

# APPENDIX 1.1

(Refer State Profile, Page 1 )

## A brief profile of West Bengal

### A. General Data

Sl. No.	Particulars	Figures
1.	Area	88,752 Sq. km.
2.	Population	
	a. As per 2001 Census	8.02 crore
	b. As per 2011 Census	9.13 crore
3.	a. Density of Population (as per 2001 Census) (All India Density = 325 persons Sq. Km.)	903 person per Sq. km.
	b. Density <sup>@</sup> of Population (as per 2011 Census) (All India Density = 382 persons Sq. Km.)	1028 person per Sq. km.
4.	Population Below Poverty Line (BPL) <sup>#</sup> (All India Average = 29.50 per cent)	29.70 per cent
5.	a. Literacy rate (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent
	b. Literacy rate <sup>@</sup> (as per 2011 Census) (All India Average = 73 per cent)	76.26 per cent
6.	Infant mortality rate <sup>§</sup> (per 1000 live births) (All India Average = 39 per 1000 live births)	28
7.	Life Expectancy at birth* (All India Average = 67.5 years)	69.70 years
8.	Gini Coefficient <sup>^</sup>	
	a. Rural (All India = 0.29)	0.24
	b. Urban (All India = 0.38)	0.38
9.	Gross State Domestic Product (GSDP) 2015-16 at current price**	1039923 crore
10.	Per capita GSDP CAGR (2006-07 to 2015-16)	West Bengal General Category States
		15.50 per cent 14.27 per cent
11.	GSDP CAGR (2006-07 to 2015-16)	West Bengal General Category States
		16.57 per cent 15.75 per cent
12.	Population Growth (2006-07 to 2015-16)	West Bengal General Category States
		8.66 per cent 12.24 per cent

### B. Financial Data

Particulars		2006-07 to 2014-15		2014-15 to 2015-16	
Compound Annual Growth Rate		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	14.74	16.31	15.00	26.84
b.	of Own Tax Revenue	15.08	16.40	13.28	7.81
c.	of Non Tax Revenue	10.20	3.36	6.00	14.44
d.	of Total Expenditure	16.71	14.92	16.42	15.85
e.	of Capital Expenditure	13.21	21.96	25.80	25.72
f.	of Revenue Expenditure on Education	17.08	16.07	12.17	1.51
g.	of Revenue Expenditure on Health	18.70	16.08	13.44	13.37
h.	of Salary and Wages	15.49	13.98	9.95	3.06
i.	of Pension	18.59	16.59	11.79	6.04

<sup>@</sup>Census of India 2011: Final Population Totals

<sup>#</sup>Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014)

<sup>§</sup>SRS Bulletin of September 2014, Volume 50, No.1, July 2016

<sup>\*</sup>Economic Survey 2015-16, Table 98, Page A 162-163

<sup>^</sup>Planning Commission data (December 2014)

<sup>\*\*</sup>Economic Review 2015-16, Govt. of West Bengal

## 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. Section: 1 Summary of Loans and Advances: Loanee group-wise Section:2 Summary of Loans and Advances: Sector-wise Section:3 Summary of Repayments in arrears from Loanee group
8	Contains Statement of Investments of the Government
9	Contains Statement of Guarantees given by the Government
10	Depicts Statement of Grants-in-aid given by the Government
11	Indicates Statement of Voted and Charged Expenditure
12	Presents Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account & Notes to Accounts

<b>Volume II</b>	
<b>PART-I</b>	
14	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest rate Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans from the Central Government
18	Gives detailed Statement of Loans and Advances given by the Government
	Section-1:Major and Minor Head wise details of Loans and Advances
	Section-2:Repayments in arrears from other Loanee Entities
19	Shows Detailed Statement of Investments
	Section-1 : Details of Investments upto 2015-16
	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 2)

### Methodology adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the Thirteenth/Fourteenth 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 14<sup>th</sup> FC 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 whether the mobilisation of resources and 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 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

## APPENDIX 1.4

(Refer Paragraph 1.1.1,  
Page 2)Part A : Abstract of Receipts and  
Disbursements for the year  
2015-2016

