

# METHODOLOGY ADOPTED FOR THE ASSESSMENT OF FISCAL POSITION

# 1.1

(Refer Paragraph 1.1, Page 1)

The norms/Ceilings prescribed by the TFC 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 not been enacted by the Government of West Bengal. In absence of the Act, normative projections made by the TFC are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

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

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	190245	208145	240775(P)	274897(Q)	309261 (A)
Growth rate of GSDP	9.90	9.41	15.68	14.17	12.50

Source: Bureau of Applied Economics and Statistic, Development and Planning Department, Government of West Bengal

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

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

# TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES

# APPENDIX 1.2

(Refer Paragraph 1.3, Page 8)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
	(Rupees in Crore)				
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>19918</b>	<b>23726</b>	<b>25828</b>	<b>30167</b>	<b>36904</b>
(i) Tax Revenue	9924(50)	10388(44)	11695(45)	13126(44)	14419(39)
Taxes on Agricultural Income	2	2	1	(-) 3	4
Taxes on Sales, Trade, etc.	5716(58)	6109(59)	7079(61)	8060(61)	8955(62)
State Excise	672(7)	743(7)	817(7)	935(7)	1083(7)
Taxes on Vehicles	528(5)	538(5)	509(4)	532(4)	608(4)
Stamps and Registration fees	1007(10)	1178(11)	1259(11)	1417(11)	1509(11)
Land Revenue	1133(11)	917(9)	953(8)	1040(8)	984(7)
Other taxes	866(9)	901(9)	1077(9)	1145(9)	1276(9)
(ii) Non Tax Revenue	1346(7)	1019(4)	1249(5)	1473(5)	4966(13)
(iii) State's share of Union taxes and duties	6385(32)	6668(28)	8505(33)	10729(35)	11322(31)
(iv) Grants in aid from GOI	2263(11)	5650(24)	4379(17)	4839(16)	6197(17)
<b>2. Misc. Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>19918</b>	<b>23726</b>	<b>25828</b>	<b>30167</b>	<b>36904</b>
<b>4. Recoveries of Loans and Advances</b>	<b>747</b>	<b>631</b>	<b>238</b>	<b>497</b>	<b>5616</b>
<b>5. Public Debt Receipts</b>	<b>16124</b>	<b>15506</b>	<b>11032</b>	<b>15333</b>	<b>15991</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14485(90)	14922(96)	10411(94)	14639	15591
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India <sup>1</sup>	1639(10)	584(4)	621(6)	694	400
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>36789</b>	<b>39863</b>	<b>37098</b>	<b>45997</b>	<b>58511</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account receipts</b>	<b>30460</b>	<b>32184</b>	<b>35408</b>	<b>50942</b>	<b>58144</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>67249</b>	<b>72047</b>	<b>72506</b>	<b>96939</b>	<b>116655</b>
<b>Part B. Expenditure /Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>28146 (90)</b>	<b>31117(92)</b>	<b>34161 (91)</b>	<b>38314 (91)</b>	<b>51613 (92)</b>
Plan	2635(9)	4292(14)	4802(14)	6751(18)	8045(16)
Non Plan	25511(91)	26825(86)	29359(86)	31563(82)	43568(84)
General Services (including Interests Payments)	15710(56)	16348(53)	17901(53)	18867(49)	20775(40)
Social Services	8627(31)	9800(31)	11380(33)	13463(35)	16385(32)
Economic Services	3557(12)	4635(15)	4504(13)	5554(15)	14025(27)
Grants in aid and Contribution	252(1)	334(1)	376(1)	431(1)	428(1)
<b>11. Capital Expenditure</b>	<b>1834(6)</b>	<b>1653(5)</b>	<b>2018 (5)</b>	<b>2688 (6)</b>	<b>3705 (7)</b>
Plan	829(45)	1362(82)	2009(100)	2669(99)	3729(101)
Non Plan	1005(55)	291(18)	9	19(1)	(-)24(-1)
General Services	24(1)	28(2)	80(4)	67(2)	144(4)
Social Services	150(8)	316(19)	379(19)	766(29)	1194(32)
Economic Services	1660(91)	1309(79)	1559(77)	1855(69)	2368(64)
<b>12. Disbursement of Loans and Advances</b>	<b>1337</b>	<b>1189</b>	<b>1317</b>	<b>1062</b>	<b>760</b>
<b>13. Total (10+11+12)</b>	<b>31317</b>	<b>33958*</b>	<b>37496</b>	<b>42064</b>	<b>56078</b>

<sup>1</sup> Includes Ways and Means Advances from GOI

**Note : Figures in brackets represent percentage (rounded)**  
(Details in Appendix 1.2). \* Due to rounding

	2004-05	2005-06	2006-07	2007-08	2008-09
	(Rupees in Crore)				
<b>14. Repayments of Public Debt</b>	<b>3006</b>	<b>6629</b>	<b>3706</b>	<b>4580</b>	<b>4855</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	953	1734	2428	3263	3870
Net transactions under Ways and Means Advances and Overdrafts	830	-	-	-	-
Loans and Advances from Government of India	1223	4895	1278	1317	985
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>4</b>	<b>2</b>	<b>7</b>	<b>6</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>34323</b>	<b>40592</b>	<b>41204</b>	<b>46651</b>	<b>60939</b>
<b>17. Contingency Fund disbursements</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>-</b>
<b>18. Public Account disbursements</b>	<b>32179</b>	<b>27866</b>	<b>33185</b>	<b>49077</b>	<b>54915</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>66504</b>	<b>68460</b>	<b>74396</b>	<b>95735</b>	<b>115854</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (1 10)</b>	<b>- 8228</b>	<b>- 7391</b>	<b>- 8333</b>	<b>- 8147</b>	<b>-14709</b>
<b>21 Fiscal Deficit (3+4 13)</b>	<b>- 10653</b>	<b>- 9601</b>	<b>- 11430</b>	<b>-11400</b>	<b>-13558</b>
<b>22. Primary Deficit (21 23)/Surplus</b>	<b>- 886</b>	<b>+ 368</b>	<b>- 252</b>	<b>+194</b>	<b>-817</b>
<b>Part D Other data</b>					
23. Interest Payments (included in revenue exp.)	9767	9969	11179	11594	12741
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	1718(15)	1937 (17)	1588		
25. Financial Assistance to local bodies etc.	7013	9117	8715	12354	8708
26. Ways and Means Advances/Overdraft availed (days)	334	3**	7	65	166
27. Interest on WMA/Overdraft	42	0.09	-	33	13
28. Gross State Domestic Product (GSDP)	190245	208145	240775	274897	309261
29. Outstanding Debt (year end)	104334	113493	122398	134402	148110
30. Outstanding guarantees (year end)	14871	14085	13137	13684	11973
31. Maximum amount guaranteed(year end)	21488	22379	21826	23118	19974
32. Number of incomplete projects	25	25	25	25	20
33. Capital blocked in incomplete projects <sup>2</sup>	1567	1606	1653	1814	1881
<b>Part E Fiscal health Indicators</b>					
<b>I. Resource Mobilisation</b>					
34. Own Tax Revenue/GSDP	0.052	0.052	0.049	0.048	0.468
35. Own Non Tax Revenue/GSDP	0.007	0.004	0.005	0.005	0.005
36. Central Transfers/GSDP	0.034	0.032	0.035	0.039	0.036
<b>II. Expenditure Management</b>					
37. Total Expenditure/GSDP	16.46	16.32	15.57	15.30	18.13
38. Total Revenue Expenditure/Receipts	63.60	69.86	68.88	71.72	65.81
39. Revenue expenditure/Total Expenditure	89.87	91.63	91.11	91.09	92.04
40. Expenditure on Social Service/Total Expenditure	27.58	28.86	30.35	32.00	29.22
41. Expenditure on Economic Services / Total Expenditure	11.36	13.65	12.01	13.20	25.00
42. Capital Expenditure/Total Expenditure	6.12	5.04	5.58	6.56	6.70
43. Capital Expenditure on Social and Economic Services/Total Expenditure	5.78	4.79	5.17	6.23	6.35
<b>III Management of Fiscal Imbalances</b>					
44. Revenue Deficit (Surplus)/GSDP	(-) 4.32	(-) 3.55	(-) 3.46	(-) 2.96	(-) 4.76
45. Fiscal Deficit/GSDP	(-) 5.60	(-) 4.61	(-) 4.75	(-) 4.15	(-) 4.38
46. Primary Deficit (Surplus)/GSDP	(-) 0.47	0.18	(-) 0.10	0.07	(-) 0.26
47. Revenue Deficit/Fiscal Deficit	77.24	76.98	72.90	71.46	108.49
48. Primary Revenue Balance/GSDP					

\*\* Special Ways and Means Advances

<sup>2</sup> Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads.

	2004-05	2005-06	2006-07	2007-08	2008-09
	<b>(Rupees in Crore)</b>				
<b>IV Management of Fiscal Liabilities</b>					
49. Fiscal Liabilities/GSDP	54.84	54.53	50.84	48.89	47.87
50. Fiscal Liabilities/RR	523.82	478.37	473.90	445.53	401.19
51. Primary Deficit vis-à-vis quantum spread	(-) 885	366	(-)251	194	(-) 817
52. Debt Redemption (Principal+interest)/Total Debt Receipts					
<b>V Other Fiscal health Indicators</b>					
53. Return on Investment	0.01	0.02	0.03	0.07	-
54. Balance from Current Revenue (Rupees in crore)	(-) 7245	(-) 5490	(-) 6118	(-) 5052	(-) 11846
55. Financial assets/Liabilities	0.35	0.34	0.32	0.33	0.28

Figures in brackets represent percentages (rounded) to total of each sub-heading @ GSDP figures communicated by the Government adopted.

