outstanding EAP loans into equity in favour of WBPDCCL for implementation of Sagardighi Thermal Power Project

³⁷ WBPDCCL - ₹ 78 crore; DPL - ₹ 57 crore; WBSCL - ₹ 3 crore

³⁸ CSTC - ₹ 29 crore; WBSTC - ₹ 28 crore; CTC - ₹ 25 crore; NBSTC - ₹ 21 crore; SBSTC - ₹ 20 crore

Table 1.22: Cases of old loans without any recovery

	Name of the Department	Loans with no recovery	Period of drawal
		Amount (₹ in crore)	
1	Industrial Reconstruction	260.45	1976-77 to 2008-09
2	Public Enterprise	192.50	1975-76 to 2005-06
3	Power and Non-Conventional Energy Sources	150.51	1995-96 to 2004-05
4	Commerce and Industries	122.55	1974-75 to 2004-05
5	Urban Development	69.26	1966-67 to 2008-09
6	Micro and Small Enterprises & Textile	37.90	1974-75 to 1998-99
7	Agriculture	27.50	1984-85 to 1992-93
8	Water Resources Investigation & Development	15.23	1984-85 to 1990-91
9	Transport	8.91	1982-83 to 1989-90
10	Public Health Engineering	2.44	1983-84 to 1997-98
11	Municipal Affairs	2.23	1966-67 to 1969-70
12	Food Processing Industries and Horticulture	2.21	1988-89 to 1998-99
13	Panchayat and Rural Development	2.14	1968-69
14	Fisheries	1.73	1977-78 to 1993-94
15	Tourism	1.11	1975-76 to 1992-93
16	Housing	0.47	1965-66 to 1976-77
17	Animal Resources Development	0.43	1974-75 to 1978-79
	Total	897.57	

Source: Finance Accounts

Short exhibition of loans disbursed

Commerce & Industries department approved (March 2010) the scheme of 'interest free bridge loan to WBIDCL for meeting the interest cost of loan to be raised from the banks/financial institutions' for the purpose of acquiring land for establishing Land Bank, but the provisioning of budgetary estimates and issuance of subsequent grants-in-aid sanction orders under the Revenue Sector led to understatement of loans disbursed by ₹ 4.50 crore during the current year and ₹ 85 crore upto 31 March 2015 with corresponding overstatements of grants-in-aid.

1.8.5 Cash Balances and investment of Cash Balances

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a daily minimum balance of ₹ 2.48 crore with effect from 1 May 2000. If the balance falls below the agreed minimum limit on any day, the deficiency is made good by taking special or normal ways and means advance/overdraft from the bank. During the year 2014-15, the State Government had to resort to special and normal ways and means advances for 135 and 29 days respectively (total 164 days). During 2014-15, the quantum of such advances was ₹ 19381 crore. The State had to pay ₹ 20 crore as interest on ways and means advances and overdrafts. Treasury bills amounting to ₹ 38457 crore and ₹ 40831 crore respectively were purchased and sold during the period 2014-15.

An amount of ₹ 69 crore was received as interest on investment under treasury bills during the year. The investment made out of general cash balance and earmarked funds up to end of March 2015 is shown in Table 1.23.

Table-1.23: Cash Balances and Investment of Cash Balances

(₹ in crore)

	As on 31 March 2014	As on 31 March 2015	Increase/ Decrease
(a) General Cash Balance			
Cash in Treasuries	0.26	0.31	0.05
Deposits with Reserve Bank of India	(-) 23.01	(-) 326.74	(-) 303.73
Deposits with other Banks	-	-	-
Remittances in transit – Local	-	-	-
Total	(-) 22.75	(-) 326.43	(-) 303.68
Investments held in Cash Balance investment account	5098.23	2724.68	(-) 2373.55
Total (a)	5075.48	2398.25	(-) 2677.23
(b) Other Cash Balances and Investments			
Cash with departmental officers viz. Public Works, Department Officers, Forest Department Officers, District Collectors	19.10	(-) 0.36	(-) 19.46
Permanent advances for contingent expenditure with departmental officers	1.87	1.92	0.05
Investment of earmarked funds	7181.11	8557.52	1376.41
Total (b)	7202.08	8559.08	1357.00
Grand total (a) + (b)	12277.56	10957.33	(-) 1320.23

Source: Finance Accounts

Exclusion of transactions

It was noticed in audit that total receipts booked in the accounts were ₹ 170499 crore against ₹ 185888 crore reported by RBI-CAS. Similarly, against ₹ 170777 crore booked as total payments in the accounts, while RBI-CAS reported ₹ 186216 crore. This resulted in short accounting of receipts and payments of ₹ 15389 crore and ₹ 15439 crore respectively and the excess of payments over receipts on this count stood at ₹ 50 crore³⁹. Closing balance of ₹ 381 crore⁴⁰ (debit), as on 31 March 2015, reported by RBI included this excess of payments over receipts of ₹ 50 crore indicating that receipt and payment transactions of ₹ 15389 crore and ₹ 15439 crore respectively represented *bonafide* transactions of the State Government, which remained unaccounted for in the accounts of financial year 2014-15, thereby affecting the completeness of accounts. This led to understatement of cash balance depicted in the Finance Accounts by ₹ 50 crore³⁹.

³⁹ Actual figure ₹ 50.47 crore before rounding off

⁴⁰ Actual figure ₹ 381.31 crore before rounding off

1.9 Assets and Liabilities

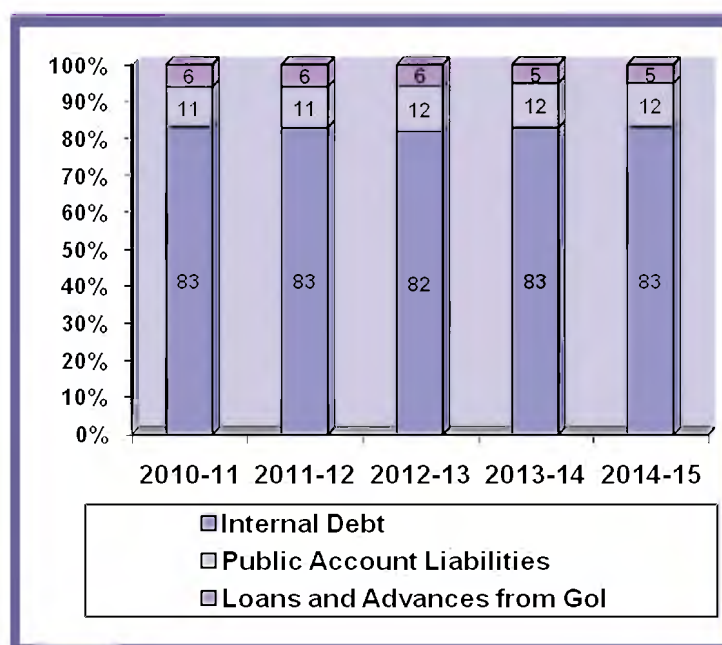
1.9.1 Growth and composition of Assets and Liabilities

Government accounts capture the financial liabilities of the Government and assets created out of the expenditure incurred. *Appendix 1.4* gives an abstract of such assets and liabilities as on 31 March 2015, compared with the corresponding position on 31 March 2014. While the liabilities consist mainly of internal borrowings, loans and advances from the GoI, receipts from the Public Account and reserve funds, assets comprise mainly capital outlay and loans and advances given by the State Government and cash balances.

1.9.2 Fiscal Liabilities

There are two sets of liabilities namely, public debt and other liabilities. Public debt consists of internal debt of the State and is reported under the Consolidated Fund - Capital Accounts. It includes market loans including loans from financial institutions and loans and advances from the Central Government. Other liabilities, which are part of Public Account, include net accruals under small savings, provident funds and other accounts, reserve funds as well as deposits and advances heads.

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



Source: Finance Accounts

The trends in outstanding fiscal liabilities of the State are presented in *Appendix 1.7*. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year almost remained the same as depicted in **Chart 1.12**.

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

Table-1.24: Trend in Fiscal Liabilities of the State**(₹ in crore and ratios in percentage)**

	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal Liabilities	187387	207702	229779	251997	277579
Rate of growth	11.75	10.84	10.63	9.67	10.15
Ratio of Fiscal Liabilities to					
GSDP	40.65	39.31	38.09	35.67	34.66
Revenue Receipts	396.47	353.51	336.45	345.76	320.85
Own resources	797.09	790.40	661.67	665.71	676.38

Source: Finance Accounts

The overall fiscal liabilities of the State show an increasing trend, growing at a CAGR of 10.32 *per cent* during the period 2010-11 to 2014-15. The ratio of fiscal liabilities to GSDP was above the target stipulated in the 13th FC and WBFRBM (Amendment) Act, 2011 (34.30 *per cent*); it has also been showing a declining trend over the years.

Apart from the above, there were cases where the Government did not account for outstanding liabilities amounting to ₹ 1364 crore as at the end of March 2015 on account of the following:

- Outstanding liability of ₹ 1029 crore of the State Government to Ministry of Home Affairs, GoI, in respect of the cost of deployment for CRPF personnel in the State of West Bengal remains undischarged;
- In the SASPFUW⁴¹ under the Labour Department, State's matching contribution against subscribers' subscription of ₹ 193 crore including interest (₹ 185 crore) on the balance at the credit of the subscribers remains unpaid;
- State Government pays subsidy to the WBSEDCL for supplying power at subsidised rate to earmarked consumers. As per Electricity Act, 2003, subsidised power tariff is determined after receiving upfront commitment from the State Government. WBSEDCL had informed that ₹ 142 crore subsidy is receivable from the State Government which remains undischarged as on 31 March 2015.

The liabilities depicted in the Finance Accounts stand understated by ₹ 1364 crore on account of the above.

1.9.3 Transactions under Reserve Funds

There were 41 Reserve Funds earmarked for specific purposes, out of which 18 funds were active and 23 were inactive for more than five years. As of 31 March 2015, the total accumulated credit balance in these funds was ₹ 9739 crore⁴². Investment out of this balance was ₹ 8558 crore (88 *per cent*). During the year, an amount of ₹ 1770 crore was transferred as annual contribution to various reserve funds.

⁴¹ State Assisted Scheme of Provident Fund for Un-organized Workers

⁴² ₹ 9719 crore (credit) was in active funds, ₹ 21 crore (credit) and ₹ 1 crore (debit) in the inoperative ones

Consolidated Sinking Fund

As per reports of the 12th FC and Reports of the Technical Group (RBI) on borrowings by States, GoWB had set up a revised model scheme for Consolidated Sinking Fund (CSF) from the financial year 2008-09. The fund is to be utilised as an amortisation fund for redemption of the outstanding liabilities of the Government commencing from the financial year 2013-14. The corpus of the fund is built up from periodic contributions as well as income accruing to the fund from its investments – investments are to be made only on GoI securities. The contribution is to be made at the rate of at least 0.5 *per cent* of the outstanding liabilities (sum of internal debt and public account liabilities) as at the end of the previous year. Accordingly, the State Government was to contribute ₹ 1260 crore⁴³ during 2014-15. However, during 2014-15, there was a contribution of only ₹ 100 crore to the fund leading to understatement of fiscal deficit by ₹ 1160 crore. The balance in the fund as of March 2015 stood at ₹ 8373 crore⁴⁴ after the accrued interest (₹ 315 crore) reinvested in the fund during the year.

There was a difference (₹ 1923 crore) between the closing balance of CSF as per the records of RBI CAS, Nagpur (₹ 6450 crore⁴⁵) and Finance Accounts (₹ 8373 crore) due to non-reconciliation between investment value as reflected in the Finance Accounts and face value of GoI securities as reflected in the RBI-CAS records.

Guarantee Redemption Fund

12th Finance Commission had recommended opening of the Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it. As per the guidelines of the RBI (the administering authority of the fund), State Government was required to make minimum annual contributions to the Fund at the rate of one *per cent* in the first year and thereafter at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year. In January 2015, State Government had constituted the fund and contributed ₹ 46 crore against the required ₹ 46.45 crore⁴⁶.

1.9.4 Contingent liabilities

Status of Guarantees

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

As per Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding guarantees for the last five years is given in **Table 1.25**.

⁴³ 0.5 *per cent* of the Outstanding liabilities (₹ 251996.59 crore) at the end of the year 2013-14

⁴⁴ Actual figure ₹ 8373.44 crore before rounding off

⁴⁵ Actual figure ₹ 6449.80 crore before rounding off

⁴⁶ One *per cent* of the outstanding guarantee of ₹ 4645.37 crore (Principal - ₹ 4549.70 crore and Interest - ₹ 95.67 crore) at the end of 2013-14

Table-1.25: Guarantees given by the Government of West Bengal**(₹ in crore)**

	1 April 2011	1 April 2012	1 April 2013	1 April 2014	1 April 2015
Maximum amount guaranteed	19860	20106	18981	14818	15184
Outstanding amount of guarantees	11943	10192	8821	4550	9322
Ceiling fixed by State Government Act (90 <i>per cent</i> of Revenue Receipt of the second preceding year)	33230	42538	52880	61466	65594
Percentage of outstanding amount guaranteed to Revenue Receipts of the second preceding year	32	22	15	7	14

Source: Finance Accounts

The outstanding Government guarantees during 2010-15 were well within the limits prescribed under the West Bengal Ceiling on Government Guarantees Act, 2001. Out of total 533 guarantees outstanding as on 31 March 2015, Power sector alone accounted for 399 guarantees (75 *per cent*). No guarantee, however, had been invoked during 2014-15.

Further, in terms of Section 10 of West Bengal Finance Act of 2002, the loanees for whom the State Government has provided guarantees to the financial institutions were required to pay guarantee fees at the rate of one *per cent* (minimum) on the total amounts guaranteed. Accordingly, during 2014-15, the State Government was to receive guarantee fees of ₹ 93.86 crore against which only ₹ 1.40 crore was received. Short receipt of ₹ 92.46 crore overstated the fiscal deficit to that extent.

1.9.5 Analysis of Borrowings of Government

As in the previous years, market loans comprised the major sources of borrowing by the State Government during 2014-15. During the year the State Government raised an amount of ₹ 21900 crore as market loans bearing interest rates ranging between 8.08 *per cent* and 9.40 *per cent*. During 2014-15, market loans bearing interest amounting to ₹ 3382 crore were repaid leaving an outstanding balance of ₹ 141582 crore. The total outstanding borrowing of the State Government stood at ₹ 244490 crore, which increased by 10.64 *per cent* over the previous year. Besides, ways and means advances for ₹ 19381 crore was taken from the RBI which were repaid in full during the year and an amount of ₹ 20 crore was paid as interest on this advance. The State also borrowed an amount of ₹ 7712 crore as special securities issued to NSSF, ₹ 1363 crore from GoI and ₹ 1540 crore from other Financial Institutions, besides ₹ 5 crore from the National Co-operative Development Corporation.

1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability⁴⁷ of the State. This section assesses the sustainability of debt of the State Government in terms

⁴⁷ See glossary at page 135

of debt stabilisation⁴⁸, net debt utilised, burden of interest payments (measured by the ratio of interest payments to revenue receipts) and maturity profile of State Government securities. **Table 1.26** analyses the debt sustainability of the State according to these indicators during the five-year period 2010-15.

Table 1.26: Debt Sustainability: Indicators and Trends

(₹ in crore)

Sustainability Indicators of Debt	2010-11	2011-12	2012-13	2013-14	2014-15
Debt Stabilisation (Quantum Spread + Primary Deficit)	8094 {13813+ (-) 5719}	11161 {12970+ (-) 1809}	11904 {13479+ (-) 1575}	15878 {20468+ (-) 4590}	7996 {13754+ (-) 5758}
Debt as a percentage of GSDP	40.65	39.31	38.09	35.67	34.66
Net debt utilised ⁴⁹	5099	2100	1129	(-) 547	3450
Ratio of Net Debt utilised to Total Debt Received (<i>per cent</i>)	20.56	7.91	3.99	(-) 1.77	9.63
Burden of Interest Payments (IP/RR Ratio)	0.29	0.27	0.26	0.28	0.25

Source: Figures from Finance Accounts

Changes in figures of previous years are due to changes in GSDP figures

The sum of quantum spread and primary deficit was positive during all the five years resulting in a declining trend in debt: GSDP ratio which reduced from 40.65 *per cent* in 2010-11 to 34.66 *per cent* in 2014-15, indicating a movement towards debt stabilisation. However, the ratio of net debt utilised to total debt received (10 *per cent* during 2014-15 from 21 *per cent* during 2010-11) had declined noticeably indicating the increasing non-availability of borrowed funds for purposes other than debt repayment.

Interest payments with respect to revenue receipts depicted a healthy trend as the ratio declined to 24.95 *per cent* during 2014-15 from 29.23 *per cent* during 2010-11.

Maturity profile of the State Debt

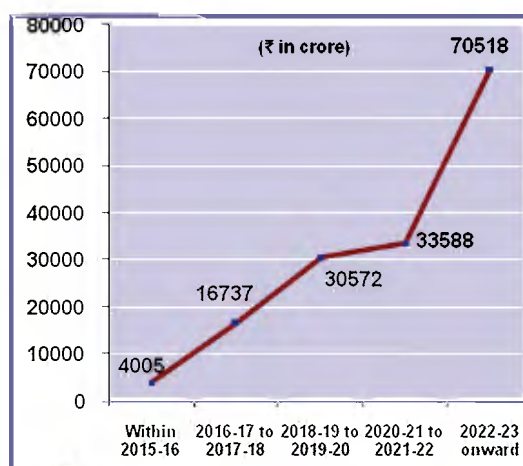
The maturity profile of the State debt as depicted in **Table 1.27** and **Chart 1.13** indicates that the liability of the State would steeply rise in from 2016-17 onwards which would put a strain on the State finances during those periods.

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

⁴⁸ See glossary at page 134

⁴⁹ Total public debt received less debt repayment including interest less net disbursement of loans and advances by the State

Chart 1.13 : Maturity Profile of State Debt



Source : Finance Accounts

Table 1.27 : Maturity Profile of State Debt

Period	Maturity amount of State debt (₹ in crore)	Maturity amount of Market loans (₹ in crore)	Maturity amount as % of total outstanding market loans
Details of Maturity year not available	89070	Nil	-
Within 2015-16	4005	2963	2.09
2016-17 to 2017-18	16737	14808	10.46
2018-19 to 2019-20	30572	28724	20.29
2020-21 to 2021-22	3588	31691	22.38
2022-23 onwards	70518	63400	44.78
Total redeemable debt	244490	141586	

Source : Finance Accounts

1.10.1 Debt consolidation and relief facility

NSSF loan contracted till 2006-07 and outstanding at the end of 2009-10 was to be reset at a common interest rate of nine *per cent* with effect from 2010-11. In terms of recommendation of the 13th FC, benefits in respect of interest relief on loans availed from NSSF are available to the States on making the necessary amendments/enactments of FRBM Acts. The interest relief available to the State on this account was ₹ 2020 crore⁵⁰ during 2010-15, against which GoWB received ₹ 679 crore⁵¹ under “Debt Relief to States - Reset of NSSF Interest Rates” till March 2015. During 2014-15, no relief was received, leaving a shortfall of ₹ 1341 crore.

1.11 Fiscal Imbalances

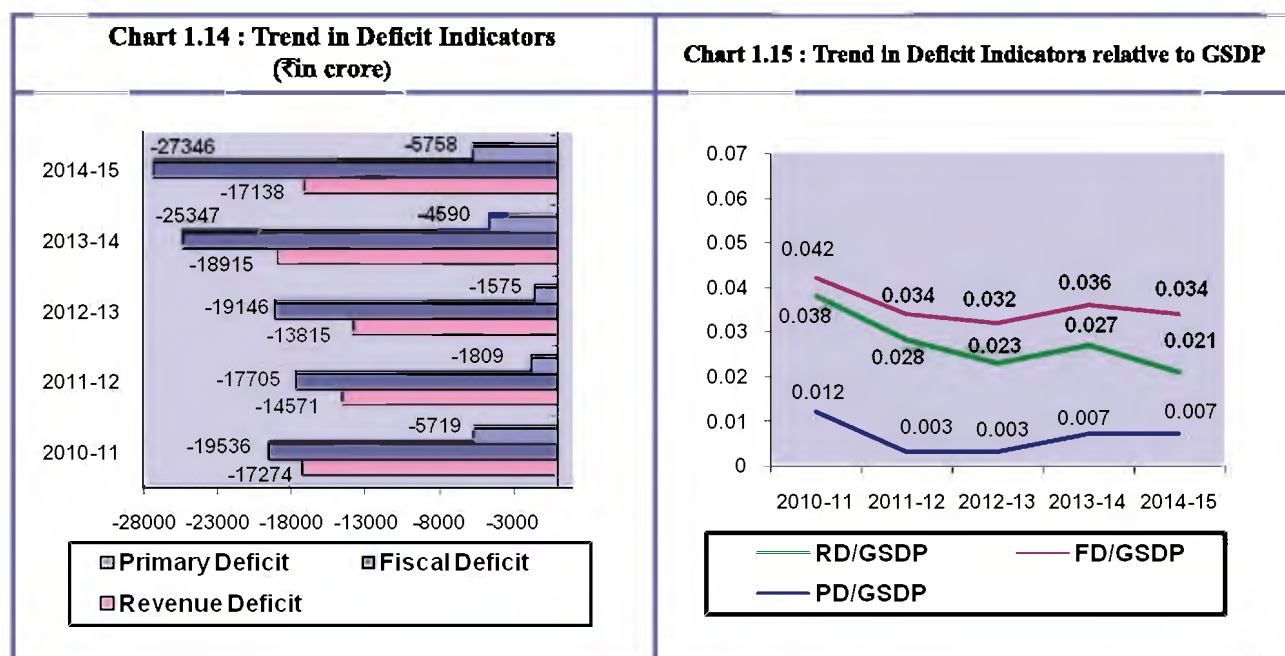
Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalance in Government finances. Deficit in Government accounts represents the gap between receipts and expenditure. Nature of deficit is an indicator of prudence of fiscal management of the Government. The ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenues and fiscal deficits for the financial year 2014-15.

1.11.1 Trends in Deficits

Charts 1.14 and 1.15 present trends in deficit indicators over the period 2010-11 to 2014-15.

⁵⁰ 2010-2011 - ₹ 455.85 crore; 2011-2012 - ₹ 431.28 crore; 2012-2013 - ₹ 404.53 crore; 2013-14 - ₹ 377.77 crore and 2014-15- ₹ 351.02 crore

⁵¹ 2012-13 - ₹ 274.05 crore and 2013-2014- ₹ 404.53 crore



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

Decrease in revenue deficit (by ₹ 1777 crore) in 2014-15 over the year 2013-14 was attributable to 19 *per cent* increase in revenue receipts compared to 13 *per cent* increase in revenue expenditure over the previous year. The increase in fiscal deficit (by ₹ 1999 crore) was attributable to significant increase in capital outlay (by 43 *per cent*).

1.11.2 Components of Fiscal Deficit and its financing pattern

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

Table 1.28: Components of Fiscal Deficit and its Financing Pattern**(₹ in crore)**

	Particulars	2010-11	2011-12	2012-13	2013-14	2014-15		
Decomposition of Fiscal Deficit (1 to 3) (a)		19536 (4.24)	17705 (3.35)	19146 (3.17)	25347 (3.59)	27346 (3.41)		
1	Revenue Deficit	17274 (3.75)	14571 (2.76)	13815 (2.29)	18915 (2.68)	17138 (2.14)		
2	Capital Outlay	2226	2764	4547	6927	9879		
3	Net Loans and Advances	36	370	784	(-) 495	329		
Financing Pattern of Fiscal Deficit (b)		Net disbursements/outflows				Receipts	Disbursement	Net
1	Market Borrowings	8445	20800	17993	17098	25192	6674	18518
2	Loans from GoI	(-) 249	(-) 91	858	59	1363	683	680
3	Special Securities Issued to NSSF	10089	(-) 989	(-) 49	1151	7712	3239	4473
4	Loans from Financial Institutions and Bonds	(-) 936	(-) 1859	(-) 653	(-) 179	1545	1704	(-) 159
5	Ways and Means	606	(-) 606	-	-	19381	19381	0
6	Small Savings, PF, etc.	1129	1032	945	841	3441	2434	1007
7	Reserve Fund	1192	1296	533	1189	2951	1683	1268
8	Deposits and Advances	870	1367	2944	2627	43035	41862	1173
9	Suspense and Miscellaneous	(-) 458	(-) 823	(-) 559	2928	72744	73851	(-) 1107
10	Remittances	(-) 265	325	228	393	9694	9522	172
11	Contingency Fund	3	-	1	-	-	-	-
12	Appropriation to/from Contingency Fund	-	-	-	-	-	-	-
13	Total (1 to 12)	20426	20452	22241	26107			26025
14	Increase (-) / Decrease (+) in Cash Balance	(-) 890	(-) 2747	(-) 3095	(-) 760			1321
15	Overall Surplus/Deficit (13 +14)	19536	17705	19146	25347	27346		

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

It is seen from **Table 1.28** that during 2014-15, market borrowings (67.72 per cent) and special securities issued to NSSF (16.36 per cent) financed the major portion of the fiscal deficit.