Receipt				Disbursements					
2014-15			2015-16	2014-2015			2015-2016		
( ₹ i n c r o r e )									
							Non-Plan	Plan	Total
<b>Section A : Revenue</b>									
<b>86514.21</b>		<b>Revenue Receipts</b>	<b>109732.21</b>	<b>103651.61</b>	I	<b>Revenue Expenditure</b>	<b>80465.75</b>	<b>38361.51</b>	<b>118827.26</b>
				<b>42712.32</b>		<b>General Services</b>	<b>45518.20</b>	<b>171.11</b>	<b>45689.31</b>
39411.98		Tax revenue	42492.08	<b>40155.67</b>		<b>Social Services</b>	<b>27880.22</b>	<b>19508.77</b>	<b>47388.99</b>
				20607.34		Education, Sports, Arts and Culture	15522.10	5396.94	20919.04
1626.66		Non-tax revenue	1861.79						
				5309.96		Health and Family Welfare	3591.46	2428.41	6019.87
24594.93		State's share of Union taxes and duties	37163.93	5280.80		Water Supply, Sanitation, Housing and Urban Development	3042.37	3805.16	6847.53
3271.07		Non- Plan grants	11753.18	80.48		Information and Broadcasting	89.32	23.16	112.48
				1119.20		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	188.88	1762.06	1950.94
17250.24		Grants for State Plan Scheme	14996.68						
359.33		Grants for Central and Centrally sponsored Plan Schemes	1464.55	306.13		Labour and Labour Welfare	84.04	20.66	104.70
				7062.76		Social Welfare and Nutrition	5112.15	5803.49	10915.64
				389.00		Others	249.90	268.89	518.79
				<b>20156.86</b>		<b>Economic Services</b>	<b>6417.41</b>	<b>18555.64</b>	<b>24973.05</b>
				2415.65		Agriculture and Allied Activities	1400.85	2122.05	3522.90
				12564.78		Rural Development	1786.20	13664.88	15451.08
				1452.33		Special Areas Programmes	492.98	880.60	1373.58
				951.60		Irrigation and Flood Control	796.48	148.04	944.52
				354.48		Energy	550.67	515.75	1066.42
				720.32		Industry and Minerals	156.63	833.54	990.17
				1406.16		Transport	1058.38	213.63	1272.01
				49.69		Science, Technology and Environment	0.52	64.17	64.69
				241.85		General Economic Services	174.70	112.98	287.68
				<b>626.76</b>	II	<b>Grants-in-aid and Contributions</b>	<b>649.92</b>	<b>125.99</b>	<b>775.91</b>
<b>17137.40</b>	II	Revenue deficit carried over to Section B	<b>9095.05</b>						
<b>103651.61</b>		<b>Total</b>	<b>118827.26</b>	<b>103651.61</b>		<b>Total</b>	<b>80465.75</b>	<b>38361.51</b>	<b>118827.26</b>

Differences of 0.01 with Finance Accounts is due to rounding

**Report on State Finances for the year ended 31 March 2016**

Receipt				Disbursements					
2014-2015		2015-2016		2014-2015		2015-2016			
( ₹ i n c r o r e )									
						Non-Plan	Plan	Total	
<b>Section B Capital</b>									
12277.56	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	10957.33	-	III	Opening Overdraft from RBI	-	-	-
Nil	IV	Miscellaneous Capital receipts	653.00	9878.63	IV	<b>Capital Outlay</b>	0.21	12419.97	12420.18
				419.58		<b>General Services</b>	-	705.17	705.17
				4223.93		<b>Social Services</b>	0.21	4627.45	4627.66
				571.60		Education, Sports, Arts and Culture	-	609.89	609.89
				1065.15		Health and Family Welfare	-	1838.90	1838.90
				1818.83		Water Supply, Sanitation, Housing and Urban Development	0.21	1705.91	1706.12
				9.96		Information and Broadcasting	-	3.89	3.89
				18.95		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	23.79	23.79
				626.33		Social Welfare and Nutrition	-	359.06	359.06
				113.11		Other Social Services	-	86.01	86.01
				5235.12		<b>Economic Services</b>	-	7087.35	7087.35
				790.22		Agriculture and Allied Activities	-	743.21	743.21
				0.50		Rural Development	-	29.94	29.94
				491.27		Special Areas Programmes	-	676.93	676.93
				1374.00		Irrigation and Flood Control	-	1600.80	1600.80
				1068.13		Energy	-	1795.55	1795.55
				122.38		Industry and Minerals	-	115.78	115.78
				1324.52		Transport	-	2070.88	2070.88
				1.94		Science Technology and Environment	-	-	-
				62.16		- General Economic Services	-	54.26	54.26
175.50	V	Recoveries of Loans and Advances	832.35	504.77	V	<b>Loans and Advances disbursed</b>	174.75	686.06	860.81
50.04		From Power Projects	819.07	137.86		For Power Projects	25.00	305.62	330.62
8.78		From Government Servants	-	1.55		To Government Servants	2.59	-	2.59
116.68		From others	13.28	365.36		To Others	147.16	380.44	527.60