## PART A : Abstract of Receipts and Disbursements for the year 2008-2009.

(Refer Paragraph 1.1, Page 1)

2007-08	Receipt	2008-09	2007-08	Disbursements	2008-09			
( R u p e e s i n c r o r e )								
				Non-Plan	Plan	Total		
<b>Section A : Revenue</b>								
30167.38	I. Revenue Receipts	36904.40	38314.42	I. Revenue Expenditure	43568.03	8045.28	51613.31	51613.31
			18866.58	General Services	20700.51	74.93	20775.44	
13126.34	- Tax revenue	14419.15	13463.00	Social Services	10823.92	5560.90	16384.82	
			7055.55	- Education, Sports, Arts and Culture	6398.76	1549.50	7948.27	
1473.09	- Non-tax revenue	4966.39	1773.80	- Health and Family Welfare	1550.91	469.43	2020.34	
			2118.10	- Water Supply, Sanitation, Housing and Urban Development	1103.87	1675.91	2779.78	
10729.06	- State's share of Union taxes and duties	11321.78	53.74	- Information and Broadcasting	61.44	2.99	64.43	
971.90	- Non-Plan grants	1419.48	359.49	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	158.83	344.00	502.83	
2420.90	- Grants for State Plan Scheme	3015.94	72.37	- Labour and Labour Welfare	64.76	27.27	92.03	
1446.09	- Grants for Central and Centrally sponsored Plan	1761.66	1929.14	- Social Welfare and Nutrition	1428.15	1431.32	2859.48	
			100.81	- Others	57.20	60.46	117.66	
			5553.81	Economic Services	11637.21	2388.20	14025.41	
			1143.38	-Agriculture and Allied Activities	834.52	457.99	1292.51	
			1766.79	-Rural Development	794.70	841.39	1636.09	
			489.36	-Special Areas Programmes	226.46	253.55	480.01	
			586.85	-Irrigation and Flood Control	612.61	24.81	637.42	
			57.90	-Energy	8339.98	97.56	8437.54	
			558.73	-Industry and Minerals	90.43	466.12	556.55	
			840.67	-Transport	655.17	178.56	833.73	
			19.84	-Science, Technology and Environment	0.32	37.66	37.98	
			90.29	-General Economic Services	83.02	30.54	113.56	
			431.03	-Grants-in-aid and Contributions	406.38	21.26	427.64	
8147.04	II-Revenue Deficit carried over to Section B	14708.92						
38314.42		51613.32	38314.42	Total	43568.02	8045.28	51613.31	51613.31

2007-08	Receipt		2008-09	2007-08	Disbursements			2008-09
( R u p e e s i n c r o r e )								
					Non-Plan	Plan	Total	
	Section B							
2877.03	III Opening Cash Balance including Permanent Advances and Cash Balance Investment		4094.78	-	III Opening Overdraft from RBI			-
Nil	IV Miscellaneous Capital receipts		NIL	2687.73	IV Capital Outlay	(-) 23.68	3728.98	3705.30
				67.14	General Services	6.23	137.45	143.68
				766.31	Social Services	(-) 20.22	1213.80	1193.58
				31.25	-Education Sports, Arts And Culture	-	58.82	58.82
				112.99	-Health and Family Welfare	-	153.61	153.61
				587.21	-Water Supply, Sanitation, Housing and Urban Development	(-) 20.25	896.13	875.88
				0.55	- Information and Broadcasting	-	0.64	0.64
				7.93	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	30.28	30.28
				21.41	- Social Welfare and Nutrition	-	58.89	58.89
				4.97	- Other Social Services	0.03	15.43	15.46
				1854.28	Economic Services	(-) 9.68	2377.73	2368.05
				45.59	-Agriculture and Allied Activities	(-) 7.96	167.41	159.44
				0.05	-Rural Development	-	0.85	0.85
				111.60	-Special Areas Programmes	0.68	157.00	157.68
				312.12	-Irrigation and Flood Control	-	382.77	382.77
				985.82	-Energy	-	1090.37	1090.37
				54.18	-Industry and Minerals	-	100.89	100.89
				311.96	-Transport	(-)2.40	432.80	430.40
				32.96	-General Economic Services	0.01	45.64	45.65
496.64	V Recoveries of Loans and Advances		5615.83	1062.12	V Loans and Advances disbursed	64.40	695.25	759.65
				788.14	-For power projects	-	406.26	406.26
439.91	-From Power Projects	5575.38		1.81	-To Government servants	1.53	-	1.53
33.25	-From Government Servants	29.16		272.17	-To Others	62.87	288.98	351.85
23.48	-From others	11.29						
				8147.04	VI Revenue deficit brought down			14708.92
15332.62	VII Public debt receipts		15991.14	4579.80	VII Repayment of Public Debt			4854.85

2007-08	Receipt		2008-09	2007-08	Disbursements				2008-09
( R u p e e s i n c r o r e )									
						Non-Plan	Plan	Total	
14638.74	-Internal debt other than Ways and Means Advances and Overdraft	15591.49		3262.45	-Internal debt other than Ways and Means Advances and Overdraft	3869.89			
-	-Ways and Means Advances	-		-	-Ways and Means Advances				
693.88	-Loans and Advances from Central Government	399.65		1317.35	-Repayment of Loans and Advances to Central Government	984.97			
<b>7.16</b>	VII Amount transferred to Contingency Fund		<b>6.34</b>	<b>7.28</b>	VIII Expenditure from Contingency Fund				<b>0.47</b>
<b>50942.07</b>	IX Public Account receipts		<b>58144.00</b>	<b>49076.77</b>	IX Public Account disbursements				<b>54915.45</b>
1258.07	-Small Savings and Provident Funds	1430.37		939.12	-Small Savings and Provident Funds	1075.04			
1001.60	-Reserve Funds	1715.43		858.29	-Reserve Funds	730.38			
23697.35	-Suspense and Miscellaneous	26942.07		23217.01	-Suspense and Miscellaneous	26558.57			
3652.43	-Remittances	5321.68		3519.16	-Remittances	5047.91			
<b>21332.62</b>	-Deposits and Advances	22734.45		<b>20543.19</b>	-Deposits and Advances	21503.55			
				Nil	-Miscellaneous Government Account	Nil			
<b>Nil</b>	X Closing Overdraft from Reserve Bank of India		<b>Nil</b>	<b>4094.78</b>	X Cash Balance at end				<b>4907.45</b>
				0.36	-Cash in Treasuries and Local Remittances	0.34			
				(-) 257.39	-Deposit with Reserve Bank	(-) 222.20			
				40.98	Departmental Cash Balance including Permanent Advances	118.09			
				1928.59	-Investment in earmarked funds	3034.41			
				2382.24	-Cash balance Investment	1976.81			
<b>69655.52</b>	<b>Total</b>		<b>83852.09</b>	<b>69655.52</b>	<b>Total</b>				<b>83852.09</b>

\* Minus balance under reconciliation with RBI

**PART B : SUMMARISED FINANCIAL POSITION  
OF THE GOVERNMENT OF WEST BENGAL  
AS ON 31 MARCH 2009**

**1.3**  
(CONTINUED)

(Refer Paragraph 1.7.1, Page 26)

As on 31.03.2008	Liabilities	As on 31.03.2009
103355.35	Internal Debt	115076.96
31579.05	Market Loans bearing interest	43976.50
3.68	Market Loans not bearing interest	(-) 851.11
24.67	Loans from Life Insurance Corporation of India	20.51
10033.30	Loans from other Institutions	9696.54
-	Ways and means Advances	-
	Overdrafts from Reserve Bank of India	
61714.65	Special securities issued to NSS fund of GOI	62234.52
14160.64	Loans and Advances from Central Government	13575.31
82.28	Pre 1984-85 Loans	34.62
2354.43	Non Plan Loans	2029.68
11658.04	Loans for State Plan Schemes	11450.34
4.16	Loans for Central Plan Schemes	3.82
61.73	Loans for Centrally Sponsored Plan Schemes	56.85
12.69	Contingency Fund	18.57
5701.75	Small Savings, Provident Funds, Etc.	6057.08
8582.67	Deposits	9813.65
2601.52	Reserve Funds	3586.57
(-) 80.58	Remittance Balances	(-) 354.35
	Assets	
22234.29	Gross Capital Outlay on Fixed Assets	25939.59
8847.89	Investments in shares of Companies, Corporations, etc.	10163.21
13386.40	Other Capital Outlay	15776.38
18437.67	Loans and Advances	13581.49
13784.84	Loans for Power Projects	8615.72
4527.23	Other Development Loans	4867.80
125.60	Loans to Government servants and Miscellaneous loans	97.97
1928.59	Reserve Fund Investments	3034.41
29.53	Advances	29.61
(-) 2086.47	Suspense and Miscellaneous Balances	(-) 2469.97
2166.19	Cash	1873.04
0.36	Cash in Treasuries and Loan Remittances	0.34
(-) 257.39	Deposits with Reserve Bank	(-) 222.20
	Departmental Cash Balance including	
40.98	Permanent Advances	118.09
2382.24	Cash Balance Investments	1976.81
91785.40	Deficit on Government Account	106494.32
8147.04	(i) add Revenue Deficit of the current year	14708.92
	(ii) Miscellaneous Deficit	-
83638.36	Accumulated deficit at the beginning of the year	91785.40

**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.



## A EXPENDITURE INCURRED BY THE STATE ON NRHM ACTIVITIES

(Refer Paragraph 1.5.4, Page 20)

(Rupees in crore)

Year	Approved PIP	Opening balance	Amount released by Gol	State share	Total amount available for the year	Expenditure incurred during the year	Balance amount	Percentage of balance amount to total amount available
2005-06	NIL*	13.13	119.41	0.28	132.82	85.65	47.17	35.51
2006-07	208.93	47.17	241.39	0	288.56	152.98	135.58	46.99
2007-08	594.41	135.58	391.40	0	526.98	301.60	225.38	42.77
2008-09#	685.78	225.38	443.55	0	668.93	244.27	424.66	63.48
<b>Total</b>	<b>1489.12</b>	<b>13.13</b>	<b>1195.75</b>	<b>0.28</b>	<b>1209.16</b>	<b>784.50</b>	<b>424.66</b>	<b>35.12</b>

Source: Annual accounts of State Health Society

\*Figures for the year 2008-09 are provisional as the Accounts have not been finalised.