1.12 Conclusion and Recommendations

The State failed to achieve the FRBMA targets of revenue and fiscal deficit during 2014-15. The Government is yet to work out its liability on account of its contribution (as also that of the employees) to the Contributory Pension Fund Scheme for All India Service Officers from the inception of the scheme. The interest payable on the amounts that have been lying in the Fund without transfer to NSDL/Trustee Bank has also not been estimated and accounted for.

Fiscal deficit increased by eight per cent over the previous year. The committed expenditure, which mainly consisted of payment of salaries and wages, pensions and interest, constituted around 64 per cent of the Revenue expenditure leaving little flexibility for reduction of the revenue expenditure.

As far as capital expenditure is concerned, though there was an increase of 43 per cent in the capital outlay in the current year, its ratio to Aggregate expenditure of the State was only 8.66 per cent against the all India General Category States' average of 14.01 per cent. Interest payment on market loans increased by five per cent over the previous year. Direct subsidy reduced from five per cent of the total committed expenditure in 2013-14 to three per cent in 2014-15.

Ratio of outstanding debt of the Government to GSDP has reduced from 35.67 per cent in 2013-14 to 34.66 per cent in 2014-15. Government is getting hardly any return from its capital outlay. Return on investment in Statutory Corporations, rural banks, etc. was less than one per cent.

Recommendations

- *Government may consider closing inoperative reserve funds.*
- *Government may ensure timely utilisation of funds and submission of utilisation certificates in time to fully avail of the Government of India grants.*

CHAPTER 2

Financial Management and Budgetary Control

Chapter-2

Financial Management and Budgetary Control

2.1 Introduction

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

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2014-15 against 65 grants/appropriations is given in **Table 2.1**:

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

(₹ in crore)

	Nature of expenditure	Original grant/appropriation	Supplementary grant/appropriation	Total	Actual expenditure	Saving (-)/Excess (+)
Voted	I Revenue	86065	6776	92841	83189	(-) 9652
	II Capital	16490	1691	18181	11007	(-) 7174
	III Loans and Advances	477	175	652	505	(-) 147
Total Voted		103032	8642	111674	94701	(-) 16973
Charged	IV Revenue	21985	907	22892	21831	(-) 1061
	V Capital	5	41	46	43	(-) 3
	VI Public Debt-Repayment	35437	3495	38932	31680	(-) 7252
Total Charged		57427	4443	61870	53554	(-) 8316
Grand Total		160459	13085	173544	148255	(-) 25289

Source: Appropriation Accounts; Difference w.r.t. Appropriation Accounts is due to rounding.
 Note: The expenditure excludes the recoveries adjusted as reduction of expenditure under revenue expenditure ₹ 1369 crore (Voted : ₹ 1368 crore and Charged : ₹ 1 crore) and capital expenditure ₹ 1171 crore (Voted).

The overall saving of ₹ 25289 crore was the result of saving of ₹ 25569 crore in 60 grants and 21 appropriations under revenue section and 53 grants and 16 appropriations under capital section, *offset* by excess of ₹ 280 crore in four grants and two appropriations under revenue section and two grants and one appropriation under capital section.

The savings/excesses (Detailed Appropriation Accounts) were intimated to the Departmental Controlling Officers (DCOs) requesting them to explain the significant variations. Explanations for variations in respect of the sub-heads mentioned in Appropriation Accounts 2014-15 were not received from any department. Substantial savings occurred in Finance, School Education, Food & Supply, Irrigation & Waterways and Public Works departments.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 143 cases¹, savings exceeded ₹ 1 crore or by more than 20 *per cent* of the total provision (**Appendix 2.1**). Savings exceeding ₹ 500 crore occurred in each of the nine cases relating to six grants are indicated in **Table 2.2**.

Table 2.2: List of Grants with major savings

(₹ in crore)

Sl. No.	Number and name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1.	21- Food & Supplies	2925	-	2925	1145	1780
2.	15-School Education	17942	-	17942	16883	1059
3.	18- Finance	14542	-	14542	13828	714
4.	45-Public Health Engineering	1515	380	1895	1317	578
	Total					4131
Capital-Voted						
1.	15-School Education	1798	-	1798	72	1726
2.	32-Irrigation and Waterways	1750	231	1981	1029	952
3.	25-Public Works	2757	391	3148	2249	899
	Total					3577
Revenue-Charged						
1.	18-Finance	21662	902	22564	21551	1013
	Total	21662	902	22564	21551	1013
Capital-Charged						
1.	18-Finance	35342	3490	38832	31594	7238
	Total					7238

Source: Appropriation Accounts

¹ Comprising 59 cases in Revenue-Voted section, 52 cases in Capital-Voted section, 20 cases in Revenue-Charged section and 12 cases in Capital-Charged section.

2.3.2 Persistent Savings

There were persistent savings during the last five years in 15 sub heads under 11 grants. Details are given in **Appendix 2.2**. Persistently high savings were noticed under capital-voted section in schemes against (i) Construction and Upgradation of Fire Stations and (ii) Construction of Houses under Rental Housing schemes for State Government Employees. In revenue-voted section, savings occurred persistently in (a) Polytechnic-Diploma courses (ET), (b) Deep Tubewell Irrigation, (c) Schemes under RIDF and (d) Maintenance of Vidyasagar Setu (TR).

2.3.3 Persistent Excesses

There were persistent excesses during the last five years in nine sub heads under five grants. Details are given in **Appendix 2.3**. Persistently high excesses were noticed under capital-voted section in schemes against (i) schemes sanctioned under NABARD in flood control and (ii) development of state roads. In revenue-voted section, excess expenditure occurred persistently in (a) Dental College and (b) Government of India's crash programme of nutrition for children etc.

2.3.4 Expenditure in excess of budget provisions during 2014-15 requiring regularisation

Table 2.3 contains the summary of total excess expenditure under 11 grants and four appropriations amounting to ₹ 280 crore from the Consolidated Fund of the State over the amounts authorised by the State Legislature during 2014-15, which requires regularisation under Article 205 of the Constitution.

Table 2.3: Excess over provisions during 2014-15 requiring regularisation

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
			(₹ i n c r o r e)		
	Voted Grants				
1	7-Revenue	Backward Classes Welfare	601	650	49
2	24-Revenue	Health and Family Welfare	5121	5193	72
3	27-Revenue	Home	4678	4739	61
4	31-Capital	Information Technology	12	13	1
5	33-Capital	Correctional Administration	10	11	1
6	49-Capital	Sports and Youth Services	-	1	1
7	53-Revenue	Transport	832	879	47
	Total	Voted			232
	Charged Appropriations				
1	36-Revenue	Land and Land Reforms	2	16	14
2	39-Revenue	Municipal Affairs	-	2	2
3	40-Revenue	Panchayat and Rural Development	1	15	14
4	43-Capital	Power and Non-Conventional Energy Sources	46	64	18
	Total	Charged			48
	Grand total				280

Source: Appropriation Accounts

2.3.5 Excess expenditure of previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. The time limit for regularisation of expenditure has, however, not been prescribed under the Article. Regularisation of excess expenditure is done after completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). However, excess expenditure amounting to ₹ 31938 crore for the years 2006-2014 was yet to be regularised as of September 2015 as detailed in Table 2.4.

Table 2.4: Excess over provisions relating to previous years requiring regularisation

Year	Number of		Amount of excess over provision (₹ in crore)
	Grants	Appropriations	
2006-07	12 (Grant Nos. 8,9,11,13,20,26,28,30, 31,43,45,54)	8 (Grant Nos. 5, 6, 20, 23, 27, 42, 47, 53)	293
2007-08	14 (Grant Nos. 3, 4, 5, 9, 18, 20, 21, 26, 32, 43, 44, 46, 50, 56)	8 (Grant Nos. 6, 9, 18, 23, 34, 42, 53, 55)	12146
2008-09	13 (Grant Nos. 4, 9, 18, 20, 21, 25, 27, 35, 50, 52, 53, 54, 59)	4 (Grant Nos. 12, 18, 39, 53)	706
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3493
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8331
2011-12	6 (Grant Nos. 4,5,18,25,47,60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5000
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36,39, 40)	465
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1504
Total	94	63	31938

Source: Appropriation Accounts

Thus, excess expenditure for the years 2006-07 to 2014-15 amounting to ₹ 32218 crore² needs regularisation. In case of most of the grants, inadequate supplementary provision led to excess expenditure, which indicates lack of control over financial management by the controlling officers.

2.3.6 Significant excess expenditure

In 10 cases, expenditure aggregating ₹ 279 crore exceeded the approved provisions by more than ₹ 1 crore in each case or by more than 20 per cent of the total provisions. Details are given in *Appendix 2.4*.

² ₹ 31938 crore pertaining to 2006-14 plus ₹ 280 crore pertaining to 2014-15

2.3.7 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹ 7315 crore was incurred in 114 cases as detailed in *Appendix 2.5* without any provision in the original estimates/ supplementary demand and without any re-appropriation orders to this effect.

Excess expenditure of ₹ 4896 crore was incurred mainly due to repayment of public debt of ₹ 3530 crore and interest payments of ₹ 1366 crore for which no provision had been made. Similar excess expenditure of ₹ 4831 crore and ₹ 6966 crore were also incurred on repayment of loan and interest payment during 2012-13 and 2013-14 respectively.

Liabilities on account of interest and public debt repayable are ascertainable with a fairly high degree of accuracy at the time of budget formulation. Non-provision of funds on these accounts in the budget had led to underestimation of the budgetary deficits viz. fiscal deficit and revenue deficit respectively by ₹ 4896 crore and ₹ 1366 crore.

2.3.8 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating ₹ 640861 crore obtained in 47 cases (₹ 10 lakh or more in each case) during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in *Appendix 2.6*. On the other hand, in six cases, supplementary provision of ₹ 1084 crore proved insufficient by more than ₹ 1 crore in each case leaving an aggregate uncovered excess expenditure of ₹ 256 crore (*Appendix 2.7*). Five illustrative cases are described below:

Under Revenue-Voted Section of Grant Number 45- Public Health Engineering, savings out of original provision stood at ₹ 198 crore, further supplementary provision of ₹ 380 crore was unnecessary.

Under Revenue-Voted Section of Grant Number 64- Child Development, savings out of original provision was ₹ 167 crore, further supplementary provision of ₹ 139 crore was unnecessary.

Under Capital-Voted Section of Grant Number 25- Public Works, savings out of original provision was ₹ 507 crore, further supplementary provision of ₹ 392 crore was unnecessary.

Under Capital-Voted Section of Grant Number 32- Irrigation & Waterways, savings out of original provision was ₹ 721 crore, further supplementary provision of ₹ 231 crore was unnecessary.

Under Revenue-Voted Section of Grant Number 24- Health & Family Welfare, supplementary provision of ₹ 829 crore proved insufficient leaving an uncovered excess expenditure of ₹ 72 crore.

2.3.9 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Cases were noticed where injudicious re-appropriation proved excessive or insufficient leading to savings of ₹ 73068 crore (in 187 sub-heads under 26 grants) and excess expenditure of ₹ 93062 crore (in 61 sub-heads under 18 grants) as detailed in *Appendix 2.8*.

2.3.10 Anticipated savings not surrendered

As per Budget Manual, the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance department as and when savings are anticipated. At the close of the year 2014-15, under 45 grants and 15 appropriations, no part of the aggregate savings of ₹ 19787 crore was surrendered by the concerned departments, as detailed in *Appendix 2.9*. Such savings which were not surrendered accounted for 77 per cent of the total savings of ₹ 25569 crore during 2014-15.

Similarly, out of total savings of ₹ 2988 crore under 16 grants/ appropriations, only ₹ 1613 crore was surrendered (short surrender by ₹ one crore and above in each case) leaving balances not surrendered aggregating ₹ 1375 crore (46 per cent of savings under those grants), details of which are given in *Appendix 2.10*.

Besides, in 22 cases against 21 grants (surrender of funds in excess of ₹ one crore), ₹ 6438 crore were (*Appendix 2.11*) surrendered on the last working day of March 2015 or thereafter indicating inadequate financial control and the fact that these funds could not be gainfully utilised for other development purposes.

Under Grant number 40 - **Panchayat and Rural Development (Revenue Voted)**, out of total grant/appropriation of ₹ 14233 crore, there were savings of ₹ 350 crore. The department, however, surrendered ₹ 2274 crore indicating excess surrender of ₹ 1924 crore.

Similarly, under Grant number 32- **Irrigation and Waterways (Revenue Charged)**, out of total grant/appropriation of ₹ 90 crore, there was saving of ₹ 7 crore. The department, however, surrendered ₹ 89 crore indicating excess surrender of ₹ 82 crore.

2.3.11 Rush of expenditure

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

During the year 2014-15, 306841 cheques amounting to ₹ 11633 crore (10.25 per cent of the total revenue and capital expenditure) were issued in March 2015, of which cheques amounting to ₹ 1196 crore (10.28 per cent) were issued on the last working day of March 2015. High percentage of expenditure in March, especially on the last working day of March indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained.

2.3.12 New Service/New Instrument of Service

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

In nine cases, expenditure totaling ₹ 83 crore which should have been treated as “New Service”/“New Instrument of Service” was met without obtaining the requisite approval of the Legislature. Details of these cases are given in *Appendix 2.12*.

2.3.13 Drawal of capital outlay by transfer to the deposit accounts

West Bengal Treasury Rules prohibits drawal of funds unless required for immediate disbursement and utilization thereof for purposes other than those laid down in the Appropriation Act. During 2014-15, State Government drew ₹ 2189 crore through different DDOs from the Consolidated Fund under capital outlay heads by contra credit to deposit heads of accounts³.

Test Check of records of Health & Family Welfare Department revealed that during 2014-15 ₹ 620 crore had been drawn and transfer-credited to the deposit account of West Bengal Medical Services Corporation Limited for implementation of different schemes, of which the agency could utilize only ₹ 363 crore leaving an unspent balance of ₹ 257 crore as of June 2015.

Thus, ₹ 257 crore though booked as expenditure under the Consolidated Fund did not represent actual expenditure, thereby inflating expenditure on capital outlay to the same extent. Moreover, the action of executives in transferring funds to the deposit accounts without keeping any watch over their proper utilization and leading to idling of funds was not only irregular but also jeopardized the system of legislative control over funds.

2.4 Budget Management in selected Grants

A) Persistent Savings

A review of budgetary and expenditure control during 2010-11 to 2014-15 in respect of grant numbers 32, 45 and 59 revealed substantial savings as discussed under:

Table 2.5: Persistent savings under voted grants

Grant No	Section	(₹ in crore)				
		2010-11	2011-12	2012-13	2013-14	2014-15
32-Irrigation and Waterways	Quantum of savings (percentage to total allocation)					
	Revenue	25.97(5)	81.76(14)	192.10(28)	225.65 (30)	283.56(36)
45- Public Health Engineering	Capital	995.77(68)	1920.74(84)	1606.99(79)	1515.46(71)	952.30(48)
	Revenue	194.5(29)	415.41(40)	-	-	578.05(31)
59-Self Help Group and Self Employment	Capital	180.38(99)	1.78(30)	165.75(41)	93.47(22)	78.30(41)
	Revenue	63.71(33)	80.14(37)	90.74(36)	85.15(30)	60.58(21)
	Capital	9.87(99)	9.84(98)	5.66(47)	7.76(65)	15.78(75)

Source: Appropriation Accounts

³ PD Account: ₹ 744 crore; Local Fund Account: ₹ 467 crore; Other Deposit Account: ₹ 978 crore

It is evident from the table above that there were persistent savings in the above grants under both the revenue and capital heads.

B) Non-utilisation of budget provisions and non-surrender

As per the WBBM any unspent balances should be surrendered by the controlling officers to the administrative departments by 14 February and by the administrative departments to the Finance department by the 21 February each year. Of the savings amounting to ₹ 9937 crore during the last five years, only ₹ 1285 crore (16 *per cent* of savings) and 802 crore (47 *per cent* of savings) had been surrendered respectively by I&W and PHE department in respect of Grant Nos. 32 and 45 during 2014-15, leaving a balance of ₹ 7850 crore⁴ unsurrendered at the end of the financial year.

I&WD did not maintain necessary records to keep constant watch over the progress of expenditure under different units of appropriation, so as to take early steps for surrendering any likely savings.

In reply to an audit query I&WD department stated that surrender of savings from 2011-12 to 2013-14 were intimated to Finance Department generally between March and July of the respective years. However, contention of the department could not be validated as 84 *per cent* of the savings were not surrendered.

Thus, the CCOs and the Heads of the departments did not fully comply with the budgetary controls laid down in the WBBM.

C) Expenditure without provision

WBBM lays down that expenditure, for which no provision has been made in the Budget Estimate of the current year, should rarely, if ever, be incurred.

However, contrary to the aforesaid provision, expenditure amounting to ₹ 3 crore and ₹ 52 crore were incurred against grant numbers 32 and 45 respectively during 2010-15 even though no provisions for the same existed in the original estimates/supplementary demand.

D) Unnecessary Supplementary Grants

WBBM stipulates that when unforeseen circumstances make it necessary to incur expenditure not contemplated in the Appropriation Act, every effort should be made to meet the same from savings elsewhere within the same grant (voted or charged) by postponement or curtailment of less urgent expenditure. Only when it is not possible to do so, should recourse be taken to supplementary estimates.

In view of savings of ₹ 720 crore (23 *per cent* of the original grant) in grant numbers 32, 45 and 59, supplementary provisions of ₹ 388 crore during 2011-15 proved unnecessary, details of which are given in *Appendix 2.13*.

⁴ ₹ 6515 crore in respect of Grant No. 32 ; ₹ 906 crore in respect of Grant No. 45; ₹ 429 crore in respect of Grant No. 59

E) Unnecessary Budget provision

As per provisions contained in the WBBM, each budgeting authority will be responsible for the correct preparation of estimates (both for BE and RE) in respect of receipts and expenditure. Every attempt should be made to prepare accurate estimates as far as possible and care should be taken by the Administrative Department in submitting proposals for supplementary estimates to avoid large savings or excesses at the end of the financial year.

Test check of net grant statements revealed that budget provisions of ₹ 2038 crore, ₹ 185 crore and ₹ 9 crore were made against grant numbers 32, 45 and 59 respectively (from 2010-11 to 2014-15) in respect of 111⁵ head of accounts but no expenditure was incurred against those heads, indicating provisioning of budget without proper assessment.

2.5 Conclusion

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

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

Excess expenditure for the years 2006-07 to 2014-15 amounting to ₹ 32218 crore needs regularisation.

During 2014-15, expenditure of ₹ 7315 crore was incurred in 114 cases without any provision in the original estimates/ supplementary demands and without any re-appropriation orders to this effect. Anticipated savings were either not surrendered or surrendered on the last day of the year leaving no scope for utilising these funds for other development purposes.

⁵ 85 in grant number 32: I&W ; 17 in grant number 45: PHE ; 9 in grant number 59:SHG&SE

CHAPTER 3

Financial Reporting

Chapter-3 Financial Reporting

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

3.1 Delay in furnishing Utilisation Certificates

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

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

	Grants pertaining to the year	Number of UCs awaited	Amount involved
1	Up to 2012-13	182529	48235
2	2013-14	6762	5003
3	2014-15 ¹	5033	8672
	Total	194324	61910

Source: Finance Accounts 2014-15

Out of 194324 UCs involving ₹ 61910 crore mentioned above, 182529 UCs against grants of ₹ 48235 crore remained outstanding for more than two years as of March 2015.

Such huge pendency in submission of UCs indicates lack of monitoring on utilisation of grants released to the grantees by the departments, which may result in misutilisation of the grants.

Utilisation Certificates under West Bengal Panchayat Act

Rules framed under the West Bengal Panchayat Act, 1973 stipulated that UCs should be furnished by the grantee to the authority sanctioning the funds within six months from the date of receipt of grant or before applying for further grant for the same purpose, whichever is earlier. Test check by Audit revealed that 30 Panchayati Raj Institutions² (PRIs) sub-allotted grants amounting to ₹ 213 crore during 2010-14 to their lower tiers, schools, Self Help Groups and other Government departments. Against the same, the grantees failed to submit UCs amounting to ₹ 138 crore (65 per cent) as of March 2015 as detailed in

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

² Nine Zilla Parishads (ZPs) and 21 Panchayat Samitis (PSs)

Appendix 3.1. In the absence of the UCs, proper utilization of the grants was not ensured.

Utilisation Certificates for 13th FC Grants

Against a cumulative release for Non-state specific grants of ₹ 8360 crore by GoI upto 2014-15 under the recommendation of the 13th FC, Finance (Budget) Department collected UCs for ₹ 6884 crore (82 *per cent*) from various departments of GoWB as of September 2015 and sent to GoI. Similarly, in case of State-Specific grants of ₹ 1160 crore released upto 2014-15, UCs for ₹ 1044 crore (90 *per cent*) were received and forwarded to GoI as of September 2015.

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

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of the department are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. The audit of these institutions is conducted by the Examiner of Local Accounts (ELA) West Bengal, under the Principal Accountant General (General and Social Sector Audit) West Bengal, who has been appointed as the statutory Auditor of Local Bodies.

As of September 2015, 753 annual accounts of 147 autonomous bodies/ authorities due up to 2014-15, had not been received by the ELA, West Bengal. The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise arrears of Annual Accounts due from Government Bodies

Delay in Number of Years	No. of the Bodies/ Authorities
0 to 1	14
Above 1 to 3	31
Above 3 to 5	24
Above 5 to 7	59
Above 7 to 9	19
Total	147

Source: Records of the Institutions

Due to delay in preparation of accounts, utilization of funds for intended purposes could not be verified. As these institutions were mostly run on Government grants, it was the responsibility of the Government to see that these bodies prepare accounts on time. The deficiency was regularly pointed out in the Audit Reports of the preceding years but to no avail.

Audit scrutiny of the accounts of 72 local bodies (excluding PRIs) conducted during 2014-15 revealed that grants aggregating ₹ 433 crore, meant for development and miscellaneous purposes were lying unspent as of March 2013/2014 (*i.e.*

month upto which accounts have been prepared) with 58 ULBs, seven universities, one District Primary School Council (DPSC), two local library authorities, three Fish Farmers' Development Agency and Kolkata Metropolitan Water & Sanitation Authority (KMW & SA) as detailed in **Appendix 3.3**. The concerned bodies did not furnish any reason for non-utilisation and non-refund of unspent Government grants.

It was revealed that out of total available grants of ₹ 3654 crore for the year 2013-14, ₹ 1368 crore (37 *per cent*) remained unutilized with 12 ZPs and 60 Panchayat Samities as of March 2014 (*vide Appendix 3.4*). Similarly, in 1521 GPs, ₹ 289 crore (10 *per cent*) remained unspent out of total available grants of ₹ 2928 crore as of March 2014.

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

Several autonomous bodies have been set up by the State Government in various fields namely, area development, animal resources, human rights, legal services, housing, etc. A large number of these bodies are audited by the C&AG under Sections 19 and 20 (1) of the C&AG's DPC Act 1971, with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions, review of internal management and financial control, review of systems and procedures, etc. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature in respect of 32 bodies, on which SARs are to be placed before the Legislature are indicated in **Appendix 3.5**. Delays in submission of accounts to Audit and placement of Separate Audit Reports in the Legislature after the entrustment of Audit to C&AG by the Autonomous Bodies are summarised in **Table 3.3**.

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

Delays in submission of Accounts (In months)	Number of Autonomous Bodies	Delays in submission of SARs in Legislature (in years)	Number of Autonomous Bodies
0 – 1	19	0 - 1	2
1 – 6	-	1 - 2	4
6 – 12	8	2 - 3	4
12 – 18	-	3 - 4	5
18 – 24	3	4 - 5	2
24 & above	14	5 & above	4
Total	44		21

Source: Records of the autonomous bodies

Out of 50 autonomous bodies, only one (District Legal Services Authority, Hooghly), (*vide Appendix 3.5 and 3.6*) had submitted accounts for the year 2014-15, while only 19 have submitted accounts up to 2013-14. Moreover, eight District Legal Services Authorities did not submit accounts since inception in

1998-99. The State Government also failed to lay the Reports in respect of 21 Bodies/ Authorities before the State Legislature as detailed in *Appendix 3.5*.