Receipt				Disbursements					
2014 15			2015 16	2014 15			2015 16		
( ₹ i n c r o r e )									
							Non-Plan	Plan	Total
				17137.40	VI	Revenue deficit brought down			9095.05
35812.06	VII	Public debt receipts	34607.92	12299.67	VII	Repayment of Public Debt			9039.63
34449.07		Internal debt other than Ways and Means Advances and Overdraft	33948.97	11616.63		Internal debt other than Ways and Means Advances and Overdraft			8222.73
-		Ways and Means Advances	-	-		Ways and Means Advances			-
1362.99		Loans and Advances from Central Government	658.95	683.04		Repayment of Loans and Advances to Central Government			816.90
0.13	VIII	Amount transferred to Contingency Fund	NIL	0.16	VIII	Expenditure from Contingency Fund			0.01
131864.48	IX	Public Account receipts	149608.20	129351.77	IX	Public Account disbursements			149400.38
3440.68		Small Savings and Provident Funds	3216.07	2434.06		Small Savings and Provident Funds			2475.46
2950.55		Reserve Funds	2050.69	1682.51		Reserve Funds			3087.38
72743.89		Suspense and Miscellaneous	94597.49	73850.56		Suspense and Miscellaneous			95774.53
9694.36		Remittances	(-) 2.95	9522.19		Remittances			1731.57
43035.00		Deposits and Advances	49746.90	41862.45		Deposits and Advances			46331.44
				Nil		Miscellaneous Government Account			Nil
Nil	X	Closing Overdraft from Reserve Bank of India	Nil	10957.33	X	Cash balance at end			15842.74
				0.31		Cash in Treasuries and Local Remittances			0.39
				(-) 326.74		Deposits with Reserve Bank			205.45
				1.56		Departmental Cash Balance including Permanent Advances			2.01
				8557.52		Investment in earmarked funds			8781.75
				2724.68		Cash Balance Investment			6853.14
180129.73		Total	196658.80	180129.73		Total			196658.80