## B CRUCIAL OBSERVATIONS ARISING OUT OF PERFORMANCE APPRAISAL OF NATIONAL RURAL HEALTH MISSION

- The required household and facilities surveys for identifying unserved and underserved areas in the State were not conducted, resulting in the absence of baseline data. State and district perspective plans for the Mission period (2005-12) have also not been prepared, which can adversely affect long term planning
- The population-health centre ratio was much higher than that prescribed under NRHM and no action was taken by State Health Society for setting up new health centres during 2005-09.
- The health centres often lacked basic infrastructure (good quality building, electricity and water supply, etc.) as well as guaranteed services (inpatient services, operation theatre, labour room, pathological tests, X-ray, emergency care, etc.).
- There was a considerable shortage of medical service providers at all levels in the health centres in five audited districts.

**C STATEMENT SHOWING PHYSICAL PROGRESS / ACHIEVEMENT UNDER NRHM UP TO MARCH 2009 IN TERMS OF VARIOUS PERFORMANCE INDICATORS / COMPONENTS OF THE SCHEME:**

	<b>Components/ Performance indicators of NRHM</b>	<b>Target</b>	<b>Achievement</b>
1	<b>Formation of Village Health and Sanitation Committees (VHSC)</b>	VHSCs were to be formed in each village for various activities like conducting a village level household survey, maintaining the village health Register, preparing village health action plans, generating public awareness and motivating villagers to avail of the medical facilities available at village level, etc.	Not at all formed in five test-checked districts, thereby adversely impacting the community participation
2	<b>Creation of Revolving Fund</b>	Revolving fund was to be created at the village level by each VHSC for providing referral and transport facilities for emergency deliveries, as well as immediate financial needs for hospitalisation	The revolving fund was not set up in any of the 323 test-checked villages in the 12 audited Blocks
3	<b>Formation of Rogi Kalyan Samiti (RKS)</b>	RKSs were to be constituted for health care centres up to PHC level. The RKSs were designed as the most important and pro-active intervention to ensure delivery of reliable and accountable health services through community ownership of the health centres	Though RKSs were formed in all test-checked hospitals/ health centres, various deviations were noticed in their formation/functioning from the scheme guidelines: <ul style="list-style-type: none"> <li>• During each of the years 2006-09, 28 to 72 per cent of available funds could not be utilised by RKSs;</li> <li>• Monitoring committees were also not formed</li> <li>• There were substantial shortfall in holding monthly meetings</li> <li>• Grievance redressal mechanism was not institutionalised;</li> <li>• citizen charters were not displayed at the health centres</li> </ul>
4	<b>Organising Health Camps</b>	The Department decided to arrange weekly health camps at each Gram Panchayat (GP) Headquarter Sub-Centre, except those which were operating from PHC or any other health facility where regular out patient services were provided	against the target of conducting 65191 health camps at 469 SCs in the five test-checked districts during August 2006 to March 2009 only 32227 health camps were organised
5	<b>Setting up of Health Centres</b>	According to the normative targets of NRHM, for the 577.49 lakh rural population in West Bengal, there were additional requirement of 3388 Sub Centres, 1277 PHCs and 273 CHCs during the Mission period (2005-12) over and above those existed before the commencement of the Mission.	No action was taken by the Department for setting up of new CHCs, PHCs, and SCs in tandem with the normative requirements.
6	<b>Construction of Sub Centres</b>	The State Health Society released Rs 223.67 crore to 18 DHSs for construction of buildings and ANMs' quarters for 3095 SCs during 2005-09.	Test check showed that in five districts against the target of construction of 676 SC buildings with ANM's quarters, <ul style="list-style-type: none"> <li>• construction of only 378 SC buildings and 113 ANM's quarters was completed;</li> <li>• construction of 133 SC buildings and 284 ANM's quarters had not started as of March 2009.</li> <li>• Unutilised funds of Rs 14.08 crore remained parked with three DHSs.</li> </ul>

	Components/ Performance indicators of NRHM	Target	Achievement
7	<b>Engagement of ASHA (Accredited Social Health Activist)</b>	A trained female community health worker, called ASHA, was to be engaged in each village as an interface between the community and the public health system. For a rural population of 5.77 crore, 0.58 lakh ASHAs were required in the State. During 2006-09, there was a target of selection and training of 25034 ASHAs	As of March 2009, only 14310 were selected, of which only 5409 were imparted induction training.
8	<b>Reproductive and Child Health (RCH)</b>	One of the objectives of the <b>safe motherhood programme</b> is to register all pregnant women before they attain 12 weeks of pregnancy and provide them with services, such as a minimum of three antenatal check-ups, 100 Iron Folic Acid (IFA) tablets, two doses of tetanus toxoid (TT) and advice on the correct diet and vitamin supplements.	Out of 6851528 pregnant women registered during 2005-09, 63 per cent received three antenatal checkups, 75 per cent were provided with 100 days of IFA tablets and 90 per cent were fully immunised from TT.
		<b>Postnatal services</b> include immunisation, monitoring weight of the child, physical examination of the mother, advice on breast feeding and family planning, etc.	In five audited districts only 53 to 65 per cent of women were covered under the postpartum care during 2005 09, which may be attributable to the lack of motivation amongst women owing to non-deployment of ASHAs in villages.
		RCH II aims to reduce <b>maternal and infant mortality rates</b> to 100 per one lakh and 30 per thousand respectively by 2010	The maternal and neonatal deaths reported in the State were on an average 274 per lakh and 38 per thousand respectively during 2005 09
9	<b>Family Planning</b>	<b>Terminal method</b> The terminal method of family planning includes vasectomy for males and tubectomy for females.	Shortfall in sterilisation during each of the years 2005-09 varied from 15 to 59 per cent.
		<b>Spacing methods</b> The oral pills, condoms and inter uterine device (IUD) insertion are three prevailing spacing methods of family planning.	Although 87 per cent of target was achieved, condom users accounted for around 50 per cent, while 44 and six per cent used oral pills and IUDs respectively. The shortfall in IUD insertions was due to lack of trained doctors and nurses.
10	<b>Immunisation and child health</b>	<b>Routine Immunisation</b> The immunisation of children against six preventable diseases viz. tuberculosis, diphtheria, pertussis, tetanus, polio and measles has been the cornerstone of routine immunisation under the Universal Immunisation Programme	<ul style="list-style-type: none"> <li>The overall shortfall in achievements of full immunisation of children, belonging to zero to one year age group, covering BCG, Measles, DPT and OPV ranged from 17 to 29 per cent during 2005-09.</li> <li>The shortfall in secondary immunisation ranged from 21 to 57 per cent for DT, 30 to 45 per cent for TT (10).</li> </ul>
		RCH II programme emphasised administering <b>Vitamin A solution</b> to all children between nine months and five years of age for prevention of blindness due to Vitamin A deficiency. During 2005-09, 1.42 crore children were to be covered.	There was 22 per cent shortfall in achievement, which was attributable to short supply of Vitamin A solution to the sub-centres.

SUMMARISED FINANCIAL STATEMENT OF  
DEPARTMENTALLY MANAGED COMMERCIAL /  
QUASI-COMMERCIAL UNDERTAKINGS

(Refer Paragraph 1.6.4, Page 23)

(Rupees in lakh)

	Name of the undertaking	Period of Accounts	Mean Government capital	Block asset at depreciated cost	Depreciation provided during the year	Turnover	Net profit / loss	Interest on capital	Total return (8+9)	Percentage return on Capital
1	Greater Calcutta Milk Supply Scheme	2007-08	58773.57	555.55	62.75	3012.83	(-) 5898.07	568.09	(-) 5329.98	-
2	Burdwan Milk Supply Scheme	2007-08	1990.60	48.26	3.03	0.19	(-) 163.93	8.26	(-) 155.67	-
3	Durgapur Milk Supply Scheme	2007-08	2627.85	27.23	3.21	140.49	(-) 801.48	330.93	(-) 470.55	-
4	Krishnanagar Milk Supply Scheme	2007-08	2175.42	48.74	2.98	-	(-) 153.14	-	(-) 153.14	-
5	Directorate of Brick Production (Mechanised)	2002-03	3284.14	80.51	10.74	107.89	(-) 826.04	403.14	(-) 422.90	-
6	Directorate of Brick Production (Manual)	1995-96	802.25	27.95	1.67	455.05	(-) 116.77	95.08	(-) 21.69	-
7	Directorate of Cinchona and Other Medicinal Plants	2006-07	21645.95	1257.93	129.95	6.19	(-) 3194.56	364.00	(-) 2830.56	-
8	Public Distribution System of Foodgrains	2004-05	14542.25	1003.52	52.73	138656.59	(+) 108.67	6160.85	(+) 6269.52	43.11
9	Central Engineering Organisation Dasnagar, Howrah	2000-01	323.70	1.23	0.11	51.78	(-) 68.96	73.78	(-) 4.82	-
10	Oriental Gas Company's Undertaking	1989-90	1540.12	159.86	0.70	32.08	(-) 339.03	31.09	(-) 307.94	-
11	Training-cum-production centre for Wood Industries, Siliguri									Non-working since November 2006
12	Integrated Wood Industries Scheme, Durgapur.									Non-working since November 2006
13	Integrated Wood Industries Scheme, Kalyani									Non-working since November 2006
14	Undertaking of Darjeeling Ropeway Company Limited									Non-working since April 2006
15	Scheme for production of shark liver oil, fish meal, etc.									Non-working since 1992-93

# APPENDIX 2.1

STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE  
SAVING WAS MORE THAN RS 10 CRORE EACH OR MORE  
THAN 20 PER CENT OF THE TOTAL PROVISION

(Reference: Paragraph 2.3.1; Page 36)