3.4 Departmental Commercial Undertakings

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

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

As of June 2015, out of 19 such undertakings; five³ had not prepared their accounts since their inception between 1951 and 1983, one⁴ had finalized their accounts upto 2013-14 while the accounts of remaining 13 units were in arrears ranging from one to 23 years. Failure of the Heads of Departments and the management of undertakings in timely preparation of *pro forma* accounts had been repeatedly commented upon in the previous Audit Reports of the State. Principal Accountant General had also been periodically reminding the Principal Secretary (Finance) and the Secretaries of the concerned departments in this matter.

The department-wise position of arrears in preparation of *pro forma* accounts and investment made by the Government therein are given in *Appendix 3.7*. As per the latest accounts received from 14 undertakings, ₹ 2830 crore was invested by the State Government in these units. Eleven undertakings had incurred continuous losses aggregating to ₹ 2267 crore while the remaining three, viz., Central Engineering Organisation, Howrah, Kanchrapara Area Development Authority and Public Distribution System of Food Grains⁵ reflected accumulated profit of ₹ 841 crore.

3.5 Misappropriations, losses, defalcations, etc.

As per Rule 39 of the WBFR, any loss of public money, departmental revenue of receipts, stores or other property, caused by defalcation or otherwise, should

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

⁴ Public Distribution System of Food grains

⁵ Subsidy received from Govt. was shown as profit in its account

be immediately reported to the Accountant General. On the other hand, if the irregularity is detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned.

As of March 2015, there were 676 cases⁶ of misappropriation, defalcation, etc. involving Government money amounting to ₹ 12 crore on which final action was pending. The department-wise break up of pending cases and age wise analysis is given in *Appendix 3.8* and nature of these cases is given in *Appendix 3.9*. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices are summarised in **Table 3.4**.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

Age-Profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved (₹ in crore)	Nature/characteristics of the cases	Number of cases	Amount involved (₹ in crore)
0 - 5	60	7.87	Theft	49	0.75
5 - 10	31	0.28			
10 - 15	61	1.54	Misappropriation/Loss of material	627	10.98
15 - 20	31	0.64			
20 - 25	40	0.65	Total	676	11.73
25 & above	453	0.75	Cases of losses written off during the year	-	-
Total	676	11.73	Total pending cases	676	11.73

Source: Departmental figures

3.6 Non-reconciliation of departmental figures

3.6.1 Un-reconciled receipts / expenditure

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

However, the issue continues to be a matter of concern as out of 185⁷ COs, 36 COs (19.46 *per cent*) did not reconcile their departmental figures for the year 2014-15, whereas 48 COs (26 *per cent*) partly reconciled their figures. As a

⁶ Excluding cases included in the Civil Audit Reports as separate audit paragraphs, progress of which are monitored separately.

⁷ No information was provided by the State Government in this regard. (As culled out from the vouchers by O/o Pr. AG (A&E))

result, ₹ 68881 crore (48.61 *per cent* of total receipts) and ₹ 76938 crore (52.80 *per cent* of total expenditure) only were reconciled by the State Government.

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

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

Administrative departments issue sanction orders with the concurrence of Finance department, authorising different DDOs to draw advances on Abstract Contingent (AC) bills. In terms of WBTR 2005, these AC bills are required to be adjusted within one month from the date of completion of the purpose for which the same were drawn and in no case beyond 60 days from the date of drawal of the respective AC bill unless otherwise permitted by the Administrative department with the concurrence of the Finance department. Further, every drawing officer has to certify in each abstract contingent bill that detailed bills for all contingent charges drawn by him prior to the first of the current month have been forwarded to the respective Controlling Officers for countersignature and transmission to the Principal Accountant General (A&E).

However, in contravention of the said provisions of WBTR, ₹ 1587 crore⁸ drawn through 11127 AC bills up to 2014-15 remained unadjusted as of March 2015. The issue was regularly mentioned in the previous Audit Reports as well as in the Inspection Reports issued to the heads of the offices. In spite of this, outstanding amount increased to ₹ 1587 crore as of March 2015 from ₹ 910 crore at the end of 2013-14.

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

Table 3.5: Position of drawal and adjustment of AC bills (₹ in crore)

Year	Opening balance		AC Bills drawn		DC Bills received		Outstanding AC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
2010-11	8562	475	3885	406	1133	66	11314	815
2011-12	11314	815	3928	403	3373	169	11869	1049
2012-13	11869	1049	3481	306	4488	555	10862	800
2013-14	10862	800	4163	484	5125	374	9900	910
2014-15	9900	910	4408	1102	3181	425	11127	1587

Source: Compiled from the information received from various departments of the State Government.

As against 9900 bills outstanding as on 31 March 2014, only 1702 DC (Detailed Contingent) bills (17 *per cent*) were submitted during 2014-15. Out of 11127 outstanding bills, 8198 bills involving ₹ 648 crore were outstanding for more than one year. Non-adjustment of AC bills for years together indicates dilution of the basic tenets of financial and accounting controls. Moreover, such long

⁸ Pendency upto(2012-13: ₹ 443 crore; 2013-14: ₹ 204 crore; 2014-15: ₹ 940 crore)

pendency of DC bills is fraught with the risk of misuse / misappropriation of Government funds.

Audit reviewed the procedure of adjustment of AC bills of two departments viz. Civil Defence (CD) Department and Information & Cultural Affairs (I&CA) Department covering a period 2010-15 and noticed the following irregularities in drawal of AC bills as well as in submission of DC bills.

Delay in adjustment of AC bills was a persisting as well as pervasive phenomenon as given in **Appendix 3.10**. Out of 36 DDOs in the CD Department, Audit reviewed the records of four DDOs. It was observed (May 2015) that out of 13 AC bills involving ₹ 4 crore drawn by two DDOs, ₹ 3 crore pertaining to four AC bills had remained unadjusted. Similarly, out of 22 AC bills involving ₹ 3 crore drawn by four DDOs of I&CA Department, ₹ 2 crore pertaining to nine AC bills had remained unadjusted.

Further scrutiny of the records revealed the following:

- For construction of Headquarter of WWCD⁹ and Quick Response Team of Presidency Division at Kalyani at an estimated cost of ₹ 5 crore, an amount of ₹ 3 crore was drawn by Dy. Commandant, WWCD in two AC bills (₹ 1 crore in March 2013 and ₹ 2 crore in October 2013) against two Government Orders and advanced to an agency¹⁰, in violation of the provisions of West Bengal Financial Rules which prohibited payment of advances to an executing agency.

Scrutiny of records of both the Departments revealed that DDOs did not submit quarterly statements of unadjusted advances to the Controlling Officer, Finance Department and the Treasury Officer as stipulated in WBTR¹¹. Lapses on the part of DDOs in respect of proper checking of DC bills, maintenance of registers/records etc. indicated departmental failure in exercising regulatory control over DDOs.

3.6.3 Personal Deposit Accounts

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

In terms of Rule 6.09 of WBTR, PD Account or Personal Ledger Account (PLA) is created by debit to the Consolidated Fund of the State other than those created under any law or rule framed under any law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments. Such accounts shall be closed at the end of financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State. As per WBTR, if there is any PD Account not operated for two consecutive years and if there is a reason to believe that the need for such accounts has ceased, the same shall be closed. Four types of PD

⁹ Water Wing Civil Defence

¹⁰ M/s Mackintosh Burn Ltd, the executing agency.

¹¹ Rule 4.138(5)

Accounts viz., those maintained by Land Acquisition Collectors, Rent Controllers, Jailors and DMs are, however, of permanent nature.

In contravention of the second condition of the rule mentioned above, 54 PD accounts in PAO Kolkata-II and 12 PD accounts in other treasuries¹² having aggregate balance of ₹ 5 crore, though remained inoperative for more than two years, were yet to be closed at the end of 2014-15.

In West Bengal, the closing balance under 8443-106-PD Accounts at the end of 2014-15 stood at ₹ 3721 crore with an increase of ₹ 286 crore (8 *per cent*) over that of previous year. The balances as well as receipt and disbursement for the last three years are shown below:

Table 3.6: Amounts received and disbursed in PD accounts during the last three years

	Opening balance	Receipt	Disbursement	Closing balances
	₹ in crore			
2012-13	2383	2270	1583	3070
2013-14	3070	2661	2296	3435
2014-15	3435	2876	2590	3721

Source: Finance Accounts

There were 150 PD accounts in operation in the State as of March 2015. During the year, five PD accounts were opened and three PD accounts were closed. During 2011-12, 2012-13, 2013-14 and 2014-15, amounts transferred to 8443-106-PD Accounts (PDA) by debit to Consolidated Fund stood at ₹ 553 crore, ₹ 1052 crore, ₹ 1219 crore and ₹ 1406 crore respectively. Out of the amounts transferred in 2014-15 (₹ 1406 crore), ₹ 445 crore (32 *per cent*) was transferred during March 2015 indicating rush of transfer of funds to that account at the fag end of the year. This may be viewed in the light that these amounts have been booked as final expenditure under different service heads and hence expenditures subsequently incurred from the PD accounts would not be subject to the usual Treasury checks leaving scope for misuse.

Test-check of PD Accounts maintained by 20 DDOs revealed the following irregularities:

- There were discrepancies in PDA Cash Books and corresponding Treasury Pass Books of ten DDOs due to non-reconciliation as required under WBTR. It was noticed that closing cash book balance was understated in respect of nine DDOs amounting to ₹ 34.21 crore and ₹ 0.05 crore was overstated in cash book balance of one DDO as detailed in **Appendix 3.11**.
- PDAs of two DDOs¹³ having a balance of ₹ 28 lakh remained inoperative

¹² Two each in Coochbehar-I and Purulia Treasuries, one each in Krishnanagar-I, Malda-II, Tamluk, Raiganj-I, Haldia, Hooghly-I, Ghatal and Alipore-I were lying inoperative.

¹³ Superintendent, Alipore Central Correctional Home (since 2003-04): ₹ 10 lakh and DG & IG of Police, WB (since 2002-03): ₹ 18 lakh

for eleven or more years without crediting the amount back to the consolidated fund as required under WBTR 2005.

- Further scrutiny of the PD Accounts kept by DDOs revealed the following:
 - Two DDOs failed to utilize ₹ 7 crore received for development purposes starting from 2001-02 (*Appendix 3.12*) and the entire amount remained parked in PDAs as of March 2015.
 - Bidhayak Elaka Unnayan Prakaalpa (BEUP) guidelines required surrender of funds to Government after dissolution of the Assembly. In violation of the guidelines, five DDOs retained (as of March 2015) BEUP funds of ₹ 38 crore in their respective PDAs, which pertained to previous legislative assemblies as detailed in *Appendix 3.13*.
 - Contravening the operational guidelines of MGNREGA¹⁴, DM, Nadia diverted ₹ 35 lakh during 2014-15 to PD accounts. Out of it, ₹ 6 lakh had been spent on contingency purposes not related to the scheme as of March 2015.
 - Mention was made in the last year's Audit Report that un-classified balance (₹ 3 lakh) had been kept by DM, Birbhum in his PDA since 2006. It was observed that DDO went on to retain the amount in this financial year also without any justification. Moreover, DM, Birbhum in violation of rules, retained Government receipt amounting to ₹ 15 lakh in his PDA since 1990-91 instead of crediting the amount to Government account.
 - As per notification (August 2013) of Women & Child Development and Social Welfare Department, GoWB, every District Magistrate has to open a zero balance account exclusively for the scheme "Kanyasree Prakaalpa". However, violating the Government notification, three DDOs¹⁵ kept Kanyashree Prakaalpa funds of ₹ 89 lakh in their respective PDAs.

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

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

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

¹⁴ Mahatma Gandhi National Rural Employment Guarantee Act

¹⁵ DM, Murshidabad: ₹ 47 lakh; DM, Purba Medinipur: ₹ 41 lakh and DM, Nadia: ₹ 1 lakh

During 2014-15, ₹ 6951 crore under 79 Major Heads of Account (representing functions of the Government) was classified under the Minor Head “800-Other Expenditure” in the accounts and this amount constituted 6.12 *per cent* of the total expenditure of ₹ 113530 crore recorded under the respective Major Heads. Expenditure on major Schemes such as Implementation of the ‘Sech Bandhu’ scheme, Multi-sectoral development scheme for minorities (Central Share) and New incentive scheme for encouraging the setting up of new industrial units etc. were booked under “800-Other Expenditure”.

Similarly, ₹ 17293 crore under 53 Major Heads of Account, constituting 19.99 *per cent* of total recorded receipts of ₹ 86514 crore under the respective Major Heads, was classified under “800-Other Receipts” in the accounts. Receipts under major schemes such as Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Indira Awas Yojana (IAY), Integrated Child Development Services (ICDS), Pradhan Mantri Gram Sadak Yojana (PMGSY), Mid-Day Meal (MDM) etc. booked under “800-Other Receipts” were not depicted distinctly.

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

3.6.5 Analysis of balances of Suspense and Remittance

Accounts of the Government are kept on cash basis. Certain transactions of receipts and payments, which cannot immediately be taken to a final head of receipt or expenditure owing to lack of information as to their nature or any other reasons, may be held temporarily under Suspense heads. Suspense heads are intermediary/ adjusting in nature and accumulation of balances under the heads distort financial reporting and do not represent the receipts/expenditure in Consolidated Fund accurately. Clearance of Suspense and Remittance balance depends on the details furnished by the Government Departments/ Works and Forest Divisions/ Central Ministries/PAOs/RBI, etc.

In West Bengal, net Debit balances under 8658-Suspense Accounts decreased to ₹ 404 crore in 2014-15 from ₹ 587 crore in 2013-14. However, under 8782-Cash Remittances and Adjustments, etc., there was an increase in credit balance from ₹ 1105 crore during the previous year to ₹ 1294 crore in the current year.

Further, significant balances under Suspense and Remittance heads as of March 2015, which may impact the cash balances are shown in the **Table 3.7** below:

Table 3.7: Suspense and Remittance Balances that impact the cash balance

A Suspense Balance				(₹ in crore)
Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2015		Impact of outstanding on cash balance
		Dr.	Cr.	
	8658-Suspense Account-			
1	101-PAO Suspense Ministry of Transport and Highways	102.05	8.07	Cash balance will increase on settlement
	101-PAO Suspense Ministry of External Affairs	2.86	0.70	
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	19.81	1.28	
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.19	-	
	101- PAO Suspense Other Central Ministry	0.46	(-) 8.52	
2	102-Suspense Account (Civil) Account with Defence	205.24	198.20	
	102-Suspense Account (Civil) Other Railway Accounts	2.10	1.75	
	102-Suspense Account (Civil) Eastern Railway	4.01	4.06	
3	123-A.I.S. Officer Group Insurance Scheme	3.23	2.63	
4	102-Suspense Account (Civil) Account with Railway SER	15.71	16.94	Cash balance will decrease on settlement
5	109-Reserve Bank Suspense-Headquarters	(-) 2.65	(-) 0.57	
	129-Material purchase settlement Suspense Account	0.02	67.46	

B Remittance Balances				(₹ in crore)
Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2015		Impact of outstanding on cash balance
		Dr.	Cr.	
	8782- Cash Remittances and adjustments between officers rendering account to the same Accounts Officer			
1	102-PW Remittances I-Remittances into Treasuries	14156.28	14145.20	Cash balance will increase on clearance
2	103-Forest Remittances I-Remittances into Treasuries	2158.31	1810.44	
3	102-PW Remittances II- PW Cheques	50470.80	52335.49	Cash balance will decrease on clearance
4	103-Forest Remittances II- Forest Cheques	3955.53	4291.85	
1	8793-Inter-State Suspense Account	16.54	(-)12.10	Cash balance will increase on clearance

Source: Finance Accounts

The Suspense minor head “Reserve Bank Suspense, Central Accounts Office (8658-00-110-CAORB Suspense)” is operated in the books of the State Government regarding transactions in respect of Grants, Loans and Advances from Central Government as well as other transactions accounted through RBI, Central Accounts Section, Nagpur (RBI). Under this Suspense Head, the debit balance stood at ₹ 520 crore and the credit balance at ₹ 154 crore with the net balance being ₹ 366 crore (Debit) as on 31 March 2015.

3.6.6 Financial Reporting

Funds operated outside legislative scrutiny

Out of ₹ 77 crore¹⁶ collected from commercial motor vehicles under Unorganised Workers’ Social Security Act 2008, an amount of ₹ 54 crore was lying in the bank account of the WBSSSB¹⁷ under Labour Department for functional operations of the scheme. The norms of reporting to the legislature including audit of the entire operation of the scheme under the board was yet to be prescribed (August 2015).

Outstanding liabilities to contractors

Owing to non-provisioning of funds in a realistic manner, outstanding liability related to the establishment of Kolkata Police under Home Department on account of dues to contractors/suppliers at the end of March 2015 stood at ₹ 5 crore.

3.7 Conclusion and Recommendations

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

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

¹⁶ Cess: ₹ 68crore; Registration charges: ₹ 1crore; Interest: ₹ 8crore

¹⁷ West Bengal State Social Security Board

Recommendations:

The Government may consider instituting:

- *a mechanism to monitor timely submission of Utilisation Certificates by the grantee and accounts by Urban Local Bodies/Panchayati Raj Institutions and Autonomous Bodies;*
- *a mechanism for time bound clearance of all unadjusted Abstract Contingent bills and to monitor all Personal Deposit Accounts to detect unnecessary parking of funds.*

Kolkata
The 19 फरवरी 2016
FEB


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

Countersigned

New Delhi
The 23 FEB 2016


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

APPENDICES

*(Refer State Profile,
Page 1)*

A brief profile of West Bengal

A General Data

S.No.	Particulars		Figures
1	Area		88,752 Sq. km.
2	Population		
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq.km.
	b.	Density [@] of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,028 person per Sq.km.
4	Population Below Poverty Line [#] (BPL) (All India Average = 29.50 <i>per cent</i>)		29.70 <i>per cent</i>
5	a.	Literacy rate [@] (as per 2001 Census) (All India Average = 64.80 <i>per cent</i>)	68.64 <i>per cent</i>
	b.	Literacy rate (as per 2011 Census) (All India Average = 73 <i>per cent</i>)	76.26 <i>per cent</i>
6	Infant mortality rate ^{\$} (per 1000 live births) (All India Average = 40 per 1000 live births)		31
7	Life Expectancy at birth* (All India Average = 67.5 years)		69.90 years
8	Gini Coefficient [^]		
	a.	Rural (All India = 0.29)	0.24
	b.	Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2014-15 at current price		₹ 800868 crore
10	Per capita GSDP CAGR (2005-06 to 2014-15)	West Bengal	13.77 <i>per cent</i>
		General Category States	13.86 <i>per cent</i>
11	GSDP CAGR (2005-06 to 2014-15)	West Bengal	14.86 <i>per cent</i>
		General Category States	15.44 <i>per cent</i>
12	Population Growth (2005-06 to 2014-15)	West Bengal	8.90 <i>per cent</i>
		All India Average	12.76 <i>per cent</i>

B Financial Data

		Particulars			
	CAGR	2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	West Bengal	General Category States	West Bengal
		(In per cent)			
a.	of Revenue Receipts	15.76	15.06	16.10	18.70
b.	of Own Tax Revenue	15.32	16.74	10.51	9.99
c.	of Non Tax Revenue	13.53	8.95	10.07	(-)19.57
d.	of Total Expenditure	15.23	14.37	19.32	14.74
e.	of Capital Expenditure	14.61	19.61	21.87	42.62
f.	of Revenue Expenditure on Education	17.10	15.91	14.55	13.87
g.	of Revenue Expenditure on Health	16.20	13.94	28.73	24.18
h.	of Salary and Wages	15.23	14.16	11.75	5.71
i.	of Pension	18.70	15.63	12.43	4.21

[@]Census of India 2011: Final Population Totals

**Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66*

⁵SRS Bulletin of September 2014

*Economic Survey 2014-15, Table 9.1, Page A 129

^aPlanning Commission data (December 2014)

APPENDIX 1.2

(Refer Paragraph 1.1,
Page 1)

Structure and Form of Government Accounts

PART A: Structure of Government Accounts

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

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

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

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

PART B: Layout of Finance Accounts

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

	Volume II
	PART-I
14	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Depicts Detailed Statement on Borrowings and other Liabilities (a) Statement of Public Debt and Other Obligations (b) Maturity Profile (i) Maturity Profile of Internal Debt (ii) Maturity Profile of Loans and Advances from the Central Government (c) Interest rate Profile of Outstanding Loans (i) Internal Debt of the State Government (ii) Loans from the Central Government
18	Gives detailed Statement of Loans and Advances given by the Government Section-1:Major and Minor Head wise details of Loans and Advances Section-2:Repayments in arrears from other Loanee Entities
19	Shows Detailed Statement of Investments of the Government Section-1 : Details of Investments upto 2014-15 Section-2 : Major and Minor Head-wise details of Investments during the year
20	Shows Statement of Guarantees given by the Government (A) Class-wise details : For Guarantees (B) Sector-wise details for each class : For Guarantees
21	Provides detailed Statement on Contingency Fund and other Public Account transactions
22	Gives detailed Statement on Investments of Earmarked Funds

APPENDIX 1.3

(Refer Paragraph 1.1,
Page 1)

Methodology adopted for the Assessment of Fiscal Position

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

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

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

APPENDIX 1.4

(Refer Paragraph 1.1.1 & 1.9.1, Page 2 & 32)

Part A : Abstract of Receipts and Disbursements for the year 2014-2015

Receipt					Disbursements				
2013-2014			2014-2015	2013-2014		2014-2015			
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
Section A : Revenue									
72881.79		Revenue Receipts	86514.21	91797.28	I Revenue Expenditure	73876.96	29774.65	103651.61	103651.61
				40833.88	General Services	42539.62	172.70	42712.32	
35830.56		- Tax revenue	39411.98	38261.84	Social Services	24220.82	15934.85	40155.67	
				18097.04	- Education, Sports, Arts and Culture	15081.20	5526.14	20607.34	
2022.72		- Non-tax revenue	1626.66						
				4276.42	- Health and Family Welfare	3342.14	1967.82	5309.96	
23175.02		- State's share of Union taxes and duties	24594.93	5397.40	- Water Supply, Sanitation, Housing and Urban Development	2991.65	2289.15	5280.80	
3790.06		- Non-Plan grants	3271.07	67.59	- Information and Broadcasting	59.07	21.41	80.48	
				828.29	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	165.98	953.22	1119.20	
4149.11		- Grants for State Plan Scheme	17250.24						
3914.32		- Grants for Central and Centrally sponsored Plan Schemes	359.33	140.44	- Labour and Labour Welfare	127.13	179.00	306.13	
				9063.56	- Social Welfare and Nutrition	2222.94	4839.82	7062.76	
				391.10	- Others	230.71	158.29	389.00	
				12083.40	Economic Services	6548.26	13608.60	20156.86	
				2031.25	- Agriculture and Allied Activities	1354.03	1061.62	2415.65	
				4243.55	- Rural Development	2122.19	10442.59	12564.78	
				1321.05	- Special Areas Programmes	547.71	904.62	1452.33	
				986.97	- Irrigation and Flood Control	833.65	117.95	951.60	
				1030.45	- Energy	235.36	119.12	354.48	
				750.78	- Industry and Minerals	143.61	576.71	720.32	
				1441.58	- Transport	1148.81	257.35	1406.16	
				29.80	- Science, Technology and Environment	0.80	48.89	49.69	
				247.97	- General Economic Services	162.10	79.75	241.85	
				618.16	Grants-in-aid and Contributions	568.26	58.50	626.76	
18915.49	II	-Revenue deficit carried over to Section B	17137.40						
91797.28		Total	103651.61	91797.28	Total	73876.96	29774.65	103651.61	103651.61