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

**APPENDIX 1.4**  
(Continued)  
(Refer Paragraph 1.9.1,  
Page 28)

**Part B : Summarised financial  
position of the Government of  
West Bengal as on 31 March 2016**

As on 31.03.2015 (₹in crore)	Liabilities	As on 31.03.2016 (₹in crore)	
<b>230666.62</b>	<b>Internal Debt</b>		<b>256392.86</b>
141581.85	Market Loans bearing interest	162405.42	
3.77	Market Loans not bearing interest	3.54	
1.19	Loans from Life Insurance Corporation of India	0.60	
5739.18	Loans from other Institutions	6313.75	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
83340.63	Special securities issued to NSS fund of GOI	87669.55	
<b>13823.59</b>	<b>Loans and Advances from Central Government</b>		<b>13665.64</b>
4.83	Pre 1984-85 Loans	4.83	
1617.75	Non-Plan Loans	1181.33	
12201.07	Loans for State Plan Schemes	12479.54	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
<b>19.84</b>	<b>Contingency Fund</b>		<b>19.83</b>
<b>11749.21</b>	<b>Small Savings, Provident Funds, Etc.</b>		<b>12489.82</b>
<b>20158.33</b>	<b>Deposits</b>		<b>23573.76</b>
<b>3614.14</b>	<b>Suspense and Miscellaneous Balances</b>		<b>2437.10</b>
<b>9738.93</b>	<b>Reserve Funds</b>		<b>8702.25</b>
<b>1265.75</b>	<b>Remittance Balances</b>		<b>(-)468.77</b>
<b>291036.41</b>	<b>TOTAL</b>		<b>316812.49</b>
	<b>Assets</b>		
<b>55293.02</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>67713.19</b>
12652.60	Investments in shares of Companies, Corporations, etc.	13390.25	
42640.42	Other Capital Outlay	54322.94	
<b>14970.83</b>	<b>Loans and Advances</b>		<b>14999.29</b>
7626.15	Loans for Power Projects	7137.70	
7329.51	Other Development Loans	7850.19	
15.17	Loans to Government servants and Miscellaneous loans	11.40	
<b>8557.52</b>	<b>Reserve Fund Investments</b>		<b>8781.76</b>
<b>29.37</b>	<b>Advances</b>		<b>29.34</b>
	<b>Suspense and Miscellaneous Balances</b>		
<b>2399.81</b>	<b>Cash</b>		<b>7061.00</b>
0.31	Cash in Treasuries and Loan Remittances	0.39	
(-)326.74	Deposits with Reserve Bank	205.45	
1.56	Departmental Cash Balance including Permanent Advances	2.01	
2724.68	Cash Balance Investments	6853.15	
<b>209785.86</b>	<b>Deficit on Government Account</b>		<b>218227.91</b>
<b>291036.41</b>	<b>TOTAL</b>		<b>316812.49</b>

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 1.1.3  
Page 4)

## Actuals vis-à-vis Budget Estimates 2015-16

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
<b>Revenue Receipts</b>	<b>113100</b>	<b>109732</b>	<b>(-) 3368</b>	<b>(-) 2.98</b>
<b>Tax Revenue</b>	<b>46497</b>	<b>42492</b>	<b>(-) 4005</b>	<b>(-) 8.61</b>
Tax on Sales, Trade etc.	29116	26050	(-) 3066	(-) 10.53
State Excise	4418	4015	(-) 403	(-) 9.12
Taxes on vehicles	1590	1707	117	7.36
Stamps and Registration fees	4598	4175	(-) 423	(-) 9.20
Taxes on goods and Passengers	976	838	(-) 138	(-) 14.14
Land Revenue	3032	2456	(-) 576	(-) 19.00
Taxes and Duties on Electricity	1660	2092	432	26.02
<b>Non Tax Revenue</b>	<b>2380</b>	<b>1862</b>	<b>(-) 518</b>	<b>(-) 21.76</b>
Interest Receipts	1153	335	(-) 818	(-) 70.95
Education, Sports, Art & Culture	74	58	(-) 16	(-) 21.62
Forestry and Wild Life	144	135	21	18.42
<b>Revenue Expenditure</b>	<b>113100</b>	<b>118827</b>	<b>5727</b>	<b>5.06</b>
Pension and Other Retirement Benefits	13825	12860	(-) 965	(-) 6.98
Police	4550	4886	336	7.38
Education, Sports, Art & Culture	24692	20919	(-)3773	(-) 15.28
Health and Family Welfare	5036	6020	984	19.54
Water Supply, Sanitation and Urban development	6210	6848	638	10.27
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1129	1951	822	72.81
Social Welfare and Nutrition	8163	10916	2753	33.73
Agriculture and allied activities	3787	3523	(-) 264	(-) 6.97
Rural Development	9806	15451	5645	57.57
Irrigation and Flood Control	1053	945	(-)108	(-) 10.26
Transport	1307	1272	(-) 35	(-) 2.68
Interest Payments	23673	23115	(-) 558	(-) 2.36
Energy	714	1066	352	49.30
<b>Capital Outlay</b>	<b>15628</b>	<b>12420</b>	<b>(-) 3208</b>	<b>(-) 20.53</b>
Education, Sports, Art & Culture	835	610	(-) 225	(-)26.95
Health and Family Welfare	1228	1839	611	49.76
Agriculture and Allied activities	1177	743	(-) 434	(-)36.87
Irrigation and Flood Control	2461	1601	(-) 860	(-)34.95
<b>Revenue Surplus(+)/Deficit(-)</b>	<b>-</b>	<b>9095</b>	<b>9095</b>	<b>-</b>
<b>Fiscal deficit(-)</b>	<b>(-) 15982</b>	<b>(-) 20891</b>	<b>4909</b>	<b>30.72</b>
<b>Primary Surplus(+)/Deficit(-)</b>	<b>(+) 7691</b>	<b>(+) 2224</b>	<b>(-) 5467</b>	<b>(-) 71.08</b>