(Rupees in Crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		<b>Revenue (Voted)</b>			
1	5	Agriculture	515.29	68.19	13
2	6	Animal Resources Development	367.56	52.27	14
3	7	Backward Classes Welfare	543.52	37.88	7
4	8	Co-operation	141.52	12.72	9
5	11	Micro and Small Scale Enterprises and Textiles	180.92	16.45	9
6	12	Development and Planning	247.49	91.71	37
7	13	Education (Higher)	1030.61	77.04	7
8	14	Education (Mass)	130.21	19.64	15
9	15	Education (School)	6977.08	412.39	6
10	16	Environment	17.45	4.58	26
11	22	Food Processing Industries and Horticulture	58.83	19.01	32
12	24	Health and Family Welfare	2006.06	88.61	4
13	26	Hill Affairs	225.42	19.62	9
14	29	Industrial Reconstruction	1.50	0.53	35
15	31	Information Technology	46.03	13.96	30
16	34	Judicial	204.69	34.10	17
17	35	Labour	261.22	50.29	19
18	36	Land and Land Reforms	503.82	28.09	6
19	38	Minority Affairs and Madrasah Education	411.31	154.79	38
20	39	Municipal Affairs	1817.18	69.75	4
21	40	Panchayat and Rural Development	2375.23	256.58	11
22	41	Parliamentary Affairs	4.52	1.74	38
23	42	Personnel and Administrative Reforms	20.41	4.55	22
24	44	Public Enterprises	99.86	43.06	43
25	45	Public Health Engineering	317.71	63.17	20
26	47	Disaster management	792.17	139.27	18
27	53	Transport	482.88	97.50	20
28	54	Urban Development	1294.76	140.14	11
29	55	Water Resources Investigation and Development	329.33	42.41	13
30	56	Women and Child Development and Social Welfare	1047.15	61.89	6
31	60	Civil Defence	167.84	13.58	8
		<b>Capital (Voted)</b>			
1	5	Agriculture	8.50	4.93	58
2	6	Animal Resources Development	11.92	9.60	81
3	8	Co-operation	22.64	6.90	30
4	9	Commerce and Industries	285.35	237.72	83
5	11	Micro and Small Scale Enterprises and Textiles	58.49	11.56	20
6	12	Development and Planning	10.00	8.39	84
7	14	Education (Mass)	4.47	1.37	31
8	15	Education (School)	13.60	7.68	56
9	20	Fisheries	31.65	6.76	21
10	21	Food and Supplies	14.90	11.39	76
11	22	Food Processing Industries and Horticulture	8.25	3.38	41

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
12	24	Health and Family Welfare	197.41	59.54	30
13	25	Public Works	670.85	53.84	8
14	27	Home	106.21	18.23	17
15	28	Housing	22.95	12.48	54
16	29	Industrial Reconstruction	11.61	3.38	29
17	30	Information and Cultural Affairs	6.31	2.14	34
18	31	Information Technology	0.26	0.10	38
19	32	Irrigation and Waterways	430.87	186.50	43
20	33	Jails	15.35	4.59	30
21	34	Judicial	27.25	12.43	46
22	36	Land and Land Reforms	32.30	13.90	43
23	39	Municipal Affairs	189.68	41.66	22
24	41	Parliamentary Affairs	4.50	3.74	83
25	43	Power and Non-Conventional Energy Sources	1565.20	68.06	4
26	44	Public Enterprises	41.69	9.85	24
27	45	Public Health Engineering	959.93	134.27	14
28	47	Disaster Management	1.45	0.66	45
29	52	Tourism	9.11	5.61	62
30	55	Water Resources Investigation and Development	154.52	17.60	11
31	58	Paschimanchal Unnayan Affairs	5.00	4.47	89
		<b>Revenue (Charged)</b>			
1	8	Co-operation	5.11	1.69	33
2	11	Micro and Small Scale Enterprises and Textiles	0.84	0.52	62
3	18	Finance	12945.38	289.14	2
4	19	Fire and Emergency Services	0.73	0.53	73
5	20	Fisheries	10.00	4.13	41
6	22	Food Processing Industries and Horticulture	0.20	0.20	100
7	25	Public Works	5.93	3.88	65
8	34	Judicial	56.66	14.02	25
9	40	Panchayat and Rural Development	3.40	2.17	64
10	43	Power and Non-Conventional Energy Sources	20.91	6.24	30
11	45	Public Health Engineering	0.74	0.29	39
12	46	Refugee Relief and Rehabilitation	11.51	4.81	42
		<b>Capital (Charged)</b>			
1	11	Micro and Small Scale Enterprises and Textiles	2.60	0.87	33
2	20	Fisheries	20.50	11.13	54
3	22	Food Processing Industries and Horticulture	0.40	0.40	100
4	29	Industrial Reconstruction	0.60	0.60	100
5	45	Public Health Engineering	1.58	0.59	37

STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS WHERE EXPENDITURE WAS MORE THAN RS 10 CRORE EACH AND EXCEEDED BUDGET PROVISION EITHER BY MORE THAN RS 10 CRORE OR BY MORE THAN 20 PER CENT OF TOTAL PROVISION

(Ref. : Para 2.3.3; Page 39)

(Rupees in Crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Amount of excess	Percentage of excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<b>Revenue (Voted)</b>				
1	9	Commerce and Industries	315.87	352.85	36.98	12
2	18	Finance	4716.22	4819.03	102.81	2
3	20	Fisheries	86.47	93.40	6.93	8
4	21	Food and Supplies	865.10	932.43	67.33	8
5	25	Public Works	1167.77	1303.91	136.14	12
6	27	Home	1734.71	1768.35	33.64	2
		<b>Capital (Voted)</b>				
1	4	Agricultural Marketing	4.85	13.35	8.50	175
2	53	Transport	206.28	242.31	36.03	17
3	59	Self-Help Group & Self Employment	2.09	102.09	100.00	4785
		<b>Capital (Charged)</b>				
1	18	Finance	13841.34	14003.93	162.59	1
	<b>Total</b>	<b>Nine grants/ One appropriation</b>	<b>22940.70</b>	<b>23631.65</b>	<b>690.95</b>	

# APPENDIX 2.3

## EXCESS OVER PROVISION OF PREVIOUS YEARS REQUIRING REGULARIZATION

(Reference: Paragraph 2.3.6; Page 42)

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2003-04	18	5, 7, 9, 16, 18, 27, 28, 29, 31, 36, 37, 43, 45, 47, 51, 54, 55, 56	10734.02	Pending to be discussed by the PAC due to non-receipt of departmental replies.
2004-05	13	1, 6, 8, 18, 20, 21, 24, 25, 29, 36, 48, 53, 56	4767.14	
2005-06	16	6, 7, 9, 11, 12, 18, 20, 30, 38, 43, 44, 45, 50, 52, 53, 54	260.64	
2006-07	19	5, 6, 8, 9, 11, 13, 20, 23, 26, 27, 28, 30, 31, 42, 43, 45, 47, 53, 54	293.31	
2007-08	20	3, 4, 5, 6, 9, 18, 20, 21, 23, 26, 32, 34, 42, 43, 44, 46, 50, 53, 55, 56	12145.54	
		Total upto 2007-08	28200.65	
2008-09	16	4, 9, 12, 18, 20, 21, 23 <sup>1</sup> , 25, 27, 35, 39, 50, 52, 53, 54, 59	705.89	-
		<b>Total including 2008-09</b>	<b>28906.54</b>	

<sup>1</sup> Excess Expenditure was only to the tune of Rs 176; not considered in table 2.7.



# APPENDIX 2.4

## CASES WHERE SUPPLEMENTARY PROVISION (RS 10 LAKH OR MORE IN EACH CASE) PROVED UNNECESSARY

(Reference: Paragraph 2.3.8; Page 43)

(In thousands of Rupees)

	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	<b>A Revenue (Charged)</b>				
2-	Governor	39154	38356	798	1601
	<b>Total for Charged</b>	<b>39154</b>	<b>38356</b>	<b>798</b>	<b>1601</b>
	<b>A- Revenue (Voted)</b>				
1-	State Legislature	288485	226763	61722	12387
3-	Council of Ministers	51502	43167	8335	1000
8-	Co-operation	1401966	1288032	113934	13277
12-	Development and Planning	2339620	1557795	781825	135259
13-	Education (Higher)	9769060	9535646	233414	537035
15-	Education (School)	65657360	65646899	10461	4113414
16-	Environment	172517	128624	43893	1934
34-	Judicial	1848095	1705838	142257	198767
36-	Land and Land Reforms	502323256	4757321	497565935	14995
38-	Minority Affairs and Madrasah Education	3264254	2565154	699100	848806
39-	Municipal Affairs	17999095	17474338	524757	172701
40-	Panchayat and Rural Development	23371185	21186536	2184649	381127
42-	Personnel and Administrative Reforms	164584	158546	6038	39487
50-	Sunderban Affairs	421382	364619	56763	20752
51-	Technical Education and Training	1817863	1772417	45446	24724
	<b>Total for Voted</b>	<b>630890224</b>	<b>128411695</b>	<b>502478529</b>	<b>6515665</b>
	<b>Total for Revenue</b>	<b>630929378</b>	<b>128450051</b>	<b>502479327</b>	<b>6517266</b>
	<b>B Capital (Voted)</b>				
5-	Agriculture	75000	35658	39342	10000
6-	Animal Resources Development	89800	23268	66532	29431
9-	Commerce and Industries	991664	476228	515436	1861800
22-	Food Processing Industries and Horticulture	62500	48701	13799	20000
30-	Information and Cultural Affairs	61090	41702	19388	2016
33-	Jails	143478	107572	35906	10000
47-	Disaster Management	9900	7909	1991	4600
52-	Tourism	77584	35000	42584	13474
	<b>Total-Capital</b>	<b>1511016</b>	<b>776038</b>	<b>734978</b>	<b>1951321</b>
	<b>Grand Total</b>	<b>632440394</b>	<b>129226089</b>	<b>503214305</b>	<b>8468587</b>

# APPENDIX 2.5

## STATEMENT OF VARIOUS GRANTS/APPROPRIATION WHERE SUPPLEMENTARY PROVISION PROVED INSUFFICIENT BY MORE THAN Rs 1 CRORE EACH

(Reference: Paragraph 2.3.8; Page 43)

(Rupees in crore)

Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	9	Commerce and Industries-Revenue (Voted)	295.49	20.38	315.87	352.85	36.98
2	18	Finance-Revenue (Voted) Capital (Charged)	4708.08 5805.95	8.14 8035.39	4716.22 13841.34	4819.03 14003.93	102.81 162.59
3	21	Food and Supplies-Revenue (Voted)	367.57	497.53	865.10	932.42	67.32
4	25	Public Works-Revenue (Voted)	1165.57	2.20	1167.77	1303.91	136.14
5	27	Home-Revenue (Voted)	1712.03	22.68	1734.71	1768.35	33.64
6	50	Sunderban Affairs-Capital (Voted)	72.00	3.00	75.00	84.41	9.41
7	53	Transport-Capital (Voted)	135.30	70.98	206.28	242.31	36.03
8	54	Urban Development-Capital (Voted)	20.72	27.52	48.24	52.38	4.14
9	59	Self-Help Group and Self Employment-Capital (Voted)	-	2.09	2.09	102.09	100.00
				<b>8689.91</b>			<b>689.06</b>