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2015

Receipt				Disbursements					
2013-2014			2014-2015	2013-2014					2014-2015
(₹ i n c r o r e)									
						Non-Plan	Plan	Total	
Section B Capital									
11517.95	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	12277.56	-	III	Opening Overdraft from RBI			-
Nil	IV	Miscellaneous Capital receipts	Nil	6926.94	IV	Capital Outlay	(-)0.37	9879.00	9878.63
				307.44		General Services	-	419.58	419.58
				2700.27		Social Services	(-)0.43	4224.36	4223.93
				616.69		- Education, Sports, Arts and Culture	-	571.60	571.60
				572.52		- Health and Family Welfare	-	1065.15	1065.15
				1137.62		- Water Supply, Sanitation, Housing and Urban Development	(-)0.43	1819.26	1818.83
				22.72		- Information and Broadcasting	-	9.96	9.96
				82.27		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	18.95	18.95
				201.40		- Social Welfare and Nutrition	-	626.33	626.33
				67.05		- Other Social Services	-	113.11	113.11
				3919.23		Economic Services	0.06	5235.06	5235.12
				491.40		- Agriculture and Allied Activities	-	790.22	790.22
				0.50		- Rural Development	-	0.50	0.50
				334.95		- Special Areas Programmes	-	491.27	491.27
				721.88		- Irrigation and Flood Control	-	1374.00	1374.00
				692.00		- Energy	-	1068.13	1068.13
				114.27		- Industry and Minerals	-	122.38	122.38
				1514.88		- Transport	0.06	1324.46	1324.52
				-		- Science, Technology and Environment	-	1.94	1.94
				49.35		- General Economic Services	-	62.16	62.16
1157.83	V	Recoveries of Loans and Advances	175.50	663.31	V	Loans and Advances disbursed	264.00	240.77	504.77
1067.48		- From Power Projects	50.04	250.72		- For Power Projects	50.00	87.86	137.86
11.15		- From Government Servants	8.78	1.42		- To Government Servants	1.55	-	1.55
79.20		- From others	116.68	411.17		- To Others	212.45	152.91	365.36

Receipt					Disbursements				
2013-2014			2014-2015		2013-2014				2014-2015
(₹ i n c r o d e)									
							Non-Plan	Plan	Total
					18915.49	VI Revenue deficit brought down			17137.40
30932.14	VII	Public debt receipts	35812.06		12801.85	VII Repayment of Public Debt			12299.67
30203.12		- Internal debt other than Ways and Means Advances and Overdraft-	34449.07		12131.62	- Internal debt other than Ways and Means Advances and Overdraft			11616.63
-		- Ways and Means Advances	-		-	- Ways and Means Advances			-
729.02		- Loans and Advances from Central Government	1362.99		670.23	- Repayment of Loans and Advances to Central Government			683.04
-	VIII	Amount transferred to Contingency Fund	0.13		0.13	VIII Expenditure from Contingency Fund			0.16
116178.85	IX	Public Account receipts	131864.48		108201.49	IX Public Account disbursements			129351.77
3138.02		- Small Savings and Provident Funds	3440.68		2297.01	- Small Savings and Provident Funds			2434.06
2280.71		- Reserve Funds	2950.55		1092.25	- Reserve Funds			1682.51
60795.09		- Suspense and Miscellaneous	72743.89		57866.65	- Suspense and Miscellaneous			73850.56
9085.87		- Remittances	9694.36		8693.30	- Remittances			9522.19
40879.16		- Deposits and Advances	43035.00		38252.28	- Deposits and Advances			41862.45
					Nil	- Miscellaneous Government Account			Nil
Nil	X	Closing Overdraft from Reserve Bank of India	Nil		12277.56	X Cash balance at end			10957.33
					0.26	- Cash in Treasuries and Local Remittances			0.31
					(-) 23.01	- Deposits with Reserve Bank			(-) 326.74
					20.97	- Departmental Cash Balance including Permanent Advances			1.56
					7181.11	- Investment in earmarked funds			8557.52
					5098.23	- Cash Balance Investment			2724.68
159786.77		Total	180129.73		159786.77	Total			180129.73

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4 (Continued)
(Refer Paragraph 1.9.1,
Page 32)

**Part B : Summarised financial position of the
Government of West Bengal as on
31 March 2015**

As on 31.03.2014 (₹ in crore)	Liabilities	As on 31.03.2015 (₹ in crore)
207834.17	Internal Debt	230666.62
123064.08	Market Loans bearing interest	141581.85
3.74	Market Loans not bearing interest	3.77
3.13	Loans from Life Insurance Corporation of India	1.19
5895.85	Loans from other Institutions	5739.18
-	Ways and means Advances	-
-	Overdrafts from Reserve Bank of India	-
78867.37	Special securities issued to NSS fund of GOI	83340.63
13143.64	Loans and Advances from Central Government	13823.59
4.83	Pre 1984-85 Loans	4.83
2052.04	Non-Plan Loans	1617.75
11086.83	Loans for State Plan Schemes	12201.07
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03
19.87	Contingency Fund	19.84
10742.60	Small Savings, Provident Funds, Etc.	11749.21
18986.38	Deposits	20158.33
4720.80	Suspense and Miscellaneous Balances	3614.14
8470.89	Reserve Funds	9738.93
1093.59	Remittance Balances	1265.75
265011.94	TOTAL	291036.41
	Assets	
45414.40	Gross Capital Outlay on Fixed Assets	55293.02
12357.60	Investments in shares of Companies, Corporations, etc.	12652.60
33056.80	Other Capital Outlay	42640.42
14641.55	Loans and Advances	14970.83
7538.33	Loans for Power Projects	7626.15
7080.82	Other Development Loans	7329.51
22.40	Loans to Government servants and Miscellaneous loans	15.17
7181.11	Reserve Fund Investments	8557.52
29.97	Advances	29.37
	Suspense and Miscellaneous Balances	
5096.45	Cash	2399.81
0.26	Cash in Treasuries and Loan Remittances	0.31
(-) 23.01	Deposits with Reserve Bank	(-)326.74
20.97	Departmental Cash Balance including Permanent Advances	1.56
5098.23	Cash Balance Investments	2724.68
192648.46	Deficit on Government Account	209785.86
18915.49	(i) add Revenue Deficit of the current year	17137.40
-	(ii) Miscellaneous Deficit	-
173732.97	Accumulated deficit at the beginning of the year	192648.46
265011.94	TOTAL	291036.41

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

APPENDIX 1.5

(Refer Paragraph
1.1.2, Page 3)

Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010

Fiscal policy statement to be laid before West Bengal Legislative Assembly

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

Fiscal management principles

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

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

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

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

Measure for fiscal transparency

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

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

- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of budget, disclose in such manner as may be prescribed, -
 - (a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;
 - (b) as far as practicable, all outstanding contractual liabilities, revenue demand raised, but not realised, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

Extracts from the WBFRBM (Amendment) Act, 2011

State Government shall progressively reduce –

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

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

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

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

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

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

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

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

APPENDIX 1.6

(Refer Paragraph
1.1.3, Page 4)

Actuals vis-à-vis Budget Estimates 2014-15

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
Revenue Receipts	105978	86514	(-)19464	(-)18.37
Tax Revenue	45414	39412	(-)6002	(-)13.22
Tax on Sales, Trade etc.	27473	24022	(-)3451	(-)12.56
State Excise	3810	3587	(-)223	(-)5.85
Taxes on vehicles	1668	1505	(-)163	(-)9.77
Stamps and Registration fees	5399	4196	(-)1203	(-)22.28
Taxes on goods and Passengers	1652	859	(-)793	(-)48.00
Land Revenue	2829	2276	(-)553	(-)19.55
Taxes and Duties on Electricity	1404	1947	543	38.68
Non Tax Revenue	1990	1627	(-)363	(-)18.24
Interest Receipts	775	277	(-)498	(-)64.26
Education, Sports, Art & Culture	46	53	7	15.22
Revenue Expenditure	105978	103652	(-)2326	(-)2.19
Pension and Other Retirement Benefits	13568	12128	(-)1440	-10.61
Police	408	4371	289	7.08
Education, Sports, Art & Culture	22241	20607	(-)1634	(-)7.35
Health and Family Welfare	4451	5310	859	19.30
Water Supply, Sanitation and Urban development	5981	5281	(-)700	(-)11.70
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	999	1119	120	12.01
Social Welfare and Nutrition	9022	7063	(-)1959	(-)21.71
Agriculture and allied activities	3250	2416	(-)834	(-)25.66
Rural Development	9190	12565	3375	36.72
Irrigation and Flood Control	1385	952	(-)433	(-)31.26
Transport	1382	1406	24	1.74
Interest Payments	21505	21588	83	0.39
Ener	677	354	(-)323	(-)47.71
Capital Outlay	15121	9879	(-)5242	(-)34.67
Education, Sports, Art & Culture	2358	572	(-)1786	(-)75.74
Health and Family Welfare	1352	1065	(-)287	(-)21.23
Agriculture and Allied activities	1265	790	(-)475	(-)37.55
Irrigation and Flood Control	2186	1374	(-)812	(-)37.15
Revenue Surplus(+)/Deficit(-)	Nil	(-)17138	(-)17138	-
Fiscal deficit(-)	(-)15290	(-)27346	(-)12056	78.85
Primary Surplus(+)/Deficit(-)	6215	5758	(-)457	(-)7.35

Source: Finance Accounts and Budget Publication

APPENDIX 1.7

(Refer Paragraph
1.3 & 1.9.2, Page 7 & 32)

Time series data on the State Government finances

		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
		(₹ i n C r o r e)				
Part A. Receipts						
1. Revenue Receipts		47264	58755	68296	72882	86514
(i)	Tax Revenue	21129(45)	24938(42)	32809 (48)	35831(49)	39412(46)
	Taxes on Agricultural Income	16	11	12	18	11
	Taxes on Sales, Trade, etc.	13276(63)	15888(64)	18555 (57)	21931(61)	24022(61)
	State Excise	1783(8)	2117(8)	2621(8)	3018(9)	3587(9)
	Taxes on Vehicles	936(4)	1007(4)	1222(4)	1351(4)	1505(4)
	Stamps and Registration fees	2265(11)	2732(11)	4357(13)	4053(11)	4196(10)
	Land Revenue	1254(6)	1872(8)	2024(6)	2254(6)	2276(6)
	Other taxes	1599(8)	1311(5)	4018(12)	3206(9)	3815(10)
(ii)	Non Tax Revenue	2380(5)	1340(2)	1918(3)	2023(3)	1627(2)
(iii)	State's share of Union taxes and duties	15955(34)	18588(32)	21226(31)	23175(32)	24595(28)
(iv)	Grants in aid from GOI	7800(16)	13889(24)	12343(18)	11853(16)	20880(24)
2. Misc. Capital Receipts		Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)		47264	58755	68296	72882	86514
4. Recoveries of Loans and Advances		372	78	280	1158	176
5. Public Debt Receipts		24800	26555	28291	30932	35812
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	23898	26112	26802	30203	34449
	Net transactions under Ways and Means Advances and Overdrafts	606	-	-	-	-
	Loans and Advances from Government of India ²	296	443	1489	729	1363
6. Total receipts in the Consolidated Fund (3+4+5)		72436	85388	96867	104972	122502
7. Contingency Fund Receipts		3	-	1	-	³
8. Public Account receipts		76696	94384	105827	116179	131865
9. Total receipts of the State (6+7+8)		149135	179772	202695	221151	254367
Part B. Expenditure /Disbursement						
10. Revenue Expenditure		64538(96)	73326(96)	82111(94)	91797(92)	103652(91)
	Plan	12047(19)	14129(19)	17675(22)	20798(23)	29775(29)
	Non-Plan	52491(81)	59197(81)	64436(78)	70999(77)	73877(71)
	General Services (including Interests Payments)	28680(44)	32289(44)	35325(43)	40834(44)	42712((41)
	Social Services	27343(42)	31564(43)	34212(42)	38262(42)	40156(39)
	Economic Services	8091(13)	8969(12)	12043(15)	12083(13)	20157(19)
	Grants-in-aid and Contribution	424(1)	504(1)	531(-)	618(1)	627(1)
11. Capital Expenditure		2226(3)	2764(4)	4547(5)	6927(7)	9879(9)
	Plan	2232(100)	2764(100)	4546(100)	6882(99)	9879(100)
	Non-Plan	(-) ⁶	-	1	45(1)	-
	General Services	107(5)	122(4)	162(4)	308(4)	420(4)
	Social Services	476(21)	793(29)	1515(33)	2700(39)	4224(43)
	Economic Services	1643(74)	1849(67)	2870(63)	3919(57)	5235(53)
12. Disbursement of Loans and Advances		408	448	1064	663	505
13. Total (10+11+12)		67172	76538	87722	99387	114036
14. Repayments of Public Debt		6846	9299	10141	12802	12300
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	6302	8160	9509	12132	11617
	Net transactions under Ways and Means Advances and Overdrafts	-	606	-	-	-
	Loans and Advances from Government of India	544	533	632	670	683
15. Appropriation to Contingency Fund		-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)		74018	85837	97863	112189	126336
17. Contingency Fund disbursements		-	1	-	-	⁴
18. Public Account disbursements		74228	91187	101736	108201	129352
19. Total disbursement by the state (16+17+18)		148246	177025	199599	220390	255688
Part C Deficits						
20. Revenue Deficit (1-10)		(-)17274	(-)14571	(-)13815	(-)18915	(-)17138

² Includes Ways and Means Advances from GOI

³ 0.13 crore

⁴ 0.16 crore

Note : Figures in brackets represent percentage (rounded)

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21 Fiscal Deficit (3+4-13)	(-)19536	(-) 17705	(-)19146	(-)25347	(-)27346
22. Primary Deficit (21-23)/Surplus	(-)5719	(-) 1809	(-)1575	(-)4590	(-)5758
Part D Other data					
23. Interest Payments (included in revenue expenditure)	13817	15896	17571	20757	21588
24. Arrears of Revenue	103#	NA	NA	NA	NA
25. Financial Assistance to local bodies etc.	23656	26768	28133	33166	43880
26. Ways and Means Advances/Overdraft availed (days)	194	186	143	164	164
27. Interest on WMA/Overdraft	20	37	19	19	20
28. Gross State Domestic Product (GSDP)	460959	528316	603311	706561	800868
29. Outstanding Fiscal Liabilities (year end)	187387	207702	229779	251997	277579
30. Outstanding guarantees (year end)	11943	10192	8821	4550	9322
31. Maximum amount guaranteed	19860	20106	18981	14818	15184
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁵	3493	4601	2006	2293	1381
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.046	0.047	0.054	0.051	0.049
35. Own Non-Tax Revenue/GSDP	0.005	0.003	0.003	0.003	0.002
36. Central Transfers/GSDP	0.035	0.035	0.035	0.033	0.031
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	14.57	14.49	14.54	14.07	14.24
38. Total Revenue Expenditure/Receipts (in per cent)	136.55	124.80	120.23	125.95	119.81
39. Revenue expenditure/Total Expenditure (in per cent)	96.08	95.80	93.60	92.6	9 9
40. Expenditure on Social Service/Total Expenditure (in per cent)	41.41	42.28	40.85	41.8	3 2
41. Expenditure on Economic Services / Total Expenditure (in per cent)	14.49	14.13	18.09	16.0	2 0
42. Capital Expenditure/Total Outlay (in per cent)	3.31	3.61	5.18	6.7	6
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	3.15	3.45	5.00	6.6	9
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-3.75	-2.76	-2.29	-2.68	-2.14
45. Fiscal Deficit/GSDP (in per cent)	-4.24	-3.35	-3.17	-3.59	-3.41
46. Primary Deficit (Surplus)/GSDP (in per cent)	-1.24	-0.34	-0.26	-0.65	-0.72
47. Revenue Deficit/Fiscal Deficit(in per cent)	88.42	82.30	72.16	74.62	62.67
48. Primary Revenue Balance/GSDP	-0.007	0.003	0.006	0.003	0.006
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	40.65	39.31	38.09	35.67	34.66
50. Fiscal Liabilities/RR (in per cent)	396.47	353.51	336.45	345.76	320.85
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	13813/ (-)5719	12970/ (-)1809	13479/ (-)1575	20468/ (-)4590	13754/ (-)5758
52. Debt Redemption (Principal + interest)/Total Debt Receipts	0.92	0.95	0.95	0.98	0.96
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	0.01	0.01	0.01	0.07	0.05
54. Balance from Current Revenue (₹ in crore)	(-)9791	(-) 10794	(-) 4401	(-) 6080	(-) 4873
55. Financial assets/Liabilities	0.26	0.26	0.27	0.27	0.28

Source: Finance Accounts

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

GSDP figures furnished by Ministry of Statistics and Programme Implementation (as on 01 August 2015) have been adopted.

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

Incomplete figure as all the Departments did not submit information.

APPENDIX 1.8

(Refer Paragraph
1.3.4.1(A), Page 13)

Failure of GoWB to avail 13th FC Grants (Non-State specific) during 2010-15

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation for the period 2010-15	Fund received from GoI upto 2014-15	Short receipt
Disaster Management	Disaster Relief	1263.25	1263.25	-
	Capacity Building	25.00	25.00	-
School Education	Elementary Education	2359.00	2359.00	-
Public Works / P.W. (Roads)	Maintenance of Roads & Bridges	673.00	673.00	-
Planning	District Innovation Fund	19.00	11.85	7.15
Statistics & Programme Implementation	Improvement of Statistical System	19.00	11.40	7.60
Irrigation & Waterways	Water Sector Management	296.00	74.00	222.00
Home (Political)	Unique Identification [UID]	208.40	20.84	187.56
Forest	Maintenance of Forest Wealth	79.04	79.04	-
Finance Department	Employees & Pension Data Base	10.00	10.00	-
Judicial Department	Improvement of Justice & Delivery	210.90	63.27	147.63
Panchayat and Rural Development	Local Bodies Grant	4157.91	3067.95	1089.96
Municipal Affairs Department	Local Bodies Grant	1615.49	614.96	1000.53
Health and Family Welfare	Reduction in Infant Mortality Rate (Formula based grant)	78.32	78.32	-
Power	Incentive for Grid Connected Renewable Energy	7.89	7.89	-
	Total	11022.20	8359.77	2662.43

Source: 13th FC Report and Departmental figures

APPENDIX 1.9

(Refer Paragraph
1.3.4.1(B), Page 14)

Failure of GoWB to avail 13th FC Grants (State specific) during 2010-15

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation upto 2014-15	Fund received from GoI upto 2014-15	Short receipt
Irrigation & Waterways	Drainage structure in Sunderban Region (State Specific)	450.00	313.70	136.30
Home (Political)	Road Infrastructure in Border Areas(State Specific)	150.00	135.00	15.00
Home (Police)	Training School for W.B. Police (State Specific)	91.00	22.72	68.28
	Construction of Police Housing (State Specific)	90.00	24.87	65.13
	Subsidiary Police Training School for Kolkata Police (State Specific)	72.00	0.00	72.00
Health and Family Welfare	Construction of Health Centres (State Specific)	300.00	225.04	74.96
Fire & Emergency Services Deptt.	Upgradation of Fire and Emergency Services (State Specific)	150.00	112.50	37.50
I. & C.A. Department	Maintenance of historical monuments (State Specific)	100.00	56.35	43.65
Child Development	Construction of Anganwadi Centres (State Specific)	300.00	270.00	30.00
Total		1703.00	1160.18	542.82

Source: 13thFC Report and Departmental figures

APPENDIX 1.10

(Refer Paragraph
1.3.4.2, Page 15)

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

(₹ in crore)

<i>Type of GoI fund</i>	<i>Amount of released grants</i>	<i>Delay in number of days</i>	<i>Amount of interest for delays</i>
2 nd installment of 2013-14 of General Performance Grant	216.42	11	0.59
1 st installment of 2013-14 of General Basic Grant	316.94	28	2.19
1 st installment of 2013-14 of Special Area Basic Grant	0.80		
1 st installment of 2013-14 of General Performance Grant	216.42	24	1.28
2 nd installment of 2012-13 of General Basic Grant	287.97	21	1.50
2 nd installment of 2012-13 of Special Area Basic Grant	0.80		
2 nd installment of 2013-14 of General Performance Grant	188.28	98	4.55
Summation of four amounts of Performance Grant forfeited by non performing States	174.56	96	4.13
Summation of four amounts of Performance Grant (Special Area) forfeited by non performing States	0.73	96	0.02
1 st installment of 2012-13 of General Basic Grant	261.49	11	0.71
1 st installment of 2012-13 of Special Area Basic Grant	0.80		
1 st installment of 2012-13 of General Performance Grant	188.28	48	2.23
1 st installment of 2011-12 of General Basic Grant	241.61	18	0.95
2 nd installment of 2011-12 of Special Area Basic Grant	0.80	19	0.004
1 st installment of 2011-12 of General Performance Grant	24.01	146	0.86
2 nd installment of 2011-12 of General Basic Grant	245.93	53	3.22
Special Area Basic Grant	0.80		
2 nd installment of 2011-12 of General Basic Grant	96.18	26	0.62

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<i>Type of GoI fund</i>	<i>Amount of released grants</i>	<i>Delay in number of days</i>	<i>Amount of interest for delays</i>
1 st installment of 2012-13 of General Basic Grant	101.93	8	0.20
1 st installment of 2012-13 of General Performance Grant	73.39	48	1.49
General Performance Grant forfeited by non performing states (2012-13)	31.07		
	21.83		
1 st installment of 2011-12 of General Performance Grant	11.60	93	0.27
2 nd installment of 2011-12 of General Performance Grant	0.23	146	0.008
1 st installment of 2011-12	94.18	11	0.23
Total	2797.05		25.05

Source: 13th FC Report and Departmental figures

APPENDIX 1.11

(Refer Paragraph
1.8.3, Page 28)

Statement showing Government investment in Companies/Corporations with negative net-worth

(₹ in crore)

	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1		3	4	5	6	7
A.	Working Government PSUs					
1	The State Fisheries Development Corporation Limited	2012-13	2013-14	2.70	(-)6.28	(-)3.58
2	West Bengal Fisheries Corporation Limited	2012-13	2013-14	2.00	(-)4.08	(-)2.08
3	West Bengal State Minor Irrigation Corporation Limited	2009-10	2012-13	11.65	(-)57.87	(-)46.22
4	Paschimbanga Agri Marketing Corporation Limited	2011-12	2013-14	0.00	(-)0.13	(-)0.13
5	West Bengal Handicrafts Development Corporation Limited	2012-13	2013-14	21.80	(-)25.07	(-)3.27
6	West Bengal Film Development Corporation Limited	2012-13	2013-14	5.20	(-)73.45	(-)68.25
7	The Shalimar Works(1980) Limited	2012-13	2013-14	1.25	(-)202.80	(-)201.55
8	The Electro Medical and Allied Industries Limited	2012-13	2013-14	16.40	(-)65.14	(-)48.74
9	Mayurakshi Cotton Mills (1990) Limited	2012-13	2013-14	7.63	(-)46.41	(-)38.78
10	Eastern Distilleries and Chemicals Limited	2011-12	2013-14	0.20	(-)5.13	(-)4.93
11	Westinghouse Saxby Farmer Limited	2012-13	2013-14	7.74	(-)41.99	(-)34.25
12	National Iron and Steel Company (1984) Limited	2012-13	2013-14	12.00	(-)272.78	(-)260.78
13	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	0.84	(-)6.93	(-)6.09
14	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	(-)222.21	(-)221.20
15	West Bengal Essential Commodities Supply Corporation Limited	2010-11	2013-14	1.08	(-)4.52	(-)3.44
16	Basumati Corporation Limited	2012-13	2013-14	0.10	(-)124.21	(-)124.11
17	Calcutta State Transport Corporation	2009-10	2012-13	9.62	(-)741.48	(-)731.86
18	North Bengal State Transport Corporation	2008-09	2011-12	10.70	(-)480.39	(-)469.69
19	South Bengal State Transport Corporation	2012-13	2013-14	11.01	(-)458.43	(-)447.42
20	West Bengal Essential Commodities Supply Corporation Limited	2011-12	2015-16	1.08	(-)9.19	(-)8.12
21	Electromedical & Allied Industries Limited	2013-14	2015-16	16.40	72.54	(-)56.13

Report on State Finances for the year ended 31 March 2015

	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
22	Basumati Corporation Limited	2013-14	2014-15	0.10	134.68	(-)134.59
23	West Bengal Film Development Corporation	2012-13	2013-14	5.20	73.45	(-)68.25
Total				145.71	(-) 3129.16	(-) 2983.46
B.	Non-Working Government PSUs					
1	West Bengal Handloom and Powerloom Development Corporation Limited	2010-11	2012-13	46.76	(-)55.87	(-)9.11
2	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	(-)53.39	(-)53.30
3	Krishna Silicate and Glass (1987) Limited	2005-06	2008-09	0.00	(-)91.19	(-)91.19
4	West Bengal Ceramic Development Corporation Limited	2006-07	2008-09	2.93	(-)64.31	(-)61.38
5	The West Bengal State Leather Industries Development Corporation Limited	2008-09	2013-14	3.95	(-)21.15	(-)17.20
6	The Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	(-)49.76	(-)48.81
7	The West Bengal Porjects Limited	2010-11	2012-13	1.89	(-)2.96	(-)1.07
8	The Infusion (India) Limited	2011-12	2013-14	8.00	(-)14.68	(-)6.68
9	Lily Products Limited	2009-10	2013-14	0.01	(-)99.25	(-)99.24
10	The Kalyani Spinning Mills Limited	2010-11	2013-14	14.63	(-)504.37	(-)489.74
11	The West Dinajpur Spinning Mills Limited	2011-12	2013-14	12.34	(-)173.73	(-)161.39
Total				91.55	(-) 1130.66	(-) 1039.11
Grand Total (A+B)				214.48	(-) 3969.96	(-) 3755.48

Source: Departmental figures

APPENDIX 2.1

(Refer Paragraph 2.3.1;
Page 42)

Statement of various grants / appropriations where savings were more than ₹ 1 crore or more than 20 per cent of the total provision

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	1	Legislative Assembly Secretariat	64.31	25.02	39
2	3	Council of Ministers	25.19	6.21	25
3	5	Agriculture	1020.43	207.37	20
4	4	Agricultural Marketing	55.11	5.08	9
5	6	Animal Resources Development	825.80	234.60	28
6	8	Co-operation	352.21	155.23	44
7	9	Commerce and Industries	720.45	252.86	35
8	10	Consumer Affairs	71.90	16.73	23
9	11	Micro & Small Scale Enterprises & Textiles	765.03	355.89	47
10	12	Planning	248.17	14.13	6
11	13	Higher Education	2446.07	64.73	3
12	14	Mass Education Extension and Library services	278.94	57.50	21
13	15	School Education	17941.51	1058.50	6
14	16	Environment	35.28	6.75	19
15	17	Excise	125.05	36.77	29
16	18	Finance	14542.02	714.28	5
17	19	Fire & Emergency Services	220.36	33.90	15
18	20	Fisheries	247.14	40.28	16
19	21	Food & Supplies	2925.02	1780.05	61
20	22	Food Processing Industries and Horticulture	145.45	77.58	53
21	23	Forest	582.43	168.93	29
22	25	Public Works	1673.35	174.86	10
23	26	Hill Affairs	806.84	10.17	1
24	28	Housing	123.39	37.52	30
25	29	Industrial Reconstruction	4.48	2.79	62
26	30	Information and Cultural Affairs	266.03	60.74	23
27	31	Information Technology	116.15	21.74	19
28	32	Irrigation and Waterways	796.59	283.56	36
29	33	Correctional Administration(Jails)	227.32	32.35	14
30	34	Judicial	504.33	138.36	27
31	35	Labour	718.85	19.75	3
32	36	Land & Land Reforms	1107.32	319.47	29
33	37	Law	7.44	1.01	14
34	38	Minority Affairs and Madrasah Education	1484.28	173.38	12
35	39	Municipal Affairs	4410.95	418.42	9
36	40	Panchayat& Rural Development	14232.55	349.58	2
37	41	Parliamentary Affairs	15.12	7.12	47
38	42	Personnel and Administrative Reforms	50.15	16.20	32
39	43	Power and Non-Conventional Energy Sources	784.44	423.96	54
40	44	Public Enterprises	4.11	1.73	42

Report on State Finances for the year ended 31 March 2015

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
41	45	Public Health Engineering	1894.74	578.05	31
42	46	Refugee Relief and Rehabilitation	48.22	18.77	39
43	47	Disaster Management	916.21	89.57	10
44	48	Science & Technology	22.54	2.71	12
45	49	Sports & Youth Services	329.52	25.38	8
46	50	Sunderban Affairs	231.81	44.74	19
47	51	Technical Education and Training	439.85	84.73	19
48	52	Tourism	77.07	26.52	34
49	54	Urban Development	634.95	108.55	17
50	55	Water Resources Investigation and Development	633.64	150.54	24
51	56	Women Development & Social Welfare	1040.81	158.75	15
52	57	Bio-Technology	15.33	4.55	30
53	59	Self-Help Groups and Self Employment	293.31	60.58	21
54	60	Civil Defence	358.86	49.89	14
55	61	Chief Minister's Office	3.64	1.06	29
56	62	North Bengal Development	212.97	203.60	96
57	63	Statistics and Programme Implementation	109.47	56.03	51
58		Child Development	2583.33	305.98	12
59	65	Tribal Development	588.51	105.84	18
Capital (Voted)					
1	1	Legislative Assembly Secretariat	12.00	11.96	100
2	4	Agricultural Marketing	200.00	117.00	59
3	5	Agriculture	728.00	285.20	39
4	6	Animal Resources Development	76.75	53.66	70
5	7	Backward Classes Welfare	28.50	21.50	75
6	8	Co-operation	19.76	5.52	28
7	9	Commerce and Industries	175.64	45.62	26
8	11	Micro and Small Scale Enterprises and Textiles	229.88	128.57	56
9	12	Planning	94.89	34.89	37
10	13	Higher Education	139.70	24.58	18
11	14	Mass Education Extension and Library Services	8.00	4.59	57
12	15	School Education	1797.90	1726.40	96
13	17	Excise	9.90	5.20	53
14	18	Finance	94.27	23.89	25
15	19	Fire and Emergency Services	78.50	65.73	84
16	20	Fisheries	66.05	22.73	34
17	21	Food & Supplies	148.79	5.42	4
18	22	Food Processing Industries and Horticulture	40.00	29.73	74
19	23	Forest	15.70	3.10	20
20	24	Health and Family Welfare	1352.13	286.00	21
21	25	Public Works	3148.49	899.05	29
22	27	Home	439.43	197.67	45
23	28	Housing	693.40	45.25	7
24	29	Industrial Reconstruction	4.25	4.25	100
25	30	Information and Cultural Affairs	91.49	66.43	73
26	32	Irrigation and Waterways	1981.66	952.30	48
27	34	Judicial	77.96	22.59	29
28	35	Labour	14.00	6.04	43
29	36	Land & Land Reforms	53.22	12.92	24
30	38	Minority Affairs and Madrasah Education	865.00	202.24	23
31	39	Municipal Affairs	213.42	155.68	73
32	40	Panchayat& Rural Development	53.21	51.33	96
33	42	Personnel and Administrative Reforms	63.00	39.63	63
34	43	Power and Non-Conventional Energy Sources	1597.53	391.54	25
35	44	Public Enterprises	90.92	60.19	66
36	45	Public Health Engineering	190.00	78.30	41
37	46	Refugee Relief and Rehabilitation	59.74	32.77	55

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
38	47	Disaster Management	29.28	2.66	9
39	50	Sunderban Affairs	100.00	57.86	58
40	51	Technical Education and Training	377.86	90.02	24
41	52	Tourism	201.00	102.85	51
42	53	Transport	303.12	112.48	37
43	54	Urban Development	1596.10	368.08	23
44	55	Water Resources Investigation and Development	606.28	233.65	39
45	56	Women Development and Social Welfare	15.43	4.58	30
46	57	Bio-Technology	3.40	1.46	43
47	58	PaschimanchalUnnayan Affairs	71.42	69.64	98
48	59	Self Help Group and Self Employment	21.00	15.78	75
49	60	Civil Defence	17.50	16.24	93
50	62	North Bengal Development	335.00	62.85	19
51	64	Child Development	118.32	18.43	16
52	65	Tribal Development	58.75	46.79	80
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.50	0.27	54
2	2	Governor's Secretariat	10.99	3.41	31
3	6	Animal Resources Development	0.05	0.03	60
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	3.50	2.02	58
6	9	Commerce and Industries	2.50	2.50	100
7	18	Finance	22564.61	1013.21	4
8	19	Fire and Emergency Services	0.12	0.10	83
9	20	Fisheries	9.00	4.72	52
10	22	Food Processing Industries and Horticulture	0.20	0.20	100
11	23	Forest	0.05	0.05	100
12	25	Public Works	9.66	5.37	56
13	27	Home	4.42	2.04	46
14	28	Housing	1.26	0.65	52
15	32	Irrigation & Waterways	90.43	7.55	8
16	34	Judicial	111.32	14.95	13
17	42	Personnel and Administrative Reforms	22.01	6.66	30
18	43	Power and Non-Conventional Energy Sources	35.00	4.90	14
19	45	Public Health Engineering	0.56	0.34	61
20	47	Disaster Management	21.22	21.22	100
Capital (Charged)					
1	7	Backward Classes Welfare	0.05	0.05	100
2	8	Co-operation	13.00	9.98	77
3	9	Commerce and Industries	5.90	5.90	100
4	18	Finance	38832.05	7237.95	19
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.53	5.48	35
7	27	Home	3.10	1.40	45
8	28	Housing	3.00	0.66	22
9	32	Irrigation and Waterways	1.34	0.37	28
10	45	Public Health Engineering	1.18	0.35	30
11	46	Refugee Relief and Rehabilitation	45.01	3.95	9
12	47	Disaster Management	7.00	7.00	100

Source: Appropriation Accounts

APPENDIX 2.2

(Refer Paragraph 2.3.2;
Page 43)

Statement showing cases where persistent savings were noticed from 2010-11 to 2014-15

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
8-Co-Operation					
2425-00-107-NP-045-(Revenue-Voted)	2010-11	12.60	11.34	1.26	10
	2011-12	15.00	1.78	13.22	88
	2012-13	16.35	-	16.35	100
	2013-14	3.00	-	3.00	100
	2014-15	3.30	-	3.30	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	2010-11	3.49	0.87	2.62	75
	2011-12	5.25	1.57	3.68	70
	2012-13	6.00	2.25	3.75	63
	2013-14	7.80	2.51	5.29	68
	2014-15	8.00	3.41	4.59	57
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	2010-11	27.00	15.41	11.59	43
	2011-12	24.50	7.36	17.14	70
	2012-13	28.00	6.13	21.87	78
	2013-14	31.00	10.98	20.02	65
	2014-15	41.00	8.73	32.27	79
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	2010-11	17.76	15.56	2.20	12
	2011-12	13.32	5.68	7.64	57
	2012-13	15.54	1.54	14.00	90
	2013-14	8.88	4.40	4.48	50
	2014-15	6.97	5.67	1.30	19
24-Health and Family Welfare					
4210-01-800-SP 022-(Capital-Voted)	2010-11	6.00	3.56	2.44	41
	2011-12	6.00	4.32	1.68	28
	2012-13	6.00	5.07	0.93	16
	2013-14	7.00	2.74	4.26	61
	2014-15	6.20	3.74	2.46	40
4210-01-800- SP 036-(Capital-Voted)	2010-11	13.80	5.96	7.84	57
	2011-12	13.50	8.99	4.51	33
	2012-13	18.40	16.21	2.19	12
	2013-14	84.30	64.12	20.18	24
	2014-15	111.00	99.83	11.17	10
28-Housing					
4216-02-105-SP 001(Capital-Voted)	2010-11	8.00	4.61	3.39	42
	2011-12	3.95	2.51	1.44	36
	2012-13	15.00	3.56	11.44	76
	2013-14	7.80	4.13	3.67	47
	2014-15	8.00	6.74	1.26	16
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	2010-11	34.00	11.79	22.21	65
	2011-12	53.00	24.66	28.34	53
	2012-13	84.39	36.63	47.76	57
	2013-14	75.25	65.35	9.90	13
	2014-15	103.89	90.03	13.86	13

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	2010-11	19.00	7.91	11.09	58
	2011-12	22.00	6.95	15.05	68
	2012-13	17.65	10.70	6.95	39
	2013-14	23.15	7.71	15.44	67
	2014-15	27.00	18.20	8.80	33
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	2010-11	22.58	-	22.58	100
	2011-12	22.58	-	22.58	100
	2012-13	6.61	-	6.61	100
	2013-14	3.20	-	3.20	100
	2014-15	7.33	-	7.33	100
55-Water Resources Investigation and Development					
2702- 03-103-NP 001 (Revenue-Voted)	2010-11	111.01	88.78	22.23	20
	2011-12	111.31	84.54	26.77	24
	2012-13	123.04	81.81	41.23	34
	2013-14	116.11	82.40	33.71	29
	2014-15	131.65	77.82	53.83	41
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	2010-11	8.00	3.23	4.77	60
	2011-12	8.00	2.28	5.72	72
	2012-13	12.00	4.55	7.45	62
	2013-14	12.00	5.93	6.07	51
	2014-15	9.58	6.41	3.17	33
2435- 01-789-SP 008 (Revenue-Voted)	2010-11	8.00	0.68	7.32	92
	2011-12	8.00	2.99	5.01	63
	2012-13	10.00	3.33	6.67	67
	2013-14	8.00	3.36	4.64	58
	2014-15	5.75	3.69	2.06	36
2515-00-789- SP 004- (Revenue-Voted)	2010-11	2.50	0.60	1.90	76
	2011-12	2.50	0.44	2.06	82
	2012-13	7.50	0.68	6.82	91
	2013-14	12.00	0.04	11.96	99
	2014-15	11.06	0.22	10.84	98
2515-00-800-SP 030 (Revenue-Voted)	2010-11	7.00	1.57	5.43	78
	2011-12	7.00	1.23	5.77	82
	2012-13	21.00	1.92	19.08	91
	2013-14	32.00	0.12	31.88	99
	2014-15	38.71	2.05	36.66	95

Source: Appropriation Accounts

APPENDIX 2.3

(Refer Paragraph 2.3.3;
Page 43)

Statement showing cases where persistent excess were noticed from 2010-11 to 2014-15

(₹ in crore)					
Grant No. and Name	Year	Provision	Expenditure	Excess	Percentage
18-Finance					
2030-02-102-NP-002-(Revenue Voted)	2010-11	0.02	8.53	8.51	42550
	2011-12	0.02	11.42	11.40	57050
	2012-13	0.02	14.47	14.45	72250
	2013-14	0.02	17.81	17.79	88950
	2014-15	0.02	18.15	18.13	90650
2049-01-123-NP-008-(Revenue Charged)	2010-11	783.02	867.99	84.97	11
	2011-12	783.02	909.78	126.76	16
	2012-13	826.52	1271.84	445.32	54
	2013-14	785.19	850.39	65.20	8
	2014-15	743.87	804.90	61.03	8
2049-01-123-NP-009-(Revenue Charged)	2010-11	139.68	198.73	59.05	42
	2011-12	139.68	333.02	193.34	138
	2012-13	139.68	333.02	193.34	138
	2013-14	139.68	323.28	183.60	131
	2014-15	132.70	306.63	173.93	131
2049-04-104-NP-003-(Revenue Charged)	2010-11	-	45.38	45.38	-
	2011-12	-	24.05	24.05	-
	2012-13	-	113.94	113.94	-
	2013-14	-	86.08	86.08	-
	2014-15	90.00	516.99	426.99	474
24-Health and Family Welfare					
2210-05-105-NP-006-(Revenue Voted)	2010-11	12.07	13.93	1.86	15
	2011-12	13.22	16.46	3.24	25
	2012-13	17.43	20.06	2.63	15
	2013-14	18.78	22.89	4.11	22
	2014-15	18.32	25.46	7.14	39
25-Public Works					
5054-03-799-SP-001-(Capital Voted)	2010-11	12.00	48.98	36.98	308
	2011-12	25.00	56.49	31.49	126
	2012-13	50.00	66.22	16.22	32
	2013-14	-	88.34	88.34	-
	2014-15	-	52.52	52.52	-
5054-04-337-SP-006-(Capital Voted)	2010-11	94.80	111.95	17.15	18
	2011-12	95.80	116.47	20.67	22
	2012-13	125.72	136.49	10.77	9
	2013-14	153.00	155.07	2.07	1
	2014-15	58.97	102.06	43.09	73
32-Irrigation and Waterways					
4711-01-796-SP-002-(Capital Voted)	2010-11	4.55	13.05	8.50	187
	2011-12	3.00	7.61	4.61	154
	2012-13	5.50	8.42	2.92	53
	2013-14	10.00	12.63	2.63	26
	2014-15	16.70	45.83	29.13	174
64-Child Development¹					
2235-02-102-NP-001-(Revenue Voted)	2010-11	57.70	68.55	10.85	19
	2011-12	57.92	102.89	44.97	78
	2012-13	108.18	121.84	13.66	13
	2013-14	95.94	126.19	30.25	32
	2014-15	75.77	137.73	61.96	82

Source: Appropriation Accounts

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

APPENDIX 2.4

(Refer Paragraph 2.3.6;
Page 44)

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

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
			(₹ i n c r o r e)			
	Voted Grants					
1	7-Revenue	Backward Classes Welfare	600.47	649.63	49.16	8
2	24-Revenue	Health & Family Welfare	5120.84	5193.21	72.37	1
3	27-Revenue	Home	4678.12	4738.76	60.64	1
4	33-Capital	Jails	10.26	11.53	1.27	12
5	49-Capital	Sports & Youth Services	0.00	1.51	1.51	-
6	53-Revenue	Transport	831.90	878.56	46.66	6
	Total Voted		11241.59	11473.20	231.61	
	Charged Appropriations					
1	36-Revenue	Land and Land Reforms	2.50	16.08	13.58	543
2	39-Revenue	Municipal Affairs	0.00	1.70	1.70	- ²
3	40-Revenue	Panchayat and Rural Development	1.46	15.40	13.94	955
4	43-Capital	Power and Non-conventional Energy Sources	45.50	63.99	18.49	41
	Total Charged		49.46	97.17	47.71	
	Grand Total		11291.05	11570.37	279.32	

Source: Appropriation Accounts

² As there is no provision, percentage cannot be calculated.

APPENDIX 2.5(Refer Paragraph 2.3.7;
Page 45)**Expenditure incurred without provision
during 2014-15**

(₹ in crore)

SL No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	1-Legislative Assembly Secretariat	4059-01-051-SP 058 (Capital Voted)	0.04
		2401-00-111-SP 014 (Revenue Voted)	2.17
2	5-Agriculture	2401-00-113-CN 003 (Revenue Voted)	2.44
		2401-00-113-SP 005 (Revenue Voted)	1.04
		2401-00-789-CN 001 (Revenue Voted)	1.05
		2401-00-789-SP 066 (Revenue Voted)	2.79
		2402-00-102-SP 023 (Revenue Voted)	21.44
		2402-00-789-SP 005 (Revenue Voted)	5.95
		4415-01-277-SP 001 (Capital Voted)	1.05
3	7-Backward Classes Welfare	2225-01-793-CN 001 (Revenue Voted)	62.99
		2225-02-796-CN 002 (Revenue Voted)	1.06
		2225-03-277-CS 001 (Revenue Voted)	7.37
4	8-Co-operation	2425-00-107-SP 047 (Revenue Voted)	37.26
		4425-00-107-SP 011 (Capital Voted)	1.74
		4425-00-107-SP 012 (Capital Voted)	7.80
5	11-Micro & Small Scale Enterprises & Textiles	4851-00-109-SP 072 (Capital Voted)	4.71
6	13-Higher Education	2203-00-112-CS001 (Revenue Voted)	34.17
		2203-00-112-SP 010 (Revenue Voted)	10.81
		2202-01-789-SP 001 (Revenue Voted)	29.73
		2202-01-789-SP 036 (Revenue Voted)	210.27
		2202-01-796-SP 022 (Revenue Voted)	18.51
		2202-01-796-SP 036 (Revenue Voted)	55.20
		2202-02-789-SP 029 (Revenue Voted)	28.86
7	15-School Education	2202-02-789-SP 030 (Revenue Voted)	9.63
		2202-02-789-SP 031 (Revenue Voted)	28.90
		2202-02-796-SP 032 (Revenue Voted)	1.87
		2202-02-796-SP 033 (Revenue Voted)	3.21
		2202-02-796-SP 034 (Revenue Voted)	9.63
		2202-02-800-SP 049 (Revenue Voted)	17.93
8	17-Excise	2059-01-051-NP 003 (Revenue Voted)	1.07
		2045-00-797-NP 001 (Revenue Voted)	855.55
9	18-Finance	2071-01-101-NP 001 (Revenue Voted)	87.20
		2075-00-797-NP 001 (Revenue Voted)	46.00
10	20-Fisheries	2405-00-103-SP 001 (Revenue Voted)	1.52
11	21-Food & Supplies	3456-00-102-CN 003 (Revenue Voted)	8.09
12	22-Food Processing Industries & Horticulture	2401-00-119-SP 046 (Revenue Voted)	18.74
13	23-Forest	2406-02-800-CN 001 (Revenue Voted)	1.12
		2210-06-101-SP 018 (Revenue Voted)	1.99
14	24-Health & Family Welfare	2210-06-101-SP 030 (Revenue Voted)	30.29
		2211-00-101-CS 002 (Revenue Voted)	24.71

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2211-00-101-SP 004 (Revenue Voted)	1.16
		4210-03-105-SP 018 (Capital Voted)	4.20
		4210-03-789-SP 012 (Capital Voted)	1.38
		4210-03-796-SP 011 (Capital Voted)	1.05
15	25-Public Works	3054-80-001-NP 001 (Revenue Voted)	6.67
		3054-80-797-NP 001 (Revenue Voted)	5.07
		3054-80-797-SP 003 (Revenue Voted)	85.80
		5054-03-799-SP 001 (Capital Voted)	52.52
		5054-04-789-SP 010 (Capital Voted)	12.30
16	27-Home	4055-00-190-SP 002 (Capital Voted)	5.08
17	31-Information Technology	4070-00-800-SP 002 (Capital Voted)	2.62
		2701-80-799-NP 001 (Revenue Voted)	0.35
		2711-03-799-NP 001 (Revenue Voted)	0.53
		2711-01-799-NP 001 (Revenue Voted)	5.23
18	32-Irrigation & Waterways	2049-60-701-NP 010 (Revenue Voted)	37.90
		2049-60-701-NP 011 (Revenue Voted)	1.78
		2049-60-701-NP 012 (Revenue Voted)	43.31
		4700-04-796-SP 022 (Capital Voted)	0.05
		4700-04-800-SP 002 (Capital Voted)	5.74
		4711-01-789-SP 001 (Capital Voted)	7.47
19	34-Judicial	4216-01-106-CS 001 (Capital Voted)	1.34
		4059-01-051-CS 001 (Capital Voted)	3.12
20	38-Minority Affairs & Madrasah Education	4235-02-800-SP 007 (Capital Voted)	25.63
21	39-Municipal Affairs	2217-05-789-SP 004 (Revenue Voted)	1.14
		2235-60-102-SP 007 (Revenue Voted)	15.31
22	40-Panchayat and Rural Development	2235-60-789-SP 006 (Revenue Voted)	7.53
		2235-60-796-SP 011 (Revenue Voted)	2.36
		2515-00-800-NP 001 (Revenue Voted)	5.45
		2515-00-800-NP 002 (Revenue Voted)	6.16
		4059-01-051-SP 070 (Capital Voted)	1.38
23	43-Power & Non-conventional Energy Sources	6801-00-202-NP 006 (Capital Voted)	15.00
		6801-00-202-NP 008 (Capital Voted)	35.00
24	45-Public Health Engineering	2215-01-799-NP 001 (Revenue Voted)	49.42
25	46-Refugee Relief & Re-habilitation	4235-01-201-SP 005 (Capital Voted)	1.74
		4235-01-201-SP 006 (Capital Voted)	5.24
26	49-Sports and Youth Services	2204-00-104-SP 014 (Revenue Voted)	3.65
		4202-03-102-SP 001 (Capital Voted)	1.31
		2203-00-105-CS 001 (Revenue Voted)	1.23
27	51-Technical Education & Training	4202-02-103-SP 002 (Capital Voted)	4.26
		4202-02-104-CS 001 (Capital Voted)	8.75
		4250-00-201-CS 002 (Capital Voted)	5.02
28	53-Transport	3055-00-800-NP 005 (Revenue Voted)	4.00
		3055-00-797-SP 001 (Revenue Voted)	98.25
29	55-Water Resources Investigation & Development	2702-80-005-CN 001 (Revenue Voted)	1.81
30	56-Women Development & Social Welfare	2235-02-101-SP 002 (Revenue Voted)	0.85
		2235-02-101-SP 005 (Revenue Voted)	0.99
		2236-02-101-NP 006 (Revenue Voted)	1.49
		2236-02-789-SP 006 (Revenue Voted)	95.37
		2236-02-796-SP 006 (Revenue Voted)	8.51