EXCESS/UNNECESSARY/INSUFFICIENT RE-APPROPRIATION  
OF FUNDS

(Reference: Paragraph 2.3.9; Page 44)

(Rupees in lakh)

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	State Legislature	2011-Parliament/State/Union Territory Legislatures -02-State/ Union Territory Legislatures -101-Legislative Assembly-Non-Plan-Establishment of the Members of Legislative Assembly	(-) 690.00	(-) 141.00
2	9	Commerce and Industries	4860-Capital Outlay on Consumer Industries-03-Leather-800-Other Expenditure-SP 001-Setting up of Leather Complex	(-) 12.00	(-) 26.00
3	12	Development and Planning	2505-Rural Employment-60-Other Programmes		
			789-Special Component Plan for SC-SP 001-District Plan Scheme	(-) 1073.00	(-) 172.00
			800-Other Expenditure-Non-Plan-001-District Plan Scheme	(-) 28.00	(-) 118.00
			796-Tribal Areas Sub-Plan-SP 001-District Plan Scheme (DP)	(-) 342.00	(-) 52.00
			2575-Other Special Areas Programmes-00-Others-789-Special Component Plan for SC-SP 002-Bidhayak Elaka Unnayan Prakalpa	(-) 1170.00	(-) 75.00
4	17	Excise	2039-State Excise-00-001-Direction and Administration-Non-Plan-002-District Charges	(+) 478.00	(-) 892.00
5	24	Health and Family Welfare	2210-Medical and Public Health-		
			01-Urban Health Services-Allopathy- 110-Hospital and Dispensaries-Non-Plan-011-Other General Hospitals (HF)	(-) 16.00	(-) 728.24
			05-Medical Education, Training and Research-105-Allopathy-Non-Plan-020-Training of Medical Auxiliary and Para-Medical Personnel	(+) 16.00	(-) 117.48
6	28	Housing	2216-Housing-80-General-001-Direction and Administration-Non-Plan-Housing Directorate	(-) 138.25	(-) 30.34
			2852-Industries-08-Consumer Industries-600-Others-Non-Plan-Other Brick Factory Manual Process Operations and Maintenance	(+) 168.14	(-) 29.51
			4216-Capital Outlay on Housing-02-Urban Housing-105-Rental Housing Scheme-SP 002-Rental Housing Schemes for Working Women-one room Apartment	(-) 73.96	(-) 25.40
7	29	Industrial Reconstruction	6860-Loans for Consumer Industries-60-Others-190-Loans to Public Sector and Other Undertakings-Non-Plan-006-Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues (IR)	(-) 322.97	(-) 27.03
8	30	Information and Cultural Affairs	6875-Loans for Other Industries-60-Other Industries-800-Other Loans- Non-Plan-001-Loans to Basumati Corporation	(-) 45.00	(-) 55.61
9	34	Judicial	2014-Administration of Justice-		
			CN 001-Establishment of Fast Track Court	(-) 467.94	(-) 633.72
			Non-Plan-004-City Civil and Session Courts	(+) 27.13	(-) 111.11
			Non-Plan-001-City Civil and Session Courts	(-) 530.61	(-)306.60
			005-Judicial Magistrates' Courts	(-) 38.40	(-) 297.37
			010-Family Courts-Calcutta	(-) 25.86	(-) 75.11
			4059-Capital Outlay on Public Works-051-Construction-General Pool Accommodation-CS 001-Administration of Justice-Construction of Court Buildings at Different Places in West Bengal	(+) 30.79	(-) 599.67

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
10	40	Panchayat and Rural Development	2505-Rural Employment-01-National Programmes-SP 001-State Share of Indira Awas Yojana	(-) 1376.54	(-) 1542.20
			2501-Special Programmes for Rural Development-01-Integrated Rural Development Programme		
			SP 004-Backward Region Grant Fund (PN)	(-) 3680.00	(-) 375.00
			SP 003- Backward Region Grant Fund (PN)	(-) 1472.00	(-) 150.00
			SP 007- Backward Region Grant Fund	(-) 2208.00	(-) 225.00
			2515-Other Rural Development Programme		
			102-Community Development-Non-Plan-001-Block Headquarters	(-) 14.54	(-) 573.35
			789-Special Component Plan for SC-SP 002-Grants for Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB)(PN)	(-) 105.10	(-) 6360.57
			2235-Social Security and Welfare-789-Special Component Plan for SC-SP 004-National Old Age Pension Scheme (State Share)(NSAP)(PN)	(+) 297.28	(-) 551.72
			796-Tribal Area Sub-Plan-SP 003-National Old Age Pension Scheme (State Share)(NOAPS)(NSAP)(PN)	(+) 118.91	(-) 676.85
			102-Pension under Social Security and Welfare-SP 001-National Old Age Pension Scheme (State Share)	(+) 1070.19	(-) 758.66
			2505-Rural Employment-702-Jawahar Gram Sammridhi Yojana-SP 001-State Share of Indira Awas Yojana	(+) 2676.54	(-) 266.45
11	43	Power and Non-Conventional Energy Sources	6801-Loans for Power Projects-202-Thermal Power Generation-SP 050-Loans to WBSEDCL on account of OECF Purulia Plant (EAP)	(-) 9788.59	(-) 291.75
12	53	Transport	3075-Other Transport Services-800-Other Expenditure-SP 001-Study on Metro Alignment and Feasibility Studies/Reports for East-West Metro Corridor	(-) 907.52	(-) 249.72
13	54	Urban Development	2216-Housing-111-Salt Lake Scheme-Non-Plan-001-Salt Lake Reclamation Scheme	(-) 11.75	(-) 85.94
					<b>16620.40</b>
1	1	State Legislature	2011-Parliament/State/Union Territory Legislatures-02-State/Union Territory Legislatures-103-Legislative Secretariat-Non-Plan-001-Assembly Secretariat	(-) 0.13	(+) 106.00
2	9	Commerce and Industries	5054-Capital Outlay on Roads and Bridges-03-State Highways-800-Other Expenditure-SP 002-Roads Scheme outside the Falta Export Processing Zone area (C&I Deptt)	(-) 12.00	(+) 38.00
3	12	Development and Planning	2575-Other Special Areas Programmes-00-Others-800-Other Expenditure-SP 017-Bidhayak Elaka Unnayan Prakalpa	(-) 5207.00	(+) 25.00
4	17	Excise	2039-State Excise-00-001-Direction and Administration-Non-Plan-001-Superintendences	(-) 478.00	(+) 196.00
5	18	Finance	2051-Public Service Commission-00-102-State Public Service Commission-Non-Plan-001-Establishment of State Public Service Commission	(-) 4.00	(+) 396.00
6	20	Fisheries	2515-Other Rural Development Programmes-00-800-Other Expenditure-Non-Plan-012-Development of Tank Fisheries in the Selected CD Blocks in State (FI)	(+) 5.34	(+) 142.00
7	23	Forest	2406-Forestry and Wild Life-01-Forestry-102-Social and Farm Forestry-Non-Plan-007-Social Forestry Project	(+) 15.99	(+) 82.39
			02-Environmental Forestry and Wild Life-800-Other Expenditure-Non-Plan-002-Rewards for control of Wild Animals	(+) 74.93	(+) 38.83
8	28	Housing	2216 Housing-Non-Plan-002-Government Housing Scheme (HO)	(-) 124.73	(+) 16.53

Sl. No	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
9	34	Judicial	2014-Administration of Justice		
			102-High Court-Non-Plan		
			002-Original Side	(-) 526.53	(+) 284.40
			003-Appellate Side	(-) 1465.93	(+) 455.94
			4059-Capital Outlay on Public Works-01-Office Buildings-SP 001-Administration of Justice-High Court	(-) 200.00	(+) 83.31
			SP 035-Construction of Court Buildings in Different Places in West Bengal	(+) 95.62	(+) 472.87
10	40	Panchayat and Rural Development	2515-Other Rural Development Programme		
			789-Special Component Plan for SC-SP 001-Schemes under RIDF in SC Areas (PN)	(-) 385.14	(+) 106.83
			796-Tribal Areas Sub-Plan-SP 002-Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB)(PN)	(-) 959.74	(+) 320.47
			2235-Social Security and Welfare-102-Pensions under Social Security Schemes		
			SP 002-Provision against ACA for national Old Age Pension Scheme (Central Share)	(+) 1070.19	(+) 655.61
11	44	Public Enterprises	6858-Loans for Engineering Industries-190-Loans to Public Sector and Other Undertakings-Non-Plan-004-Loans to Westinghouse Saxby Farmer Ltd (PU)	(+) 85.00	(+) 39.51
12	60	Civil Defence	2070-Other Administrative Services-800-Other Expenditure-Non-Plan-036-National Cadet Corps (NCC)(CV)	(-) 352.20	(+) 119.40
					<b>3579.09</b>

## STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS IN WHICH SAVINGS OCCURRED BUT NO PART OF WHICH HAD BEEN SURRENDERED

(Reference: Paragraph 2.3.12; Page 44)

(Rupees in crore)