Report on State Finances for the year ended 31 March 2015

Number and name of the Grant / Appropriation			Expenditure incurred without provisions
Sl. No.	Grants	Head of Account	
31	63-Statistics & Programme Implementation	3454-01-800-CN 003 (Revenue Voted)	12.13
32	64-Child Development	2235-02-102-SP 030 (Revenue Voted)	3.26
		2236-02-101-CS 001 (Revenue Voted)	13.33
	65-Tribal Development	2225-02-796-CN 005 (Revenue Voted)	3.56
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2049-01-101-NP 145 (Revenue Charged)	22.23
		2049-01-123-NP 013 (Revenue Charged)	102.36
		2049-01-123-NP 016 (Revenue Charged)	279.48
		2049-01-123-NP 017 (Revenue Charged)	204.96
		2049-01-123-NP 021 (Revenue Charged)	402.41
		2049-01-123-NP 023 (Revenue Charged)	337.87
		2049-01-249-NP 003 (Revenue Charged)	0.68
		6003-00-101- NP-M 062 (Capital Charged)	500.00
		6003-00-101- NP-M 064 (Capital Charged)	406.22
		6003-00-101- NP-M 065 (Capital Charged)	1112.58
		6003-00-101- NP-M 066 (Capital Charged)	259.00
		6003-00-101- NP-M 067 (Capital Charged)	182.92
		6003-00-101- NP-M 068 (Capital Charged)	289.34
		6003-00-101- NP-M 069 (Capital Charged)	542.21
		6003-00-101- NP-M 101 (Capital Charged)	90.00
		6003-00-111-NP 009 (Capital Charged)	69.63
		6003-00-111-NP 015 (Capital Charged)	51.61
		6004-02-101-NP 005 (Capital Charged)	26.18
2	36-Land and Land Reforms	2049-60-911-NP 001 (Revenue Charged)	0.14
3	39-Municipal Affairs	2049-60-101-NP 009 (Revenue Charged)	1.70
4	40-Panchayat & Rural Development	2049-60-101-NP 010 (Revenue Charged)	14.26
	Total		7315.45

Source: Appropriation Accounts

APPENDIX 2.6

(Refer Paragraph 2.3.8;
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Statement showing cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in lakh)

Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	6-	Animal Resources Development	82022.29	59120.49	22901.80	558.00
2	11-	Micro & Small Scale Enterprises And Textiles	73071.62	40913.67	32157.95	3431.31
3	13-	Higher Education	238827.71	238134.45	693.26	5779.32
4	14-	Mass Education Extension and Library Services	26671.91	22143.65	4528.26	1222.00
5	17-	Excise	11564.21	8827.77	2736.44	940.93
6	20-	Fisheries	23508.13	20686.30	2821.83	1206.09
7	30-	Information and Cultural Affairs	22962.23	20528.65	2433.58	3640.62
8	34-	Judicial	42870.58	36597.23	6273.35	7562.69
9	36-	Land & Land Reforms	110564.26	78784.15	31780.11	167.37
10	38-	Minority Affairs & Madrasah Education	144642.11	131089.74	13552.37	3785.43
11	41-	Parliamentary Affairs	1076.52	799.89	276.63	435.79
12	43-	Power and Non-Conventional Energy Sources	68539.45	36048.53	32490.92	9905.00
13	44-	Public Enterprises	258.73	238.76	19.97	152.73
14	45-	Public Health Engineering	151488.41	131669.44	19818.97	37985.87
15	49-	Sports & Youth Services	32472.49	30414.13	2058.36	479.21
16	50-	Sunderban Affairs	23117.42	18707.86	4409.56	63.94
17	51-	Technical Education & Training	38023.99	35512.06	2511.93	5961.23
18	54-	Urban Development	63259.01	52639.87	10619.14	235.87
19	55-	Water Recourses Investigation & Development	63254.16	48309.87	14944.29	110.00
20	57-	Bio-Technology	1519.88	1077.83	442.05	13.25
21	60-	Civil Defence	33886.36	30897.74	2988.62	1999.88
22	61-	Chief Minister's Office	323.29	257.85	65.44	40.78
23	63-	Statistics & Programming	10793.36	5344.79	5448.57	154.03
24	64-	Child Development	244387.08	227735.79	16651.29	13946.24
		Total for Revenue (Voted)	1509105.20	1276480.51	232624.69	99777.58
	B-	Capital (Voted)				
1	4-	Agricultural Marketing	19000.00	8299.75	10700.25	1000.00
2	8-	Co-operation	1815.74	1423.69	392.05	160.00
3	11-	Micro & Small Scale Enterprises And Textiles	19049.00	10130.40	8918.60	3938.71
4	12-	Development and Planning	9000.00	6000.00	3000.00	489.00
5	13-	Higher Education	12815.10	11512.18	1302.92	1155.00
6	18-	Finance	7666.50	7037.52	628.98	1760.00
7	24-	Health and Family Welfare	134933.39	106613.64	28319.75	280.00
8	25-	Public Works	275684.00	224943.99	50740.01	39164.94
9	29-	Industrial Reconstruction	400.00	0.00	400.00	25.00
10	30-	Information and Cultural Affairs	5919.64	2505.90	3413.74	3229.46
11	32-	Irrigation & Waterways	175022.00	102935.50	72086.50	23143.73

Report on State Finances for the year ended 31 March 2015

Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
12	34-	Judicial	7000.00	5536.34	1463.66	795.79
13	44-	Public Enterprises	7167.40	3073.36	4094.04	1925.00
14	51-	Technical Education & Training	35901.00	28784.58	7116.42	1885.18
15	53-	Transport	28229.67	19064.17	9165.50	2082.50
16	54-	Urban Development	156435.47	122802.67	33632.80	3175.00
17	55-	Water Recourses Investigation & Development	43628.35	37262.72	6365.63	16999.51
Total for Capital (Voted)			939667.26	697926.41	241740.85	101208.82
Total for (Voted)			2448772.46	1974406.92	474365.54	200986.40
Revenue (Charged)						
1	9-	Commerce & Industries	100.00	0.00	100.00	150.00
2	18-	Finance	2166191.81	2155140.07	11051.74	90269.31
3	32-	Irrigation & Waterways	8980.55	8287.68	692.87	62.25
Total for Revenue (Charged)			2175272.36	2163427.75	11844.61	90481.56
Capital (Charged)						
1	9-	Commerce & Industries	197.00	0.00	197.00	392.80
2	18-	Finance	3534224.36	3159409.83	374814.53	348980.50
3	19-	Fire & Emergency Services	20.00	0.00	20.00	20.00
Total for Capital (Charged)			3534441.36	3159409.83	375031.53	349393.30
Total for Charged			5709713.72	5322837.58	386876.14	439874.86
Grand Total			8158486.18	7297244.50	861241.68	640861.26

Source: Appropriation Accounts

APPENDIX 2.7

(Refer Paragraph 2.3.8;

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

(₹ in crore)

Sl. No	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	7	Backward Classes Welfare Revenue (Voted)	567.03	33.44	600.47	649.63	49.16
2	24	Health & Family Welfare Revenue (Voted)	4292.01	828.83	5120.84	5193.21	72.37
3	27	Home Revenue (Voted)	4480.27	197.85	4678.12	4738.75	60.63
4	36	Land & Land Reforms Revenue (Charged)	1.00	1.50	2.50	16.08	13.58
5	40	Panchayat& Rural Development Revenue (Charged)	0.40	1.06	1.46	15.40	13.94
6	53	Transport Revenue (Voted)	810.98	20.92	831.90	878.56	46.66
		Total	10151.69	1083.60	11235.29	11491.63	256.34

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.9;
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Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	5	Agriculture	2401-00-108-SP 031	(+) 99.72	(-) 6.82
			2401-00-109-SP 015	(+) 185.59	(-) 127.95
2	7	Backward Classes Welfare	2225-01-277-SP 002	(+) 400.00	(-) 771.48
			2225-01-277-SP 013	(-) 400.00	(-) 100.00
			2225-01-277-SP 016	(+) 5360.00	(-) 568.70
			2225-01-800-SP 006	(-) 500.00	(-) 476.39
			2225-01- 800-SP 012	(-) 480.00	(-) 958.18
			2225-80-800-SP 011	(-) 20.00	(-) 0.15
3	8	Co-operation	2425-00-001-NP 001	(+) 10.15	(-) 1134.44
			2425-00-108-NP 009	(-) 10.15	(-) 175.49
4	9	Commerce and Industries	2058-00-101-NP 001	(+) 1.25	(-) 312.60
			2058-00-103-NP 001	(+) 3.20	(-) 853.44
			2058-00-103-NP 006	(-) 27.16	(-) 3.00
			2853-02-001-NP 001	(+) 3.84	(-) 21.08
			2853-02-001-NP 002	(+) 4.34	(-) 16.70
			2853-02-102-NP 001	(+) 7.58	(-) 67.66
			2853-02-102-NP 002	(+) 2.40	(-) 5.48
			2853-02-102-NP 003	(+) 9.01	(-) 54.42
5	10	Consumer Affairs	3456-00-800-SP 007	(-) 110.00	(-) 268.98
			3456-00-800-SP 011	(+) 110.00	(-) 306.03
6	11	Micro and Small Scale Enterprises & Textiles	2851-00-102-SP 017	(-) 619.72	(-) 1.61
			2851-00-103-SP 008	(+) 1838.07	(-) 6.49
			2851-00-104-SP 007	(+) 3.56	(-) 1.57
			2851-00-107-NP 014	(-) 1.00	(-) 855.27
			2851-00-107-NP 022	(+) 1.00	(-) 21.16
			2851-00-796-SP 032	(+) 6.75	(-) 0.19
			4851-00-102-SP 022	(-) 1.00	(-) 89.79
7	14	Mass Education Extension and Library Services	2202-04-200-SP 005	(+) 635.13	(-) 451.83
			2202-04-200-SP 006	(+) 211.71	(-) 211.71
			2202-04-789-SP 002	(-) 315.10	(-) 2.32
			2202-04-789-SP 003	(+) 183.30	(-) 366.60
			2202-04-789-SP 004	(+) 61.10	(-) 61.10
			2202-04-796-SP 003	(+) 98.07	(-) 98.07
			2202-04-796-SP 004	(+) 32.69	(-) 32.69
			2202-04-800-SP 005	(-) 618.66	(-) 295.55
			2251-00-090-NP 008	(+) 6.51	(-) 65.57
			2515-00-102-NP 013	(-) 6.51	(-) 573.61
8	15	School Education	2202-01-800-NP 015	(-) 2.10	(-) 25.35
			2202-80-001-NP 001	(+) 2.10	(-) 115.73
9	16	Environment	2215-02-106-NP 003	(-) 94.39	(-) 62.71
10	22	Food Processing Industries & Horticulture	2401-00-119-NP 003	(-) 12.74	(-) 34.75
11	23	Forest	2406-01-102-SP 002	(+) 11.57	(-) 2.19
			2406-01-102-SP 023	(-) 9.94	(-) 2.35
			2406-01-102-SP 025	(-) 71.37	(-) 7.23

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
12	25	Public Works	2406-01-789-SP 007	(-) 12.66	(-) 62.14
			2406-02-112-SP 005	(+) 4.64	(-) 4.33
			2406-02-789-SP 001	(+) 51.36	(-) 0.36
			2059-01-053-NP 001	(-) 1.74	(-) 373.32
			2059-80-001-NP 002	(+) 0.39	(-) 97.10
			2059-80-001-NP 004	(-) 0.39	(-) 4219.60
			3054-04-800-NP 002	(+) 2603.18	(-) 1.27
			3054-80-107-NP 001	(-) 75.74	(-) 84.01
			4059-01-051-SP 012	(+) 1988.16	(-) 5287.24
			5054-03-337-SP 001	(+) 1505.34	(-) 1429.34
			5054-03-789-SP 004	(+) 7048.30	(-) 6627.82
			5054-03-789-SP 005	(-) 257.81	(-) 2225.32
			5054-03-796-SP 005	(-) 1730.35	(-) 2249.62
			5054-03-800-SP 001	(-) 699.86	(-) 142.73
			5054-04-337-SP 020	(-) 739.53	(-) 129.74
			5054-04-789-SP 001	(+) 95.00	(-) 225.30
			5054-04-796-SP 004	(+) 399.82	(-) 149.05
13	27	Home	2052-00-090-NP 001	(-) 2.39	(-) 581.90
			2052-00-091-NP 008	(+) 2.39	(-) 81.12
			2055-00-001-NP 001	(-) 150.00	(-) 437.83
			2055-00-001-NP 002	(-) 44.41	(-) 495.71
			2055-00-101-NP 001	(-) 93.28	(-) 818.04
			2055-00-101-NP 003	(-) 1.80	(-) 74.82
			2055-00-101-NP 004	(-) 2.30	(-) 491.77
			2055-00-104-NP 002	(-) 160.55	(-) 2413.73
			2055-00-108-NP 001	(+) 150.00	(-) 3850.03
			2055-00-109-NP 013	(-) 4.54	(-) 392.08
			2055-00-111-NP 003	(-) 7.84	(-) 505.39
			2055-00-800-NP 004	(-) 1.00	(-) 678.96
			2055-00-800-NP 005	(-) 8.57	(-) 703.07
			2070-00-105-NP 031	(-) 1.35	(-) 11.04
			2070-00-105-NP 033	(+) 0.85	(-) 2.26
			4055-00-207-SP 001	(+) 3395.00	(-) 733.39
			4055-00-207-SP 009	(-) 2619.25	(-) 461.43
			4055-00-207-SP 010	(+) 466.56	(-) 1647.38
			4055-00-207-SP 011	(-) 289.06	(-) 522.80
			4055-00-207-SP 012	(+) 13.74	(-) 34.76
			4055-00-207-SP 013	(-) 250.00	(-) 150.00
			4055-00-207-SP 014	(-) 289.14	(-) 70.86
14	28	Housing	6003-00-103-NP 002	(-) 14.44	(-) 66.21
15	30	Information and Cultural Affairs	2202-05-102-NP 014	(+) 3.38	(-) 2.23
			2205-00-102-NP 018	(+) 7.18	(-) 3.48
			2205-00-102-SP 004	(-) 50.64	(-) 0.21
			2205-00-102-SP 009	(-) 4.59	(-) 2.27
			2205-00-102-SP 014	(-) 44.80	(-) 55.50
			2205-00-102-SP 018	(-) 950.15	(-) 66.74
			2205-00-102-SP 019	(+) 152.05	(-) 242.05
			2205-00-102-SP 020	(-) 40.56	(-) 9.23
			2205-00-102-SP 021	(+) 7.50	(-) 160.00
			2205-00-103-SP 002	(-) 50.00	(-) 13.32
			2205-00-103-SP 003	(-) 5.61	(-) 2.12
			2205-00-103-SP 013	(-) 250.00	(-) 38.26

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Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			2205-00-800-NP 006	(-) 6.91	(-) 23.08
			2205-00-800-NP 007	(-) 6.00	(-) 0.79
			2205-00-800-SP 003	(-) 560.38	(-) 99.96
			2205-00-800-SP 005	(+) 5.97	(-) 52.70
			2205-00-800-SP 006	(-) 50.00	(-) 90.00
			2205-00-800-SP 018	(-) 7.50	(-) 650.09
			2205-00-800-SP 047	(+) 167.01	(-) 10.00
			2205-00-800-SP 049	(-) 248.33	(-) 34.41
			2205-00-800-SP 050	(-) 20.00	(-) 57.90
			2205-00-800-SP 051	(+) 799.85	(-) 324.05
			2220-01-001-NP 001	(+) 18.26	(-) 1.70
			2220-01-800-NP 001	(+) 13.11	(-) 60.71
			2220-01-800-NP 003	(-) 6.50	(-) 16.66
			2220-01-800-SP 002	(-) 514.50	(-) 109.87
			2220-01-800-SP 003	(-) 207.90	(-) 1507.00
			2220-60-101-NP 001	(-) 119.90	(-) 451.95
			2220-60-102-NP 001	(+) 50.00	(-) 286.48
			2220-60-102-NP 006	(+) 19.90	(-) 13.33
			2220-60-110-NP 001	(-) 21.00	(-) 4.30
			2251-00-090-NP 012	(+) 49.40	(-) 98.37
			4220-01-201-SP 001	(+) 497.32	(-) 258.84
16	39	Municipal Affairs	2217-05-192-NP 006	(+) 52.72	(-) 33.02
			2217-05-192-NP 022	(-) 841.72	(-) 169.59
			2217-05-796-SP 013	(-) 200.00	(-) 0.22
			2217-80-001-NP 001	(-) 348.00	(-) 25.42
			2217-80-001-NP 005	(-) 55.00	(-) 0.34
17	42	Personnel & Administrative Reforms	2070-00-003-SP 001	(+) 14.11	(-) 1.85
			2070-00-003-SP 008	(-) 14.11	(-) 60.40
			4216-01-106-SP 076	(+) 50.35	(-) 42.34
			4216-01-789-SP 001	(-) 50.35	(-) 48.75
18	45	Public Health Engineering	2215-01-102-SP 005	(-) 16108.43	(-) 56.66
			2215-01-102-SP 007	(-) 4406.19	(-) 17.74
			2215-01-102-SP 015	(+) 1072.50	(-) 1.17
			2215-01-789-SP 020	(-) 2886.20	(-) 8.98
			2215-01-789-SP 021	(-) 1289.00	(-) 4.05
			2215-01-796-SP 022	(-) 3963.82	(-) 3.18
			2215-01-789-SP 023	(-) 300.00	(-) 0.14
19	47	Disaster Management	2059-01-051-NP 021	(+) 13.04	(-) 36.57
			2235-02-001-NP 004	(+) 28.30	(-) 1020.45
			2235-02-800-NP 004	(-) 112.26	(-) 71.29
			2235-02-800-NP 005	(+) 18.04	(-) 5.57
			2235-60-200-NP 011	(-) 447.41	(-) 6.92
			2235-60-200-NP 042	(+) 356.02	(-) 58.54
			2245-01-101-NP 007	(+) 1520.41	(-) 9.59
			2245-02-101-NP 003	(+) 249.76	(-) 0.65
			2245-02-101-NP 004	(-) 8896.26	(-) 202.26
			2245-02-106-NP 001	(+) 2194.69	(-) 779.99
			2245-02-111-NP 001	(+) 344.52	(-) 65.12
			2245-02-112-NP 001	(-) 334.34	(-) 0.54
			2245-02-114-NP 001	(-) 649.85	(-) 1350.04
			2245-80-102-NP 001	(+) 334.34	(-) 52.70
			2251-00-090-NP 004	(+) 1.00	(-) 73.06

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			4059-60-051-SP 001	(+) 5.00	(-) 2.53
20	49	Sports & Youth Services	2204-00-102-SP 003	(+) 1990.00	(-) 674.33
			2204-00-102-SP 005	(-) 40.00	(-) 1.19
			2204-00-102-SP 006	(-) 460.00	(-) 347.20
			2204-00-102-SP 013	(-) 40.00	(-) 10.00
			2204-00-103-SP 003	(-) 95.00	(-) 109.30
			2204-00-103-SP 007	(-) 15.00	(-) 1.00
			2204-00-103-SP 008	(-) 25.00	(-) 0.95
			2204-00-789-SP 003	(-) 280.00	(-) 10.00
			2204-00-796-SP 002	(+) 350.00	(-) 27.00
21	51	Technical Education and Training	2203-00-800-NP 010	(-) 5.00	(-) 1.22
			2230-03-003-NP 001	(+) 4.72	(-) 871.06
			2230-03-003-SP 001	(+) 17.14	(-) 521.03
			2230-03-003-SP 002	(-) 17.14	(-) 144.00
			2251-00-090-NP 009	(+) 5.00	(-) 67.49
			4202-02-104-SP 004	(+) 1200.00	(-) 875.38
			4250-00-201-SP 004	(-) 1200.00	(-) 882.84
22	52	Tourism	3451-00-090-NP 010	(+) 12.72	(-) 2.57
			3452-01-101-NP 001	(-) 29.13	(-) 5.52
			3452-01-800-SP 004	(+) 15.00	(-) 18.47
			3452-01-800-SP 005	(-) 15.00	(-) 65.93
23	53	Transport	3452-80-800-NP 001	(+) 16.41	(-) 165.18
			2041-00-101-NP 001	(-) 32.01	(-) 239.29
			2070-00-114-NP 001	(+) 16.07	(-) 623.00
			2070-00-114-NP 002	(-) 16.07	(-) 37.24
			2250-00-800-NP 033	(+) 65.35	(-) 0.63
			2251-00-090-NP 010	(+) 70.14	(-) 50.90
			3055-00-800-NP 006	(-) 59.40	(-) 732.75
			3055-00-800-NP 009	(-) 212.04	(-) 251.43
			5053-02-102-SP 003	(-) 273.50	(-) 226.50
			5075-60-190-SP 002	(+) 273.50	(-) 273.55
24	54	Urban Development	4217-01-051-SP 003	(-) 2100.00	(-) 4690.32
			4217-60-051-SP 009	(-) 526.00	(-) 555.47
25	55	Water Investigation and Development	2702-03-102-SP 001	(+) 148.78	(-) 148.79
			2702-80-800-NP 003	(-) 148.78	(-) 569.22
26	65	Tribal Development	2225-02-796-SP 066	(-) 16.50	(-) 0.80
			2225-02-796-SP 068	(-) 400.00	(-) 2003.01
			2225-02-796-SP 077	(+) 370.72	(-) 258.56
			2225-02-796-SP 078	(+) 500.00	(-) 500.00
			Total		73067.69
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	5	Agriculture	2401-00-109-SP 031	(-) 2985.70	(+) 3202.35
2	7	Backward Classes Welfare	2225-80-001-NP 002	(-) 8.09	(+) 250.00
			2251-00-090-NP-019	(+) 8.09	(+) 86.82
3	11	Micro and Small Scale Enterprises and Textiles	2851-00-107-SP 018	(+) 102.25	(+) 4.01
			2851-00-110-SP 044	(-) 536.53	(+) 0.02
4	12	Planning	2575-60-789-SP 002	(-) 200.00	(+) 560.00
			2575-60-796-SP 007	(+) 80.00	(+) 150.00
			2575-60-800-SP 017	(+) 120.00	(+) 520.00
5	14	Mass Education Extension and Library Services	2202-80-800-SP 001	(-) 288.24	(+) 45.12
6	16	Environment	2251-00-090-NP 016	(+) 94.39	(+) 1.72

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Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
7	22	Food Processing Industries & Horticulture	2401-00-119-NP 009	(+) 9.86	(+) 20.67
			2401-00-119-NP 012	(+) 2.87	(+) 1.03
8	23	Forest	2406-01-789-SP 001	(-) 209.74	(+) 35.37
			2406-01-789-SP 002	(+) 171.04	(+) 32.41
			2406-02-112-SP 006	(+) 65.10	(+) 10.20
9	25	Public Works	2059-01-800-NP 001	(+) 1.74	(+) 39.53
			3054-01-337-NP 003	(+) 188.72	(+) 88.71
			3054-03-337-NP 001	(-) 2716.16	(+) 1038.56
			5054-03-337-SP 013	(-) 7048.30	(+) 728.13
			5054-04-789-SP 004	(-) 594.48	(+) 251.88
			5054-04-789-SP 005	(+) 233.53	(+) 2634.82
			5054-04-796-SP 001	(-) 199.82	(+) 0.34
10	27	Home	2055-00-109-NP 001	(+) 353.24	(+) 28886.54
			2055-00-109-NP 008	(-) 4.50	(+) 390.54
			2055-00-109-NP 009	(-) 4.50	(+) 2918.91
			2055-00-109-NP 011	(-) 1.24	(+) 284.58
			2055-00-111-NP 005	(-) 18.71	(+) 354.29
			2070-00-105-NP 036	(+) 0.50	(+) 2.95
11	30	Information & Cultural Affairs	2059-01-053-NP 038	(-) 36.37	(+) 24.09
			2205-00-102-NP 020	(-) 23.87	(+) 335.17
			2205-00-800-SP 007	(-) 215.23	(+) 15.23
			2205-00-800-SP 056	(+) 2246.44	(+) 504.30
			2220-60-106-SP 011	(+) 586.13	(+) 239.35
			2220-60-800-NP 004	(+) 0.60	(+) 2.03
			2220-60-800-NP 006	(-) 0.60	(+) 0.05
			4220-60-101-SP 006	(-) 497.32	(+) 235.22
12	39	Municipal Affairs	2052-00-090-NP 011	(-) 116.00	(+) 0.04
			2215-01-101-NP 005	(-) 409.00	(+) 66.74
			2217-05-192-NP 007	(-) 8771.56	(+) 8.27
			2217-05-192-NP 008	(-) 612.84	(+) 64.92
			2217-05-192-NP 023	(+) 5149.00	(+) 41001.11
			2217-05-192-SP 006	(+) 4600.00	(+) 33.02
			2217-05-789-SP 018	(-) 2500.00	+ 3.53
			2217-05-789-SP 025	(-) 700.00	(+) 12.14
			2217-80-001-NP 002	(-) 681.00	(+) 5.76
			2217-80-001-NP 003	(-) 183.00	(+) 26.93
			3604-00-200-NP 034	(-) 120.00	(+) 48.90
13	47	Disaster management	2245-02-101-NP 002	(-) 3715.10	(+) 1071.60
			2245-02-122-NP 002	(+) 8896.26	(+) 92.02
			4059-60-051-SP 004	(-) 5.00	(+) 113.85
14	49	Sports and Youth Services	2204-00-102-SP 008	(-) 1500.00	(+) 638.33
			2204-00-102-SP 011	(-) 20.00	(+) 10.14
			2204-00-103-SP 006	(-) 170.00	(+) 49.40
			2204-00-789-SP 001	(+) 370.00	(+) 176.00
15	51	Technical Education and Training	2230-03-003-NP 002	(-) 4.39	(+) 0.05
16	53	Transport	2041-00-101-NP 002	(+) 146.70	(+) 37.33
			3075-60-800-SP 001	(+) 21.28	(+) 23.16
17	54	Urban Development	4216-02-101-SP 021	(+) 526.00	(+) 45.87
			4217-01-051-SP 004	(+) 2100.00	(+) 2544.49
18	65	Tribal Development	2225-02-796-SP 070	(-) 112.16	(+) 12.31
			2225-02-796-SP 073	(+) 300.00	(+) 3080.99
		Total			93061.84

Source: Appropriation Accounts

APPENDIX 2.9

(Refer Paragraph 2.3.10;
Page 46)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation	Savings
I – Grant			
1	3	Council of Ministers	(Revenue-Voted) 6.21
2	4	Agricultural Marketing	(Revenue-Voted) 5.08
			(Capital-Voted) 117.00
3	6	Animal Resources Development	(Revenue-Voted) 234.60
			(Capital-Voted) 53.66
4	8	Co-operation	(Revenue-Voted) 155.23
			(Capital-Voted) 5.52
5	10	Consumer Affairs	(Revenue-Voted) 16.73
6	13	Higher Education	(Revenue-Voted) 64.73
			(Capital-Voted) 24.58
7	14	Mass Education Extension and Library Services	(Revenue-Voted) 57.50
			(Capital-Voted) 4.59
8	15	School Education	(Revenue-Voted) 1058.50
			(Capital-Voted) 1726.40
9	16	Environment	(Revenue-Voted) 6.75
10	17	Excise	(Revenue-Voted) 36.77
			(Capital-Voted) 5.20
11	18	Finance	(Capital-Voted) 23.89
12	19	Fire and Emergency Services	(Revenue-Voted) 33.90
			(Capital-Voted) 65.73
13	20	Fisheries	(Revenue-Voted) 40.28
			(Capital-Voted) 22.73
14	21	Food and Supplies	(Revenue-Voted) 1780.05
			(Capital-Voted) 5.42
15	22	Food Processing Industries and Horticulture	(Revenue-Voted) 77.58
			(Capital-Voted) 29.73
16	23	Forest	(Revenue-Voted) 168.93
			(Capital-Voted) 3.10
17	24	Health and Family Welfare	(Capital-Voted) 286.00
18	25	Public Works	(Revenue-Voted) 174.86
			(Capital-Voted) 899.05
19	26	Hill Affairs	(Revenue Voted) 10.17
20	27	Home	(Capital-Voted) 197.67
21	28	Housing	(Revenue-Voted) 37.52
			(Capital-Voted) 45.25
22	31	Information Technology	(Revenue-Voted) 21.74
23	33	Correctional Administration (Jails)	(Revenue-Voted) 32.35
24	34	Judicial	(Revenue-Voted) 138.36
			(Capital-Voted) 22.59
25	35	Labour	(Revenue-Voted) 19.75
			(Capital-Voted) 6.04
26	36	Land and Land Reforms	(Revenue-Voted) 319.47

Report on State Finances for the year ended 31 March 2015

Sl. No.	Grant No.	Name of grant/appropriation	Savings
		(Capital-Voted)	12.92
27	37	Law	(Revenue-Voted) 1.01
28	38	Minority Affairs and Madrasah Education	(Revenue-Voted) 173.38
		(Capital-Voted)	202.24
29	41	Parliamentary Affairs	(Revenue-Voted) 7.12
30	42	Personnel & Administrative Reforms	(Revenue-Voted) 16.20
		(Capital-Voted)	39.63
31	43	Power and Non-Conventional Energy Sources	(Revenue-Voted) 423.96
		(Capital-Voted)	391.54
32	49	Sports and Youth Services	(Revenue-Voted) 25.38
33	50	Sunderban Affairs	(Revenue-Voted) 44.74
		(Capital-Voted)	57.86
34	51	Technical Education and Training	(Revenue-Voted) 84.73
		(Capital-Voted)	90.02
35	52	Tourism	(Revenue-Voted) 26.52
		(Capital-Voted)	102.85
36	53	Transport	(Capital-Voted) 112.48
37	54	Urban Development	(Revenue-Voted) 108.55
		(Capital-Voted)	368.08
38	55	Water Investigation and Development	(Revenue-Voted) 150.54
		(Capital-Voted)	233.65
39	56	Women Development and Social Welfare	(Revenue-Voted) 158.75
		(Capital-Voted)	4.58
40	58	Paschimanchal Unnayn Affairs	(Revenue-Voted) 0.33
		(Capital-Voted)	69.64
41	59	Self Help Groups and Self Employment	(Revenue-Voted) 60.58
		(Capital-Voted)	15.78
42	60	Civil Defence	(Revenue-Voted) 49.89
		(Capital-Voted)	16.24
43	61	Chief Minister's Office	(Revenue-Voted) 1.06
44	63	Statistics and Programme Implementation	(Revenue-Voted) 56.03
		(Capital-Voted)	0.50
45	64	Child Development	(Revenue-Voted) 305.98
		(Capital-Voted)	18.43
Total for Grants			11472.40
II – Appropriation			
1	6	Animal Resources Development	(Revenue-Charged) 0.03
2	7	Backward Classes Welfare	(Revenue-Charged) 0.05
		(Capital-Charged)	0.05
3	8	Co-operation	(Revenue-Charged) 2.02
		(Capital-Charged)	9.98
4	18	Finance	(Revenue-Charged) 1013.21
		(Capital-Charged)	7237.95
5	19	Fire and Emergency Services	(Revenue-Charged) 0.10
		(Capital-Charged)	0.40
6	20	Fisheries	(Revenue-Charged) 4.72
		(Capital-Charged)	5.48
7	22	Food Processing Industries and Horticulture	(Revenue-Charged) 0.20
		(Capital-Charged)	0.03
8	23	Forest	(Revenue-Charged) 0.05
9	25	Public Works	(Revenue-Charged) 5.37
		(Capital-Charged)	0.03

Sl. No	Grant No.	Name of grant/appropriation		Savings
10	27	Home	(Revenue-Charged)	2.04
			(Capital-Charged)	1.40
11	28	Housing	(Revenue-Charged)	0.65
			(Capital-Charged)	0.66
12	34	Judicial	(Revenue-Charged)	14.95
13	42	Personnel & Administrative Reforms	(Revenue-Charged)	6.66
			(Capital-Charged)	0.0066
14	43	Power & Non-Conventional Energy Sources	(Revenue-Charged)	4.90
15	46	Refugee Relief & Rehabilitation	(Capital-Charged)	3.95
		Total for Appropriations		8314.886
		Grand Total		19787.29

Source: Appropriation Accounts

APPENDIX 2.10

(Refer Paragraph 2.3.10;
Page 46)

Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
1	2-Governor's Secretariat	(Revenue-Charged)	3.41	1.56	1.85
2	5-Agriculture	(Revenue-Voted)	207.37	110.48	96.89
		(Capital-Voted)	285.20	257.22	27.98
3	9-Commerce and Industries	(Revenue-Voted)	252.86	201.55	51.31
4	11-Micro and Small Scale Enterprises and Textiles	(Revenue -Voted)	355.89	219.96	135.93
5	12- Planning	(Revenue-Voted)	14.13	4.87	9.26
		(Capital-Voted)	34.89	20.49	14.40
6	18-Finance	(Revenue-Voted)	714.28	2.20	712.08
7	30-Information & Cultural Affairs	(Revenue-Voted)	60.74	46.72	14.02
		(Capital-Voted)	66.43	27.98	38.45
8	32-Irrigation & Waterways	(Revenue-Voted)	283.56	207.74	75.82
9	39-Municipal Affairs	(Capital-Voted)	155.68	143.80	11.88
10	40-Panchayat & Rural Development	(Capital-Voted)	51.33	49.50	1.83
11	44-Public Enterprises	(Capital-Voted)	60.19	20.06	40.13
12	46-Refugee Relief & Rehabilitation	(Revenue-Voted)	18.77	3.32	15.45
13	47-Disaster Management	(Revenue-Voted)	89.57	63.29	26.28
		(Revenue-Charged)	21.22	0.40	20.82
14	48-Science & Technology	(Revenue-Voted)	2.71	1.16	1.55
15	62-North Bengal Development	(Revenue -Voted)	203.60	135.00	68.60
16	65-Tribal Development	(Revenue-Voted)	105.84	95.38	10.46
	Total		2987.67	1612.68	1374.99

Source: Appropriation Accounts

APPENDIX 2.11

(Refer Paragraph 2.3.10;
Page 46)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2015 or thereafter

(₹ in crore)

Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	40	22-06-2015	1699.05	2049, 2217, 2235, 2501, 2505, 2515, 2575, 3451, 3604, 4515, 6003	Panchayat and Rural Development
2	32	07-05-2015	1671.72	2049, 2250, 2551, 2700, 2701, 2711, 3451, 4700, 4701, 4711, 6004	Irrigation and Waterways
3	45	12-05-2015	802.29	2049, 2059, 2215, 2250, 2251, 2551, 4215, 6003, 6004	Public Health Engineering
4	39	31-03-2015	568.61	2052, 2215, 2217, 3604, 4215, 4217, 6217	Municipal Affairs
5	5	31-03-2015	367.70	2401, 2402, 2415, 2551, 4401, 4415	Agriculture
6	11	31-03-2015	361.64	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6851, 6860	Micro & Small Scale Enterprises and Textiles
7	9	31-03-2015	255.69	2049, 2058, 2852, 2853, 3451, 3475, 4059, 4407, 4551, 4857, 4860, 4885, 6003, 6407, 6551, 6860, 7465	Commerce & Industries
8	62	25-05-2015	198.51	2575, 4575	North Bengal Development
9	65	31-03-2015	142.69	2225, 2251, 4225	Tribal Development
10	30	31-03-2015	74.70	2059, 2202, 2205, 2220, 2235, 2251, 2551, 4059, 4202, 4220, 6220, 6875	Information and Cultural Affairs
11	47	31-03-2015	72.67	2049, 2235, 2245, 2251, 4059, 6003	Disaster Management
12	27	31-03-2015	41.24	2015	Home
13		04-05-2015	16.42	2055	
14	46	04-06-2015	43.07	2235, 4235	Refugee Relief and Rehabilitation
15	1	10-06-2015	36.73	2011, 2059, 4059	Legislative Assembly Secretariat
16	12	31-03-2015	25.36	2505, 3451, 4235, 4575	Planning
17	7	31-03-2015	22.34	4225	Backward Classes Welfare
18	44	31-03-2015	21.63	2852, 3451, 4857, 6857, 6858	Public Enterprises
19	29	22-06-2015	6.89	2852, 3451, 4858, 4860, 4875, 4885, 6858, 6860	Industrial Reconstruction
20	57	31-03-2015	5.92	2052, 3425, 5425	Bio-Technology
21	2	31-03-2015	1.56	2012	Governor's Secretariat
22	48	31-03-2015	1.16	3425, 3451	Science and Technology
Total			6437.59		

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

APPENDIX 2.12

(Refer Paragraph 2.3.12;
Page 47)

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

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	5	2401-00-113-SP005-National Mission on Agricultural Extension and Technology	Agriculture	1.04
2		2401-00-789-SP066- National Mission on Agricultural Extension and Technology		2.79
3		2402-00-102-SP023-Integrated Watershed Management Programme		21.44
4		2402-00-789-SP005- Integrated Watershed Management Programme		5.95
5	8	2425-00-107-SP047-State share to unlicensed State/Central Co-operative Banks for revival in excess of 25 per cent of paid up share capital	Co-operation	37.26
6		4425-00-107-SP011-Investment to unlicensed State/Central co-operative Banks for revival 54-Investments		1.74
7		4425-00-107-SP012-Investment for share capital contribution to unlicensed State/Central co-operative Banks for revival by loan from NABARD-54-Investments		7.80
8	49	4202-03-102-SP001-Construction related to Sports stadium	Sports and Youth Services	1.31
9	64	2235-02-102-SP030-Rajiv Gandhi Scheme for employment of Adolescent Girls	Child Development	3.26
		Total		82.59

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

APPENDIX 2.13

(Refer Paragraph 2.4;
Page 48)

Unnecessary supplementary provisions where savings occurred out of the original grant

(₹ in crore)

Year	Grant Number	Section	Original grant	Supplementary grant	Total grant (Col.3 + Col.4)	Actual Expenditure	Savings in Original grant (Col.3 – Col.6)	Total Savings (Col.3+Col.4-Col.6)	Per cent of savings in original grant
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	
2012-13	32	Revenue (Charged)	89.13	0.33	89.46	77.54	11.59	11.92	13
2013-14		Revenue (Charged)	89.81	0.27	90.08	79.80	10.01	10.28	11
2014-15		Revenue (Charged)	89.81	0.62	90.43	82.88	6.93	7.55	8
Total			268.75	1.22	269.97	240.22	28.53	29.75	11
2011-12	45	Revenue (Voted)	1036.16	5.76	1041.92	626.51	409.65	415.41	40
2014-15		Revenue (Voted)	1514.88	379.86	1894.74	1316.69	198.19	578.05	13
		Revenue (Charged)	0.55	0.01	0.56	0.22	0.33	0.34	60
Total			2551.59	385.63	2937.22	1943.42	608.17	993.80	24
2013-14	59	Revenue (Voted)	278.05	1.57	279.62	194.48	83.57	85.14	30
Total			278.05	1.57	279.62	194.48	83.57	85.14	30
Grand Total			3098.39	388.42	3486.81	2378.12	720.27	1108.69	23

Source: Appropriation Accounts

APPENDIX 3.1(Refer Paragraph 3.1;
Page 52)**Statement showing non-submission
of Utilisation Certificates under West
Bengal Panchayat Act**

(₹ in lakh)

Sl. No.	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
1	Bankura ZP	9692.61	2013-14	3614.80	6077.81
2	DakshinDinajpur ZP	850.05	2013-14	724.99	125.05
3	Howrah ZP	226.81	2013-14	111.51	115.30
4	Jalpaiguri ZP	761.28	2012-14	503.53	257.75
5	Murshidabad ZP	2002.15	2013-14	1410.07	592.08
6	North 24 Parganas ZP	2003.11	2013-14	503.96	1499.15
7	Purba Medinipur ZP	94.04	2013-14	28.85	65.19
8	Purulia ZP	2092.47	2013-14	-	2092.47
9	Uttar Dinajpur ZP	1862.62	2011-14	158.05	1704.57
10	Arambagh	35.19	2011-12	-	35.19
11	Bamangola	32.03	2010-12	-	32.03
12	Bankura-I	362.13	2012-14	-	362.13
13	Coochbehar-I	58.80	2011-13	-	58.80
14	Domjur	19.08	2010-13	-	19.08
15	Dubrajpur	19.80	2011-12	-	19.80
16	English Bazar	16.97	2011-14	-	16.97
17	Goghat-I	28.15	2011-14	-	28.15
18	Gopiballavpur-II	291.97	2011-13	-	291.97
19	Joypur	78.51	2011-13	-	78.51
20	Kaliachak-III	13.90	2011-13	-	13.90
21	Lalgola	11.40	2011-12	-	11.40
22	Mathabhanga-II	11.90	2010-11	-	11.90
23	Mayureswar-II	15.00	2010-11	-	15.00
24	Purulia-I	286.64	2012-14	220.13	66.51
25	Ranaghat-I	30.57	2011-14	-	30.57

Sl. No.	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
26	Ranaghat-II	29.02	2011-13	18.77	10.25
27	Saltora	8.10	2011-12	-	8.10
28	Srirampur-Uttarpara	13.51	2011-12	-	13.51
29	Suti-I	379.62	2002-13	292.16	87.46
30	Tarakeshwar	15.87	2010-13	-	15.87
	TOTAL	21343.30		7586.83	13756.47

Source: Records of the Institutions

APPENDIX 3.2

(Refer Paragraph 3.2;
Page 52)

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

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2009-10 to 2014-15	6
2.	Howrah	2012-13 to 2014-15	3
3.	Kolkata	2014-15	1
Kolkata Municipal Area (KMA) – Municipality			
4.	Baidyabati	2011-12 to 2014-15	4
5.	Bally	2008-09 to 2014-15	7
6.	Bansberia	2014-15	1
7.	Baranagar	2012-13 to 2014-15	3
8.	Barasat	2009-10 to 2014-15	6
9.	Barrackpore	2014-15	1
10.	Baruipur	2012-13 to 2014-15	3
11.	Bhadreswar	2009-10 to 2014-15	6
12.	Bhatpara	2013-14 to 2014-15	2
13.	Bidhannagar	2007-08 to 2014-15	8
14.	Budge Budge	2013-14 to 2014-15	2
15.	Champdany	2013-14 to 2014-15	2
16.	Dum Dum	2009-10 to 2014-15	6
17.	Dankuni	2010-11 to 2014-15	5
18.	Garulia	2008-09 to 2014-15	7
19.	Gayeshpur	2008-09 to 2014-15	7
20.	Halisahar	2006-07 to 2014-15	9
21.	Hooghly Chinsurah	2012-13 to 2014-15	3
22.	Kalyani	2006-07 to 2014-15	9
23.	Kamarhati	2012-13 to 2014-15	3
24.	Kanchrapara	2009-10 to 2014-15	6
25.	Khardah	2008-09 to 2014-15	7
26.	Konnagar	2014-15	1
27.	Madhyamgram	2011-12 to 2014-15	4
28.	Maheshtala	2011-12 to 2014-15	4
29.	Nabadiganta Industrial Township	2010-11 to 2014-15	5
30.	Naihati	2012-13 to 2014-15	3
31.	New Barrackpore	2010-11 to 2014-15	5
32.	North Barrackpore	2010-11 to 2014-15	5
33.	North Dum Dum	2011-12 to 2014-15	4
34.	Panihati	2010-11 to 2014-15	5
35.	Pujali	2012-13 to 2014-15	3
36.	Rajarhat Gopalpur	2012-13 to 2014-15	3
37.	Rajpur Sonarpur	2011-12 to 2014-15	4

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

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Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2014-15	7
84.	Jainagar-Majilpur	2008-09 to 2014-15	7
85.	Jalpaiguri	2008-09 to 2014-15	7
86.	Jamuria	2008-09 to 2014-15	7
87.	Jangipur	2010-11 to 2014-15	5
88.	Jhalda	2008-09 to 2014-15	7
89.	Jhargram	2012-13 to 2014-15	3
90.	Jiagunj-Azimgunj	2008-09 to 2014-15	7
91.	Kaliagunj	2007-08 to 2014-15	8
92.	Kalimpong	2009-10 to 2014-15	6
93.	Kalna	2012-13 to 2014-15	3
94.	Kandi	2008-09 to 2014-15	7
95.	Katwa	2008-09 to 2014-15	7
96.	Kharagpur	2010-11 to 2014-15	5
97.	Kharar	2008-09 to 2014-15	7
98.	Khirpai	2012-13 to 2014-15	3
99.	Krishnanagar	2011-12 to 2014-15	4
100.	Kulti	2007-08 to 2014-15	8
101.	Kurseong	2008-09 to 2014-15	7
102.	Mal	2008-09 to 2014-15	7
103.	Mathabhanga	2008-09 to 2014-15	7
104.	Midnapore	2010-11 to 2014-15	5
105.	Mekhligunj	2008-09 to 2014-15	7
106.	Memari	2009-10 to 2014-15	6
107.	Mirik	2007-08 to 2014-15	8
108.	Murshidabad	2009-10 to 2014-15	6
109.	Nabadwip	2012-13 to 2014-15	3
110.	Nalhati	2009-10 to 2014-15	6
111.	Old Malda	2007-08 to 2014-15	8
112.	Panskura	2009-10 to 2014-15	6
113.	Purulia	2008-09 to 2014-15	7
114.	Raigunj	2012-13 to 2014-15	3
115.	Ramjibanpur	2012-13 to 2014-15	3
116.	Rampurhat	2007-08 to 2014-15	8
117.	Ranaghat	2008-09 to 2014-15	7
118.	Raghunathpur	2007-08 to 2014-15	8
119.	Ranigunj	2010-11 to 2014-15	5
120.	Sainthia	2008-09 to 2014-15	7
121.	Santipur	2008-09 to 2014-15	6
122.	Sonamukhi	2007-08 to 2014-15	8
123.	Suri	2008-09 to 2014-15	7
124.	Taherpur Notified Area Authority	2014-15	1
125.	Taki	2011-12 to 2014-15	4
126.	Tamluk	2010-11 to 2014-15	5
127.	Tarakeswar	2009-10 to 2014-15	6
128.	Tufangunj	2007-08 to 2014-15	8
Total			686

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2014-15	6
2.	Burdwan	2008-09 to 2014-15	7
3.	Calcutta	2012-13 to 2014-15	3
4.	Jadavpur	2012-13 to 2014-15	3
5.	Kalyani	2014-15	1
6.	North Bengal	2008-09 to 2014-15	7
7.	Rabindra Bharati	2014-15	1
8.	Vidyasagar	2014-15	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2014-15	5
10.	Bengal Engineering & Science University	2012-13 to 2014-15	3
11.	Jadavpur PF Accounts	2009-10 to 2014-15	6
12.	IISWBM	2014-15	1
13.	Presidency	2012-13 to 2014-15	3
Total			47
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14 to 2014-15	2
2.	Kolkata Improvement Trust	2013-14 to 2014-15	2
3.	Change Management Unit	2010-11 to 2014-15	5
4.	Howrah Improvement Trust	2006-07 to 2014-15	9
5.	KEIP	2014-15	1
6.	KEIP	2014-15	1
Total			20

Source: Records of the Institutions

APPENDIX 3.3

(Refer Paragraph 3.2;
Page 53)

Unutilised Government grants as of March 2013/2014 (Other than PRIs)

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality/ Municipal Corporation			
1.	Alipurduar	2012-14	273.13
2.	Arambagh	2011-13	168.33
3.	Asansol	2013-14	1409.76
4.	Baidyabati	2012-14	43.32
5.	Bally	2013-14	14.88
6.	Barasat	2012-14	322.40
7.	Barrackpore	2012-14	593.08
8.	Baruipur	2009-13	228.82
9.	Bhadreswar	2013-14	130.68
10.	Bhatpara	2012-13	180.01
11.	Bishnupur	-14	285.03
12.	Bongaon	2011-14	288.29
13.	Budge Budge	2011-13	452.54
14.	Chandrakona	2011-14	208.81
15.	Contai	2011-13	70.21
16.	Dankuni	2011-14	251.57
17.	Darjeeling	2012-14	392.76
18.	Dhulian	2011-13	221.72
19.	Dinhata	2012-14	8.27
20.	Dum Dum	2011-13	14.51
21.	Durgapur	2013-14	251.11
22.	Egra	2011-14	219.19
23.	English-Bazar	2012-14	183.43
24.	Ghatal	2012-14	51.14
25.	Gobardanga	2011-14	38.60
26.	Halisahar	2012-14	100.97
27.	Hooghly-Chinsurah	2013-14	135.00
28.	Howrah	2012-13	16604.30
29.	Islampur	2011-13	533.20
30.	Jamuria	2011-14	189.71
31.	Jhalda	2010-13	14.02
32.	Jiaganj-Azimganj	2012-14	1.36
33.	Joyanagar-Majilpur	2009-14	710.37
34.	Kalyani	2011-13	92.27
35.	Kamarhati	2012-13	201.77
36.	Kandi	2013-14	2399.87
37.	Katwa	2011-13	98.04
38.	Kharagpur	2012-13	913.08
39.	Khardah	2012-13	113.23