Sr. No.	Grant No.	Number and Name of grant/appropriation		Saving
<b>I - Grant</b>				
1	4	Agricultural Marketing	(Revenue-Voted)	1.17
2	5	Agriculture	(Revenue-Voted)	68.19
3	6	Animal Resources Development	(Revenue-Voted)	52.27
			(Capital-Voted)	9.60
4	7	Backward Classes Welfare	(Revenue-Voted)	37.88
			(Capital-Voted)	5.14
5	8	Co-operation	(Capital-Voted)	6.90
6	9	Commerce and Industries	(Capital-Voted)	237.72
7	10	Consumer Affairs	(Revenue-Voted)	5.26
8	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Voted)	16.45
			(Capital-Voted)	11.56
9	13	Education (Higher)	(Capital-Voted)	1.59
10	14	Education (Mass)	(Revenue-Voted)	19.64
			(Capital-Voted)	1.37
11	15	Education (School)	(Revenue-Voted)	412.39
			(Capital-Voted)	7.68
12	16	Environment	(Revenue-Voted)	4.58
13	17	Excise	(Revenue-Voted)	8.53
			(Capital-Voted)	1.69
14	18	Finance	(Capital-Voted)	1.77
15	19	Fire and Emergency Services	(Revenue-Voted)	1.99
			(Capital-Voted)	6.44
16	20	Fisheries	(Capital-Voted)	6.76
17	21	Food and Supplies	(Capital-Voted)	11.39
18	22	Food Processing Industries and Horticulture	(Revenue-Voted)	19.00
			(Capital-Voted)	3.38
19	23	Forest	(Revenue-Voted)	9.50
			(Capital-Voted)	1.20
20	24	Health and Family Welfare	(Revenue-Voted)	88.61
			(Capital-Voted)	59.54
21	25	Public Works	(Capital-Voted)	53.84
22	26	Hill Affairs	(Revenue-Voted)	19.62
23	27	Home	(Capital-Voted)	18.23
24	29	Industrial Reconstruction	(Revenue-Voted)	0.53
			(Capital-Voted)	3.38
25	30	Information and Cultural Affairs	(Revenue-Voted)	4.44
			(Capital-Voted)	2.14
26	31	Information Technology	(Revenue-Voted)	13.96
27	32	Irrigation and Waterways	(Revenue-Voted)	0.69
			(Capital-Voted)	186.50
28	33	Jails	(Revenue-Voted)	2.51
			(Capital-Voted)	4.59
29	35	Labour	(Revenue-Voted)	50.29

Sr. No.	Grant No.	Number and Name of grant/appropriation	Saving	
30	36	Land and Land Reforms	(Revenue-Voted)	28.09
			(Capital-Voted)	13.90
31	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	154.79
			(Capital-Voted)	6.36
32	39	Municipal Affairs	(Revenue-Voted)	69.75
			(Capital-Voted)	41.67
33	41	Parliamentary Affairs	(Revenue-Voted)	1.74
			(Capital-Voted)	3.74
34	42	Personnel and Administrative Reforms	(Revenue-Voted)	4.55
			(Capital-Voted)	3.11
35	44	Public Enterprises	(Revenue-Voted)	43.06
			(Capital-Voted)	9.85
36	45	Public Health Engineering	(Revenue-Voted)	63.17
			(Capital-Voted)	134.27
37	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	3.45
38	47	Disaster Management	(Revenue-Voted)	139.27
			(Capital-Voted)	0.66
39	49	Sports and Youth Services	(Revenue-Voted)	9.54
40	50	Sunderban Affairs	(Revenue-Voted)	7.75
41	51	Technical Education and Training	(Revenue-Voted)	7.02
			(Capital-Voted)	1.44
42	52	Tourism	(Capital-Voted)	5.61
43	53	Transport	(Revenue-Voted)	97.50
44	54	Urban Development	(Revenue-Voted)	140.14
45	55	Water Resources Investigation and Development	(Revenue-Voted)	42.41
			(Capital-Voted)	17.60
46	56	Women and Child Development and Social Welfare	(Revenue-Voted)	61.89
47	57	Bio-Technology	(Revenue-Voted)	1.31
48	58	Paschimanchal Unnayan Affairs	(Capital-Voted)	4.47
49	59	Self Help Group and Self Employment	(Capital-Voted)	6.86
50	60	Civil Defence	(Capital-Voted)	2.78
				<b>2607.66</b>
<b>II - Appropriation</b>				
1	8	Co-operation	(Capital Charged)	1.04
2	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Charged)	0.52
			(Capital-Charged)	0.87
3	19	Fire and Emergency Services	(Revenue-Charged)	0.53
4	20	Fisheries	(Revenue-Charged)	4.13
5	25	Public Works	(Revenue-Charged)	3.88
6	27	Home	(Revenue-Charged)	1.07
7	29	Industrial Reconstruction	(Revenue-Charged)	0.60
8	36	Land and Land Reforms	(Revenue-Charged)	1.74
9	45	Public Health Engineering	(Revenue-Charged)	0.29
			(Capital-Charged)	0.59
10	46	Refugee Relief and Rehabilitation	(Revenue-Charged)	4.81
11	47	Disaster Management	(Revenue-Charged)	8.41
			(Capital-Charged)	0.66
				<b>29.14</b>

# APPENDIX 2.8

## DETAILS OF SAVING OF RS 1 CRORE AND ABOVE NOT SURRENDERED

(Reference: Paragraph 2.3.12; Page 44)

(Rupees in crore)

Sr. No.	Number and Name of Grants/Appropriation		Saving	Surrender	Saving which remained to be surrendered
1	8-Co-operation	(Revenue-Voted)	12.72	0.72	12.00
		(Capital-Voted)	1.69	0.0030	1.69
2	12-Development and Planning	(Revenue-Voted)	91.71	88.15	3.56
		(Capital-Voted)	8.39	3.56	4.83
3	13-Education (Higher)	(Revenue-Voted)	77.04	1.57	75.47
4	28-Housing	(Capital-Voted)	12.48	6.41	6.07
5	34-Judicial	(Revenue-Voted)	34.10	14.07	20.03
6	40-Panchayat and Rural Development	(Revenue-Voted)	256.58	220.72	35.86
7	43-Power and Non-Conventional Energy Sources	(Capital-Voted)	68.06	65.14	2.92
8	60-Civil Defence	(Revenue-Voted)	13.58	10.37	3.21
			<b>576.35</b>		<b>165.64</b>



# APPENDIX 2.9

## CASES OF SURRENDER OF FUNDS IN EXCESS OF Rs 10 CRORE ON 31 MARCH 2009

(Reference: Paragraph 2.3.12; Page 44)

(Rupees in crore)

Sr. No.	Grant No.	Major Head	Amount of Surrender	% age of Total Provision
1	2	3	4	5
1	12	2049, 2401, 2402, 2505, 2575, 3451, 3454	88.15	36
2	34	2014 (Revenue-Voted)	14.07	7
		2014 (Revenue-Charged)	22.14	39
		4059, 4216 (Capital-Voted)	12.13	44
3	40	2505, 2235, 2501, 2515, 2551, 2575, 3451, 3604 (Revenue-Voted)	220.72	9
4	43	2045, 2049, 2071, 2575, 2801, 2810, 3451 (Revenue-Voted)	21.76	0.2
		4801, 6003, 6004, 6801, 6860 (Capital-Voted)	65.14	4
5	60	2052, 2070, 2235 (Revenue-Voted)	10.37	6
<b>Total</b>			<b>454.48</b>	

(Reference: Paragraph 2.4.1; Page 46)

(Rupees in crore)

Sr. No.	Department	Number of AC bills	Amount
1	Home (Police)	51	27.77
2	Land and Land Reforms	1626	82.60
3	Disaster Management	109	2.64
4	Fire Services	8	7.88
5	Animal Resources Development	2	3.06
6	Legislative Assembly Secretariat	35	1.46
7	Sunderban Affairs	15	1.05
8	Health and Family Welfare	19	10.31
9	Panchayat and Rural Development	17	0.54
10	Higher Education	3	0.10
11	Refugee, Relief and Rehabilitation	2	0.93
12	Development and Planning	3	0.05
13	Backward Classes Welfare	2	0.25
14	School Education	4	0.81
15	Information and Cultural Affairs	2	0.10
	<b>Total</b>	<b>1898</b>	<b>139.55</b>

Sl. No.	Department	Grants paid upto 31-12-2008		UC received upto 30-06-2009		UC remaining outstanding (Rupees in lakh)							
		No. of items	Amount	No. of items	Amount	Due up to 2005-2006		Due in 2006-2007		Due in 2007-2008 (up to 31-12-2008)		Total	
						No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
1	Agriculture	765	14924.22	-	-	615	13802.21	104	601.00	46	521.01	765	14924.22
2	Animal Resources Development	54	476.83	-	-	49	446.46	05	30.37	-	-	54	476.83
3	Commerce and Industries	154	59125.85	1	0.10	-	-	-	-	-	-	153	59125.75
4	Consumer Affairs	02	1.57	-	-	-	-	-	-	-	-	02	1.57
5	Co-operation	202	10370.05	-	-	157	4854.99	30	3330.59	15	2184.47	202	10370.05
6	Cottage and Small Scale Industries	733	36907.47	1	100.00	547	31805.70	143	3304.90	42	1696.87	732	36807.47
7	Development and Planning	654	41624.02	-	-	429	21784.08	193	12574.74	32	7265.20	654	41624.02
8	Education	22426	549332.43	-	-	19398	495626.81	2685	33764.15	317	10888.15	22400	540279.11
9	Environment	42	1399.27	01	50.00	40	1294.27	-	-	01	55.00	41	1349.27
10	Excise	01	0.10	-	-	01	0.10	-	-	-	-	01	0.10
11	Finance	217	3987.82	-	-	139	3977.72	68	8.54	10	1.56	217	3987.82
12	Fisheries	1016	8779.07	-	-	445	6336.77	419	2022.31	152	419.99	1016	8779.07
13	Food Processing and Horticulture	100	643.56	-	-	48	353.46	33	143.87	19	146.23	100	643.56
14	Food and Supply	13	9881.15	-	-	12	9875.76	01	5.39	-	-	13	9881.15
15	Forest	29	909.00	-	-	15	258.60	10	323.43	4	326.97	29	909.00
16	Governor's Secretariat	03	5.45	-	-	03	5.45	-	-	-	-	03	5.45
17	Health and Family Welfare	277	2010.47	02	0.86	208	1089.18	53	490.76	14	429.67	275	2009.61