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
40.	Krishnanagar	2011-14	4.50
41.	Kulti	2012-13	666.64
42.	Madhyamgram	2011-14	78.98
43.	Mirik	2012-14	26.54
44.	Nabadwip	2012-14	182.76
45.	Nalhati	2011-13	58.60
46.	North Barrackpore	2011-14	1154.23
47.	North Dum Dum	2012-13	164.40
48.	Panihati	2012-13	150.44
49.	Panskura	2010-13	8.41
50.	Rajarhat-Gopalpur	2011-13	245.72
51.	Rajpur-Sonarapur	2013-14	2555.23
52.	Raniganj	2011-14	125.39
53.	Serampore	2012-13	10.96
54.	Siliguri	2012-13	827.76
55.	South Dum Dum	2012-13	652.40
56.	Tamluk	2012-14	95.47
57.	Titagarh	2011-14	207.31
58.	Uttarpara-Kotrung	2012-14	124.81
University			
59.	Bidhan Chandra Krishi Vishwavidyalaya	2012-13	18.40
60.	University of Kalyani	2012-14	54.80
61.	Presidency University	2010-13	492.09
62.	Rabindra Bharati University	2012-13	123.11
63.	Sidho Kanho Birsha University	2010-13	501.28
64.	University of North Bengal	2012-13	39.08
65.	Uttar Banga Krishi Viswavidyalaya	2012-13	24.04
District Primary School Council (DPSC)			
66.	DPSC, Coochbehar	2008-13	438.69
Fish Farmers' Development Agency (FFDA)			
67.	FFDA, Hooghly	2008-13	20.35
68.	FFDA, Malda	2008-13	8.09
69.	FFDA, Purulia	2008-13	120.85
Local Library Authority (LLA)			
70.	LLA, Birbhum	2008-14	66.97
71.	LLA, Burdwan	2008-13	54.51
Others			
72.	Kolkata Metropolitan Water & Sanitation Authority (KMW & SA)	2009-13	5615.65
Total			43327.24

Source: Records of respective Institutions

APPENDIX 3.4

(Refer Paragraph 3.2;
Page 53)

Statement showing unutilised Government grants for the year 2013-14 (in respect of Zilla Parishads & Panchayat Samitis)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
Zilla Parishad			
1	Bankura	2013-14	103.74
2	Bardhaman	2013-14	78.34
3	Cooch Behar	2013-14	123.24
4	Dakshin Dinajpur	2013-14	35.92
5	Howrah	2013-14	60.38
6	Jalpaiguri	2013-14	89.65
7	Murshidabad	2013-14	82.78
8	Nadia	2013-14	81.79
9	North 24 PGS	2013-14	119.71
10	Purba Medinipur	2013-14	77.99
11	Purulia ZP	2013-14	84.20
12	Uttar Dinajpur	2013-14	67.51
Panchayat Samity			
13	Arambagh	2013-14	10.49
14	Bally Jagachha	2013-14	2.14
15	Bamangola	2013-14	5.71
16	Bankura I	2013-14	5.06
17	Bardhaman II	2013-14	3.18
18	Beldanga I	2013-14	5.13
19	Bhagwanpur I	2013-14	2.05
20	Bhagwanpur II	2013-14	1.90
21	Bishnupur	2013-14	5.95
22	Burwan	2013-14	7.34
23	Chanditala II	2013-14	2.68
24	Chinsurah Mogra	2013-14	3.68
25	Chopra	2013-14	3.90
26	Contai III	2013-14	2.94
27	Cooch Behar I	2013-14	Accounts not prepared
28	Cooch Behar II	2013-14	8.15
29	Domjur	2013-14	4.67
30	Dubrajpur	2013-14	10.65
31	Egra I	2013-14	1.85
32	English Bazar	2013-14	4.67
33	Gangarampur	2013-14	5.65
34	Goghat I	2013-14	4.43
35	Goghat II	2013-14	3.87
36	Gopiballavpur II	2013-14	4.68
37	Habibpur	2013-14	8.52

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
38	Harishchandrapur II	2013-14	9.02
39	Hirbandh	2013-14	3.62
40	Hura	2013-14	5.53
41	Indas	2013-14	6.28
42	Jangipara	2013-14	10.63
43	Joypur	2013-14	2.76
44	Kaliachak I	2013-14	15.54
45	Kaliachak III	2013-14	7.28
46	Kalna II	2013-14	0.01
47	Khargram	2013-14	12.95
48	Khoyrasole	2013-14	7.43
49	Lalgola	2013-14	9.77
50	Manbazar I	2013-14	8.73
51	Mathabhanga I	2013-14	4.26
52	Mathabhanga II	2013-14	3.57
53	Mayureshwar I	2013-14	8.35
54	Mayureshwar II	2013-14	5.96
55	Moyna	2013-14	1.13
56	Murarai II	2013-14	10.41
57	Old Malda	2013-14	7.35
58	Onda	2013-14	10.00
59	Panchla	2013-14	7.59
60	Patashpur I	2013-14	1.80
61	Patashpur II	2013-14	2.82
62	Patharpratima	2013-14	18.03
63	Purshurah	2013-14	5.56
64	Purulia I	2013-14	4.02
65	Rajarhat	2013-14	7.02
66	Ranaghat I	2013-14	2.62
67	Ranaghat II	2013-14	1.77
68	Ranibandh	2013-14	9.24
69	Sainthia	2013-14	10.72
70	Saltora	2013-14	7.28
71	Serampur Uttarpara	2013-14	1.66
72	Suti I	2013-14	8.06
73	Tarakeshwar	2013-14	4.98
Total			1368.29

Source: Records of the Institutions

APPENDIX 3.5

(Refer Paragraph 3.3;
Page 53 & 54)

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

Sl. No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2018-19	2014-15	2013-14	2012-13	24.12.14	2011-12	Last reminder for laying of SARs for the year 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
2	West Bengal Commission for Women	2016-17	2014-15	2013-14	2013-14	20.10.14	2006-07	Last reminder for laying of SARs for the years 2007-08 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
3	West Bengal Human Rights Commission	Permanent entrustment	2014-15	2013-14	2013-14	24.11.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2014-15	2013-14	2012-13	07.01.14	2012-13	Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. Accounts for 2013-14 received on 12.05.2015. DSAR is under process.
5	West Bengal Heritage Commission	2020-21	2014-15	2011-12	2011-12	13.03.14	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2011-12 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.2015.
6	West Bengal Commission for Backward Classes	2017-18	2014-15	2013-14	2013-14	18.05.15	Not laid since inception i.e. 1993-94	Last reminder for laying of SARs for the years 1993-94 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.

Sl. No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2014-15	2012-13	2012-13	26.02.2015	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2014-15	2013-14	2013-14	23.04.15	Not laid since inception i.e. 2004-05	Last reminder for laying of SARs for the years 2004-05 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2014-15	2007-08	2007-08	09.09.09	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2008-09 to 2014-15 issued on 14.05.2015.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2014-15	2014-15	2006-07	07.09.09	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2006-07 issued on 18.06.2015. Accounts for 2007-08 to 2014-15 received on 26.06.2015. DSARs are under process.
11	District Legal Services Authority, Howrah	Permanent entrustment	2014-15	2008-09	2008-09	07.10.11	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2009-10 to 2014-15 issued on 14.05.2015.
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2014-15	2013-14	-	-	-	Accounts for the years 1998-99 to 2013-14 received on 04.06.2015.
13	District Legal Services Authority, Bankura	Permanent entrustment	2014-15	2012-13	2012-13	10.02.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

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
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2014-15	2013-14	2013-14	08.01.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2014-15	2013-14	2010-11	24.07.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2010-11 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015 Accounts for the years 2011-12 to 2013-14 received on 31.03.2015. DSARs are under process.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2014-15	2013-14	2013-14	30.03.15	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2014-15	2011-12	2011-12	06.08.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.2015.
18	District Legal Services Authority, Malda	Permanent entrustment	2014-15	2012-13	2012-13	21.05.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

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
19	DLSAs of 8 districts**	Permanent entrustment	2014-15	Not yet submitted	Nil	Nil	Nil	Latest reminder for submission of accounts upto 2014-15 issued on 14.05.2015.
20	West Bengal Minorities Development & Finance Corporation	2014-15	2014-15	2013-14	2013-14	13.05.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2014-15	2013-14	2013-14	16.06.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
22	West Bengal Backward Classes Development & Finance Corporation	2014-15	2014-15	2013-14	2012-13	05.08.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
23	West Bengal Housing Board	2016-17	2014-15	2013-14	2013-14	02.07.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015.
24	Kolkata Metropolitan Development Authority	2016-17	2014-15	2013-14	2012-13	22.07.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2012-13 issued on 18.06.2015. Latest reminder for submission of accounts for the year 2014-15 issued on 14.05.2015. DSAR for 2013-14 is under process.
25	West Bengal State Warehousing Corporation	Permanent entrustment	2014-15	2012-13	2012-13	13.06.14	2012-13	Latest reminder for submission of accounts for the years 2013-14 to 2014-15 issued on 14.05.2015.

Source : Records of the Autonomous bodies

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

APPENDIX 3.6

(Refer Paragraph 3.3;
Page 53)

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

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2010-11 to 2019-20	2012-13	2012-13	Jan. 2015	Last reminder for submission of accounts for the years 2013-14 & 2014-15 issued on 14.05.15.
2	Asansol Durgapur Development Authority	2010-11 to 2019-20	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2014-15 issued on 14.05.15.
3	Haldia Development Authority	2010-11 to 2019-20	2013-14	2013-14	Feb. 2015	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2013-14	2012-13	April 2014	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15. DSAR for 2013-14 was sent to unit in quest of reply on 15.06.2015.
5	Digha Sankarpur Development Authority	2010-11 to 2019-20	2013-14	2011-12	Oct. 2014	Last reminder for submission of accounts for the year 2014-15 issued on 14.05.15. DSAR for 2012-13 & 2013-14 was sent to unit in quest of reply on 17.06.2015.
6	Jaigaon Development Authority	2013-14 to 2017-18	2012-13	2012-13	Dec. 2014	Last reminder for submission of accounts for the years 2013-14 & 2014-15 issued on 14.05.15.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 14.05.15. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence sent on 09.04.2015.
8	Burdwan Development Authority	2012-13 to 2016-17	2012-13	2012-13	Jan. 2015	Last reminder for submission of accounts for the years 2013-14 and 2014-15 issued on 14.05.15.

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	June 2011	Last reminder for submission of accounts for the year 2010-11 issued on 14.05.15. BRADA has been merged with HIDCO w.e.f. 01.08.2011.
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2011-12	2011-12	Nov. 2014	Latest reminder for re-entrustment sent on 15.09.14.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	Sept. 2014	Latest reminder for re-entrustment sent on 15.09.14.
12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May 2014	Latest reminder for re-entrustment sent on 15.09.14.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July 2013	Latest reminder for re-entrustment sent on 15.09.14.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	Jan. 2014	Latest reminder for re-entrustment sent on 15.09.14.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec. 2012	Last reminder for submission of accounts for the year 2011-12 issued on 14.05.15 & latest reminder for re-entrustment sent on 15.09.2014.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2012-13	2012-13	Jan. 2014	Last reminder for submission of accounts for the years 2013-14 and 2014-15 issued on 14.05.15.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	Not submitted	Nil	Nil	No accounts were submitted since inception .i.e. 2004-05. Latest reminder issued on 14.05.2015.
18	West Bengal State NGRBA Programme Management Group	2012-13 to 2016-17	2013-14	2013-14	Nil	Letter for submission of accounts for 2011-12 has been sent to the unit on 19.06.2015.

Source: Records of the Autonomous bodies

APPENDIX 3.7

(Refer Paragraph 3.4;
Page 54)

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

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss (-) / profit (+) as per latest A/c received upto June 2015 (₹ in crore)
1	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2011-12	566.08	(-)523.22
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	2.14
			(2) Training-cum production entre for Wood Industries, Siliguri	1956	1998-99	2.95	(-)2.76
			(3) Integrated Wood Industries Scheme, Durgapur	1956	1998-99	4.45	(-)3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	(-)4.96
3	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	(-)0.18
4	Animal Resources Development	4	(1) Durgapur Milk Supply Scheme	1972	2013-14	98.80	(-)130.12
			(2) Krishnanagar Milk Supply Scheme	1977	2013-14	45.84	(-)48.75
			(3) Burdwan Milk Supply Scheme	1982	2013-14	48.96	(-)48.72
			(4) Greater Kolkata Milk Supply Scheme	1990	2013-14	1489.46	(-)1439.44
5	Housing	2	(1) Director of Brick Production, Manual	1970	2010-11	0.40	(-)24.05
			(2) Director of Brick Production, Mechanised	1970	2012-13	21.13	(-)40.90
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11	11.23	11.23
7	Food and Supplies	1	Public Distribution System of Food Grains	1986	2014-15	533.95	827.45
Total		14				2829.92	1426.18

Non-working Government Undertakings		
1	Training-cum-production centre for Wood Industries, Siliguri	Closed since 21.11.2006
2	Integrated Wood Industries Scheme, Durgapur	Closed since 21.11.2006
3	Integrated Wood Industries Scheme, Kalyani	Closed since 21.11.2006
4	Training-cum-Production Centre – Mechanical Toys, Hooghly	Closed since 21.06.1986
5	Central Lock Factory, Bargachhia, Howrah	Closed since 17.02.1995
6	Undertaking of Darjeeling Ropeway Company Limited	Closed since 01.04.2006

Source: Departmental figures

APPENDIX 3.8

(Refer Paragraph 3.5;
Page 55)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2015)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years or More	Total No. of Cases
1	Agriculture	1	3	3	4	1	39	51
2	Animal Resources Development	3	1	13	2	1	7	27
3	Land and Land Reforms	6	2	7	1	9	307	332
4	Backward Classes Welfare	1	-	-	-	-	-	1
5	Co-operation	1	1	2	1	-	-	5
6	Micro and Small Scale Enterprises and Textiles	2	1	-	-	1	-	4
7	Finance	1	1	1	-	2	6	11
8	Fire and Emergency Services	1	-	-	-	-	-	1
9	Fisheries	1	2	-	1	1	-	5
10	Food and Supplies	1	-	-	-	1	2	4
11	Food Processing Industries and Horticulture	-	-	-	1	-	-	1
12	Forest	-	-	5	-	-	-	5
13	Health and Family Welfare	21	14	21	7	4	23	90
14	Civil Defence	-	-	-	-	-	1	1
15	Home	-	-	-	-	1	8	9
16	Housing	-	-	-	1	-	-	1
17	Irrigation and Waterways	1	-	-	-	7	5	13
18	Information and Cultural Affairs	-	1	-	-	-	-	1
19	Judicial	-	-	1	-	-	3	4
20	Labour	-	-	-	-	1	10	11
21	Municipal Affairs	-	-	-	1	-	-	1
22	Public Works	8	-	-	-	-	4	12
23	Refugee Relief & Rehabilitation	-	2	-	3	-	1	6
24	Panchayat and Rural Development	3	-	3	4	4	21	35
25	School Education	3	-	5	-	-	-	8
26	Women Development and Social Welfare	-	-	-	2	1	-	3
27	Sports and Youth Services	-	-	-	1	-	-	1
28	Technical Education and Training	-	3	-	2	6	1	12
29	Transport	2	-	-	-	-	-	2
30	Water Resources Investigation and Development	4	-	-	-	-	15	19
TOTAL		60	31	61	31	40	453	676

Source: Departmental figures

APPENDIX 3.9

(Refer Paragraph 3.5;
Page 55)

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

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	Agriculture	6	3.01	45	19.63	51	22.64
2	Animal Resources Development	4	7.74	23	524.05	27	531.79
3	Land and Land Reforms	2	0.10	330	60.09	332	60.19
4	Backward Classes Welfare	-	-	1	4.26	1	4.26
5	Co-operation	-	-	5	10.44	5	10.44
6	Micro and Small Scale Enterprises and Textiles	-	-	4	22.41	4	22.41
7	Finance	2	6.09	9	11.65	11	17.74
8	Fire and Emergency Services	-	-	1	0.10	1	0.10
9	Fisheries	1	2.45	4	12.61	5	15.06
10	Food and Supplies	-	-	4	40.25	4	40.25
11	Food Processing Industries and Horticulture	1	1.50	-	-	1	1.50
12	Forest	4	5.64	1	4.42	5	10.06
13	Health and Family Welfare	-	-	90	143.40	90	143.40
14	Civil Defence	-	-	1	1.91	1	1.91
15	Home	1	0.07	8	4.85	9	4.92
16	Housing	-	-	1	1.78	1	1.78
17	Irrigation and Waterways	8	1.04	5	0.44	13	1.48
18	Information and Cultural Affairs	-	-	1	0.06	1	0.06
19	Judicial	-	-	4	5.87	4	5.87
20	Labour	-	-	11	1.68	11	1.68
21	Municipal Affairs	-	-	1	1.87	1	1.87
22	Public Works	10	43.76	2	0.34	12	44.10
23	Refugee Relief & Rehabilitation	-	-	6	22.80	6	22.80
24	Panchayat and Rural Development	1	0.01	34	46.69	35	46.70
25	School Education	-	-	8	82.70	8	82.70
26	Women Development and Social Welfare	-	-	3	22.28		22.28
27	Sports and Youth Services	-	-	1	3.24	1	3.24
28	Technical Education and Training	-	-	12	23.16	12	23.16
29	Transport	-	-	2	20.57	2	20.57
30	Water Resources Investigation and Development	9	3.20	10	4.88	19	8.08
TOTAL		49	74.61	627	1098.43	676	1173.04

Source: Departmental figures

APPENDIX 3.10

(Refer Paragraph 3.6.2;
Page 57)

Status of adjustment of AC bills

Name of DDO	Bills drawn during 2010-15		Bills lying unadjusted		Observation
	No.	Amount (₹ in lakh)	No.	Amount (₹ in lakh)	
Home (Civil) Defence Department					
Dy. Commandant, Water Wing	10	390.77	2	274.81	Out of two unadjusted bills, one AC Bill amounting ₹ 219.81 lakh remained outstanding despite lapse of 17 months.
Director General & Commandant General of Police (Home Guard)	03	37.79	2	29.06	Adjustment of one AC Bill delayed by 11 months.
Total	13	428.56	4	303.87	
Information and Cultural Affairs Department					
Accounts Officer, Rabindra Sadan	09	40.97	02	9.90	One AC Bill was adjusted in 42 months later than the prescribed time. Two AC Bills remained unadjusted even after delay of 46 months and 13 months respectively.
Accounts Officer, Nandan	05	132.31	02	76.50	Two AC Bills were yet to be adjusted though purpose for which funds were drawn had been completed. The AC bills remained unadjusted for 8 months and 18 months beyond the scheduled time.
Executive Officer, Rajya Charukala Parsad	07	64.65	04	62.05	Submission of two DC Bills were deferred by 22 months and 49 months respectively. Out of four AC Bills lying unadjusted, one had already been delayed by 44 months and another by 31 months.
Director of Archaeology	01	12.70	01	12.70	DC Bill was not submitted ever after lapse of 50 months from the due date of submission.
Total	22	250.63	9	161.15	

Source: Compiled from various Departmental records

APPENDIX 3.11

(Refer Paragraph 3.6.3;
Page 58)

Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2015

(₹ in lakh)

Sl. No	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, South 24 PGS	9440.93	9728.61	287.68
2	DM, North 24 PGS	8842.78	8859.18	16.40
3	DM, Murshidabad	12280.04	13363.94	1083.90
4	DM, Nadia	2137.79	2230.28	92.49
5	DM, Hooghly	4907.37	5325.44	418.07
6	DM, Purba Midnapore	5384.05	5892.69	508.64
7	DM, Bankura	4698.46	4847.48	149.02
8	Alipore Central Correctional Home	10.65	62.69	52.04
9	DM, Dakshin Dinajpur	5182.69	5995.16	812.47
10	DG & IG of Police, WB	17.77	12.77	(-) 5.00
	Total	52902.53	56318.24	3415.71

Source: Departmental figures

APPENDIX 3.12

(Refer Paragraph 3.6.3;
Page 59)

Statement showing details of fund not at all utilised by the DDOs as on 31 March 2015

Sl. No	Name of the DDO	Name of the Scheme/Purpose for which fund received	Year of Receipt	Amount received	Unutilised balance	Total
				(₹ in lakh)		
1	DM, South 24 Paraganas	WBIDC Ltd.	2006-07	0.05	0.05	521.84
		Development & Planning	2005-06	45.24	45.24	
		Procurement of mechanised boats for relief	2001-02	9.97	9.97	
		Chas-O-Basobaser Bhumidan Prakaipa	2006-07	20.00	20.00	
		Chas-O-Basobaser Bhumidan Prakaipa	2006-07	10.00	10.00	
		Self Help Self Employment	2006-07	0.15	0.15	
		Chas-O-Basobaser Bhumidan Prakaipa	2007-08	25.00	25.00	
		Nezarath Section	2010-11	3.00	3.00	
		SBI creation of National Programme	2011-12	8.60	8.60	
		Installation of fire extinguisher in all Primary School	2011-12	199.34	199.34	
		PYKKA	2012-13	2.46	2.46	
		PYKKA	2012-13	1.50	1.50	
		Accommodation at district collectorate complex	2012-13	108.87	108.87	
		Honorarium to MSK	2012-13	36.91	36.91	
		Construction of ACR	2012-13	31.85	31.85	
		Purchase of office furniture	2012-13	17.50	17.50	
		Meeting expenditure on DICO	2012-13	1.40	1.40	
2	DM, Murshidabad	Installation of fire extinguisher	2011-12	158.91	158.91	158.91
						680.75

Source: Departmental figures

APPENDIX 3.13

(Refer Paragraph 3.6.3;
Page 59)

Statement showing retention of BEUP fund of the previous assemblies as on 31 March 2015

Sl. No	Name of the DDO	Term of Assembly	Unutilised Amount	Total Unutilised Amount
			(₹ in lakh)	
1	DM, South 24 Paraganas	13 th Assembly	1062.69	3135.40
		14 th Assembly	2072.71	
2	DM, Howrah	14 th Assembly	48.70	48.70
3	DM, PurbaMedinipur	13 th Assembly	57.47	89.32
		14 th Assembly	31.85	
4	DM, PaschimMedinipur	13 th Assembly	175.30	477.75
		14 th Assembly	302.45	
5	DM, Bankura	14 th Assembly	89.00	89.00
				3840.17

Source: Departmental figures

APPENDIX 4.1

Glossary of Terms

Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with

Terms	Description
	primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated fund of the State in case of default by the borrower for whom the guarantee has been extended.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

LIST OF ABBREVIATIONS USED

Abbreviations	Full form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
APL	Above Poverty Line
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakash
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAS	Central Accounting Section
CASP	Central Assistance to State Plan
CCO	Chief Controlling Officer
CD	Civil Defence
CE	Capital Expenditure
CFS	Consolidated Fund of the State
CO	Controlling Officer
CR	Capital Receipts
CRPF	Central Reserve Police Force
CSF	Consolidated Sinking Fund
CST	Central Sales Tax
CSTC	Calcutta State Transport Corporation
CTC	Calcutta Tramways Company
DC	Detailed Contingent
DCO	Departmental Controlling Officer
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DG&IG	Director General & Inspector General
DLSA	District Legal Services Authority
DM	District Magistrate
DPL	Durgapur Projects Limited

Abbreviations	Full form
DPSC	District Primary School Council
DSAR	Draft Separate Audit Report
EAP	Externally Assisted Project
ELA	Examiner of Local Accounts
ES	Economic Services
FC	Finance Commission
FPSS	Fiscal Policy Strategy Statement
FRBMA	Fiscal Responsibility & Budget Management Act
GDP	Gross Domestic Product
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
HUD	Housing and Urban Development
IAY	Indira AwasYojana
I&CA	Information and Cultural Affairs
ICDS	Integrated Child Development Services
I&W	Irrigation & Waterways
IMR	Infant Mortality Rate
KMDA	Kolkata Metropolitan Development Authority
KMRCL	Kolkata Metro Rail Corporation Limited
KMW&SA	Kolkata Metropolitan Water & Sanitation Authority
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MTFPS	Medium-Term Fiscal Policy Statement
NBSTC	North Bengal State Transport Corporation
NPRE	Non Plan Revenue Expenditure
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PAsG	Principal Accountants General
PD	Personal Deposit

Abbreviations	Full form
PHE	Public Health Engineering
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RIDF	Rural Infrastructure Development Fund
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
SBSTC	South Bengal State Transport Corporation
SHG&SE	Self Help Group & Self Employment
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
TE	Total Expenditure
UC	Utilisation Certificate
UID	Unique Identification
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDC	West Bengal Power Development Corporation Limited
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSSSB	West Bengal State Social Security Board
WBSTC	West Bengal State Transport Corporation
WBTR	West Bengal Treasury Rules
WRA	Water Regulatory Authority
WWCD	Water Wing Civil Defence
ZP	Zilla Parishad

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