Sl. No.	Department	Grants paid upto 31-12-2008		UC received upto 30-06-2009		UC remaining outstanding											
		No. of items	Amount	No. of items	Amount	Due up to 2005-2006			Due in 2006-2007			Due in 2007-2008 (up to 31-12-2008)			Total		
						No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
						(Rupees in lakh)											
18	Hill Affairs	334	12250.55	-	-	143	3797.88	135	5291.73	57	3160.94	334	12250.55				
19	Home (Parliamentary Affairs)	1257	24392.01	-	-	1078	23870.56	94	274.55	85	246.89	1257	24392.00				
20	Industrial Reconstruction	03	148.79	-	-	03	148.79	-	-	-	-	03	248.79				
21	Information and Cultural Affairs	657	3306.34	08	35.82	467	1452.33	141	1282.72	41	535.47	649	3270.52				
22	Irrigation and Waterways	14	1673.94	-	-	14	1673.94	-	-	-	-	14	1673.94				
23	Judicial	34	712.58	-	-	30	675.98	2	30.00	2	6.60	34	712.58				
24	Labour	989	2310.54	-	-	890	1873.07	56	279.75	43	157.72	989	2310.54				
25	Land and Land Reforms*	616	4507.58	-	-	607	4507.02	08	0.32	01	0.24	616	4507.58				
26	Law	03	9.16	-	-	-	-	03	9.16	-	-	03	9.16				
27	Municipal Affairs	8160	212811.41	08	759.33	4600	120561.11	2745	71200.17	807	20290.80	8152	212052.08				
28	Power	108	46387.73	04	145.00	68	41737.81	32	1597.92	4	2907.00	104	46242.73				
29	Public Enterprises*	17	5275.49	-	-	02	1704.59	13	1285.89	02	2285.01	17	5275.49				
30	Public Health Engineering	151	2008.88	-	-	11	146.38	118	1418.25	22	444.25	151	2008.88				
31	Public Works	33	1169.30	-	-	28	999.90	04	161.91	01	7.49	33	1169.30				
32	Relief	401	6910.81	-	-	72	436.21	263	3659.99	66	2814.61	401	6910.81				
33	Panchayat and Rural Development	18426	237700.18	01	4.95	11574	114685.72	4513	72829.29	2338	50180.22	18425	237695.23				
34	Backward Classes Welfare*	583	3878.98	-	-	540	3586.13	33	114.11	10	178.74	583	3878.98				

Sl. No.	Department	Grants paid upto 31-12-2008		UC received upto 30-06-2009		UC remaining outstanding						Total	
		No. of items	Amount	No. of items	Amount	Due up to 2005-2006		Due in 2006-2007		Due in 2007-2008 (up to 31-12-2008)			
						No. of items	Amount	No. of items	Amount	No. of items	Amount		No. of items
						(Rupees in lakh)							
35	Social Welfare	2321	12886.77	-	-	2042	11946.88	137	673.85	142	266.04	2321	12886.77
36	Sports and Youth Services	2974	10551.68	-	-	2155	6256.87	533	3607.79	286	687.02	2974	10551.68
37	Sunderban Affairs	12	1397.93	-	-	03	61.21	07	470.72	02	866.00	12	1397.93
38	Tourism	55	1159.48	-	-	36	991.18	08	87.07	11	81.23	55	1159.48
39	Transport	236	50917.73	01	340.00	173	42475.16	30	6698.33	32	1404.24	235	50577.73
40	Urban Development	205	43538.81	-	-	66	2995.73	99	26487.82	40	14055.26	205	43538.81
41	Water Investigation and Development	35	3961.44	-	-	30	2609.07	04	877.12	01	475.25	35	3961.44
42	Housing	09	10151.20	-	-	-	-	07	10132.45	02	18.75	09	10151.20
43	Information and Technology	01	39.50	-	-	-	-	01	39.50	-	-	01	39.50
44	Minorities Development	26	118.36	-	-	-	-	13	68.49	13	49.86	26	118.35
45	Personnel and Administrative Reforms	01	1.08	-	-	-	-	01	1.08	-	-	01	1.08
46	Bio-Technology	02	53.00	-	-	-	-	-	-	02	53.00	02	53.0
47	Paschimanchal Unnayan	03	2250.00	-	-	-	-	-	-	03	2250.00	03	2250.0
	<b>Total</b>	<b>64354</b>	<b>1442859.58</b>			<b>46860</b>	<b>1009525.57</b>	<b>12767</b>	<b>289419.00</b>	<b>4674</b>	<b>133425.61</b>	<b>64301</b>	<b>1432370.18</b>

\* Land Revenue, Public Undertakings and SC/ST Welfare respectively in previous Report

## NAMES OF BODIES AND AUTHORITIES, THE ACCOUNTS OF WHICH HAD NOT BEEN RECEIVED

(Reference: Paragraph 3.2; Page 54)

Sl. No.	Name of the Institution	Period of Transaction/ Accounts audited	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
<b>University</b>				
1	Bidhan Chandra Krishi Viswavidyalaya	Transaction 2006-07	2006-08	2
2	Bardhaman	Transaction 2005-07	1998-08	10
3	Calcutta	Transaction 2006-07 Accounts 2006-07	2007-08	1
4	Jadavpur	Transaction 2003-06	2000-08	8
5	Kalyani	Transaction 2007-08	2004-08	4
6	North Bengal	Accounts 2003-07	2007-08	1
7	Rabindra Bharati	Transaction 2007-08	2007-08	1
8	Vidyasagar	Transaction 2003-07 Accounts 1990-2005	2005-08	3
9	Uttar Banga Krishi Viswavidyalaya	Not Audited	2006-08	2
10	Bengal Engineering and Science University	Not Audited	2005-08	3
	<b>Total</b>			<b>35</b>
<b>District Primary School Council</b>				
11	Bankura	Accounts 2003-07	2007-08	1
12	Hooghly	Transaction 2002-08	2002-08	6
13	Howrah	Transaction 2004-08	2004-08	4
14	Jalpaiguri	Transaction 2002-08	2002-08	6
15	Malda	Accounts 2002-07	2007-08	1
16	Nadia	Transaction 2002-08	2002-08	6
17	North 24 Parganas	Transaction 2002-08	2002-08	6
18	South 24 Parganas	Transaction 2002-08	2002-08	6
	<b>Total</b>			<b>36</b>
<b>Fish Farmer Development Authority</b>				
19	Bankura	Transaction 2003-07	2003-08	5
20	Bardhaman	Transaction 2003-07	2003-08	5
21	Dakshin Dinajpur	Transaction 2002-08	2002-08	6
22	Hooghly	Transaction 2003-08	2003-08	5
23	Malda	Transaction 2002-07	2002-08	6
24	Nadia	Annual Accounts 2003-07 Transaction 2007-08	2007-08	1
25	North 24 Parganas	Transaction 2003-08	2003-08	5
26	Paschim Medinipur	Transaction 2003-08	2003-08	5
27	Uttar Dinajpur	Transaction 2002-08	2002-08	6
	<b>Total</b>			<b>44</b>
<b>District Library Authority</b>				
28	Bankura	Transaction 2004-07	2004-2008	4
29	Coochbehar	Transaction 2004-08	2004-2008	4
30	Dakshin Dinajpur	Transaction 2002-08	2002-2008	6
31	Hooghly	Transaction 2003-08	2003-2008	5

Sl. No.	Name of the Institution	Period of Transaction/ Accounts audited	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
32	Howrah	Transaction 2003-08	2003-2008	5
33	Malda	Transaction 2002-07	2002-2008	6
34	Nadia	Transaction 2003-08	2003-2008	5
35	North 24 Parganas	Transaction 2002-08	2002-2008	6
36	Paschim Medinipur	Transaction 2004-08	2004-2008	4
37	South 24 Parganas	Transaction 2002-08	2002-2008	6
	<b>Total</b>			<b>51</b>
<b>Other Local Bodies</b>				
38	AG & OT	Transaction 01.01.03- 31.12.06	1994-2008	14
39	Asansol Mines Board	Transaction 2002-07	2002-2008	6
40	Baranagar Joint Water Supply	Transaction 2002-07	2002-2008	6
41	Kolkata Improvement Trust	Accounts 2000-05	2005-2008	3
42	Zoological Garden, Alipore	Accounts 2002-07	2007-2008	1
43	Howrah Improvement Trust	Not Audited	2000-2008	8
44	Kolkata Metropolitan Water and Sanitation Authority	Not Audited	2001-2008	7
45	Wakf Board	Not Audited	Since inception	-
	<b>Total</b>			<b>45</b>

UNUTILISED GOVERNMENT GRANTS DURING THE YEAR  
2008-09

(Reference: Paragraph 3.2; Page 54)

Sl. No.	Name of the Institution	Period of Transaction/ Accounts audited	Unutilised grants
<b>University</b>			
1	North Bengal	Accounts 2003-07	276.56
	<b>Total</b>		<b>276.56</b>
<b>District Primary School Council</b>			
2	Bankura	Accounts 2003-07	288.61
3	Birbhum	Accounts 2002-08	1527.41
4	Burdwan	Accounts 2003-08	291.91
5	Cooch Behar	Accounts 2003-08	933.02
6	Hooghly	Transaction 2002-08	892.29
7	Jalpaiguri	Transaction 2002-08	1734.33
8	Malda	Accounts 2002-07	593.79
9	Murshidabad	Accounts 2003-08	1923.25
10	Nadia	Transaction 2002-08	533.13
11	North 24 Parganas	Transaction 2002-08	689.92
12	Paschim Medinipur	Accounts 2003-08	619.90
13	South 24 Parganas	Transaction 2003-08	1407.80
14	Uttar Dinajpur	Accounts 2002-08	318.33
	<b>Total</b>		<b>11753.69</b>
<b>Fish Farmer Development Authority</b>			
15	Burdwan	Transaction 2003-07	7.49
16	Dakshin Dinajpur	Transaction 2002-08	4.68
17	Nadia	Annual Accounts 2003-07 Transaction 2007-08	12.88
18	Paschim Medinipur	Transaction 2003-08	2.38
	<b>Total</b>		<b>27.43</b>
<b>District Library Authority</b>			
19	Bankura	Transaction 2004-07	66.83
20	Coochbehar	Transaction 2004-08	29.40
21	Dakshin Dinajpur	Transaction 2002-08	39.25
22	Hooghly	Transaction 2003-08	62.23
23	Howrah	Transaction 2003-08	17.39
24	Malda	Transaction 2002-07	36.86
25	Murshidabad	Accounts 2002-08	45.59
26	Nadia	Transaction 2003-08	162.80
27	North 24 Parganas	Transaction 2002-08	57.74
28	Paschim Medinipur	Transaction 2004-08	139.32
29	South 24 Parganas	Transaction 2002-08	70.92
30	Uttar Dinajpur	Accounts 2002-08	19.09
	<b>Total</b>		<b>747.42</b>
	<b>Grand Total</b>		<b>12805.10</b>



(Reference: Paragraph 3.3; Page 54 and Paragraph 1.6.4, Page 23)

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of audit report	Year upto which Audit Report had been laid before the legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2013-14	2008-09	2007-08	2007-08	03-11-2009	2005-2006	Reminder for laying previous AR and submission of accounts issued in May 2009.
2	West Bengal University of Animal & Fishery Sciences	2009-10	2008-09	2003-04	2003-04	08-05-2008	-	Reminder for laying previous AR and submission of accounts issued in May 2009.
3	Darjeeling Gorkha Hill Council	2012-13	2008-09	1990-91	1990-91	11.07.2008	-	Reminder for laying previous AR and submission of accounts issued in May 2009.
4	West Bengal Commission for Women	2011-12	2008-09	2008-09	2006-07	15.07.2008	2005-06	Reminder for laying previous AR and submission of accounts issued in May 2009.
5	West Bengal Human Rights Commission	Permanent entrustment	2008-09	2007-08	2005-06	22.10.2008	2004-05	Reminder for laying previous AR and submission of accounts issued in May 2009.
6	State Legal Services Authority, West Bengal	Permanent entrustment	2008-09	2008-09	2005-06	October 2001 to 22.06.2007	-	Reminder for laying previous AR and submission of accounts issued in May 2009.
7	West Bengal Heritage Commission	2010-11	2008-09	2007-08	2006-07	15.06.2009	2005-06	Latest reminder for submission of accounts issued in May 2009.
8	West Bengal Commission for Backward Classes	1997-98	1997-98	-	-	-	-	Latest reminder for submission of accounts issued in May 2009.
9.	West Bengal Bio-diversity Board	2013-14	2008-09	2007-08	2007-08	01-02-2010	-	Latest reminder for submission of accounts issued in May 2009.
10	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2008-09	2007-08	2007-08	07-07-2009	-	Latest reminder for submission of accounts issued in May 2009.
11	District Legal Services Authority, Bardhaman	Permanent entrustment	2008-09	2007-08	1998-2008	09-09-2009	-	Latest reminder for submission of accounts issued in May 2009.

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
12	District Legal Services Authority, Hooghly	Permanent entrustment	2008-09	2006-07	2006-07	07-09-2009	-	Latest reminder for submission of accounts issued in May 2009.
13	Commissioners for Rabindra Setu	2004-09	2008-09	2007-08	2007-08	12-02-2008 to 03.04.2009	2005-06	-
14	Hooghly River Bridge Commissioners	2008-13	2008-09	2007-08	2007-08	20.07.2009	2005-06	-
15	Kolkata Metropolitan Development Authority	2007-12	2008-09	2007-08	2007-08	01-01-2010	2004-05	-
16	West Bengal Housing Board	2007-12	2008-09	2007-08	2007-08	16.03.2009	2006-07	-

# APPENDIX 3.5

## STATEMENT OF FINALISATION OF ACCOUNTS AND THE GOVERNMENT INVESTMENT IN DEPARTMENTALLY MANAGED COMMERCIAL AND QUASI-COMMERCIAL UNDERTAKINGS

(Reference: Paragraph 3.4; Page 55)

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Accounts finalized upto	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest account received upto June, 2008 (Rupees in crore).
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2006-07	433.20	395.32
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	1997-98	5.13	4.25
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1997-98	2.95	2.76
			(3) Integrated Wood Industries Scheme, Durgapur.	1956	1997-98	4.45	3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1997-98	6.36	4.96
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1982-83	0.26	0.18
4	Housing	2	(i) Directorate of Brick Production (Manual)	1965	1995-96	16.05	7.05
			(ii) Mechanical Brick Factory, Palta	1965	2002-03	65.68	66.80
5	Animal Resources Development	4	i) Durgapur Milk Supply Scheme	1972	No Arrear	52.56	81.18
			ii) Krishnanagar Milk Supply Scheme	1977	No Arrear	43.51	46.20
			iii) Burdwan Milk Supply Scheme	1982	No Arrear	39.81	39.43
			iv) Greater Calcutta Milk Supply Scheme	1990	No Arrear	1175.47	1117.66
6.	Food and Supplies	1	Scheme for Public Distribution of Foodgrains (PDS)	1986	2004-05	495.57	Accumulated Profit of Rs 0.31 crore
7.	Fisheries, Aqua Culture, Aquatic resources and Fishing Harbours Department	1	Scheme for production of shark liver oil, fish meal, etc.	1961	1993-94	0.01	NA
8.	Commerce and Industries Department	1	Oriental Gas Company's Undertaking	1960	No Arrear	30.80	29.38
<b>Eight Departments</b>		<b>15</b>				<b>2371.81</b>	<b>1799.07</b>

DEPARTMENT WISE/DURATION WISE BREAK-UP OF THE CASES OF MISAPPROPRIATION, DEFALCATION, ETC., (CASES WHERE FINAL ACTION WAS PENDING AT THE END OF MARCH 2009)

(Reference: Paragraph 3.5; Page 55)

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 to More	Total No. of Cases
1	Agriculture	-	1	3	5	2	33	44
2	Animal Resources Development	-	11	1	1	2	8	23
3	Cottage and Small Scale Industries	-	1	-	-	-	-	1
4	Finance	-	-	1	1	1	7	10
5	Fisheries	-	-	-	1	-	-	1
6	Food and Supplies	-	-	-	1	-	2	3
7	Health and Family Welfare	9	20	20	3	4	21	77
8	Home (Civil) Defence	-	-	-	-	1	-	1
9	Home (Police)	-	2	-	-	4	5	11
10	Commerce and Industries	-	-	-	1	-	-	1
11	Board of Revenue	-	7	1	6	3	268	285
12	Judicial	-	1	-	-	1	2	4
13	Labour	-	-	-	1	-	10	11
14	Land and Land Reforms	1	1	2	1	3	62	70
15	Municipal Affairs	-	-	1	-	-	-	1
16	Relief	2	-	3	-	1	-	6
17	Rural Development	1	3	6	5	5	17	37
18	School Education	1	4	-	-	-	-	5
19	Social Welfare	-	-	-	3	-	-	3
20	Technical Education and Training	1	-	2	-	8	-	11
21	Sports and Youth Services	-	-	1	-	-	-	1
22	Information and Cultural Affairs	1	-	-	-	-	-	1
23	Irrigation and Waterways	27	32	16	16	9	5	105
24	Public Works (Roads)	25	28	29	6	3	2	93
25	Housing	3	4	12	1	1	-	21
26	Forest	-	5	-	-	-	-	5
27	Public Works	41	28	24	7	3	3	106
28	Water Investigation and Development	15	1	31	7	4	17	84
29	Mass Education	-	-	-	-	-	1	1
30	Micro and Small Scale Enterprises and Textiles	1	-	-	-	-	-	1
31	Public Works (CB)	2	2	4	1	-	-	9
32	Public Health Engineering	20	5	-	-	-	-	25
33	Urban Development	1	2	3	-	-	-	6
	<b>TOTAL</b>	<b>151</b>	<b>167</b>	<b>160</b>	<b>67</b>	<b>55</b>	<b>463</b>	<b>1063</b>

# APPENDIX 3.7

## DEPARTMENT/CATEGORY-WISE DETAILS IN RESPECT OF CASES OF LOSS TO GOVERNMENT DUE TO THEFT, MISAPPROPRIATION/LOSS OF GOVERNMENT MATERIAL

(Reference: Paragraph 3.5; Page 55)

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)
1	Agriculture	1	0.01	43	15.49	44	15.50
2	Animal Resources Development	1	1.53	22	16.70	23	18.20
3	Cottage and Small Scale Industries	-	-	1	9.98	1	9.98
4	Finance	-	-	10	13.13	10	13.13
5	Fisheries	-	-	1	9.12	1	9.12
6	Food and Supplies	-	-	3	0.50	3	0.50
7	Health and Family Welfare	-	-	77	81.96	77	81.96
8	Home (Civil) Defence	-	-	1	1.91	1	1.91
9	Home (Police)	1	0.07	10	6.28	11	6.35
10	Commerce and Industries	1	1.50	-	-	1	1.50
11	Board of Revenue	2	0.10	283	20.56	285	20.66
12	Judicial	-	-	4	5.87	4	5.87
13	Labour	-	-	11	1.68	11	1.68
14	Land and Land Reforms	-	-	70	25.94	70	25.94
15	Municipal Affairs	-	-	1	1.87	1	1.87
16	Relief	-	-	6	22.80	6	22.80
17	Rural Development	1	0.01	36	73.79	37	73.80
18	School Education	-	-	5	54.04	5	54.04
19	Social Welfare	-	-	3	22.28	3	22.28
20	Technical Education and Training	-	-	11	18.42	11	18.42
21	Sports and Youth Services	-	-	1	3.24	1	3.24
22	Information and Cultural Affairs	-	-	1	0.06	1	0.06
23	Irrigation and Waterways	62	210.82	43	925.19	105	1136.01
24	Public Works (Roads)	43	96.14	50	2875.26	93	2971.40
25	Housing	13	8.89	8	249.79	21	258.68
26	Forest	-	-	5	10.06	5	10.06
27	Public Works	61	99.26	45	2471.23	106	2570.49
28	Water Investigation and Development	62	398.39	22	40.12	84	438.51
29	Mass Education	-	-	1	0.01	1	0.01
30	Micro and Small Scale Enterprises and Textiles	-	-	1	2.50	1	2.50
31	Public Works (CB)	5	79.36	4	3.37	9	82.73
32	Public Health Engineering	19	241.73	6	1588.13	25	1829.86
33	Urban Development	3	7.50	3	67.66	6	75.16
	<b>TOTAL</b>	<b>275</b>	<b>1145.31</b>	<b>788</b>	<b>8638.94</b>	<b>1063</b>	<b>9784.25</b>