Source: Finance Accounts and Budget Publication

## APPENDIX 1.6

(Refer Paragraph 1.3 &  
1.9.2,  
Page 6 & 29)

## Time series data on the State Government finances

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	( ₹ i n c r o r e )				
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>58755</b>	<b>68296</b>	<b>72882</b>	<b>86514</b>	<b>109732</b>
(i) Tax Revenue	24938(42)	32809 (48)	35831(49)	39412( 46)	42492( 39)
Taxes on Agricultural Income	11	12	18	11	8
Taxes on Sales, Trade, etc.	15888(64)	18555 (57)	21931(61)	24022(61)	26050(61)
State Excise	2117(8)	2621(8)	3018(9)	3587(9)	4015(9)
Taxes on Vehicles	1007(4)	1222(4)	1351(4)	1505(4)	1707(4)
Stamps and Registration fees	2732(11)	4357(13)	4053(11)	4196(10)	4175(10)
Land Revenue	1872(8)	2024(6)	2254(6)	2276(6)	2456(6)
Other taxes	1311(5)	4018(12)	3206(9)	3815(10)	4081(10)
(ii) Non Tax Revenue	1340(2)	1918(3)	2023(3)	1627(2)	1862(1)
(iii) State's share of Union taxes and duties	18588(32)	21226(31)	23175(32)	24595(28)	37164(34)
(iv) Grants-in-Aid from GOI	13889(24)	12343(18)	11853(16)	20880(24)	28214(26)
<b>2. Misc. Capital Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>653</b>
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>58755</b>	<b>68296</b>	<b>72882</b>	<b>86514</b>	<b>110385</b>
<b>4. Recoveries of Loans and Advances</b>	<b>78</b>	<b>280</b>	<b>1158</b>	<b>176</b>	<b>832</b>
<b>5. Public Debt Receipts</b>	<b>26555</b>	<b>28291</b>	<b>30932</b>	<b>35812</b>	<b>34608</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	26112	26802	30203	34449	33949
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India <sup>2</sup>	443	1489	729	1363	659
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>85388</b>	<b>96867</b>	<b>104972</b>	<b>122502</b>	<b>145825</b>
<b>7. Contingency Fund Receipts</b>	-	1	-	- <sup>3</sup>	-
<b>8. Public Account receipts</b>	<b>94384</b>	<b>105827</b>	<b>116179</b>	<b>131865</b>	<b>149608</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>179772</b>	<b>202695</b>	<b>221151</b>	<b>254367</b>	<b>295433</b>
<b>Part B. Expenditure /Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>73326(96)</b>	<b>82111(94)</b>	<b>91797(92)</b>	<b>103652(91)</b>	<b>118827(90)</b>
Plan	14129(19)	17675(22)	20798(23)	29775(29)	38361(32)
Non-Plan	59197(81)	64436(78)	70999(77)	73877(71)	80466(68)
General Services (including Interests Payments)	32289(44)	35325(43)	40834(44)	42712((41)	45689(38)
Social Services	31564(43)	34212(42)	38262(42)	40156(39)	47389(40)
Economic Services	8969(12)	12043(15)	12083(13)	20157(19)	24973(21)
Grants-in-aid and Contribution	504(1)	531(-)	618(1)	627(1)	776(1)
<b>11. Capital Expenditure</b>	<b>2764(4)</b>	<b>4547(5)</b>	<b>6927(7)</b>	<b>9879(9)</b>	<b>12420(9)</b>
Plan	2764(100)	4546(100)	6882(99)	9879(100)	12420 (100)
Non-Plan	-	1	45(1)	-	- <sup>4</sup>
General Services	122(4)	162(4)	308(4)	420(4)	705(6)
Social Services	793(29)	1515(33)	2700(39)	4224(43)	4628(37)
Economic Services	1849(67)	2870(63)	3919(57)	5235(53)	7087(57)
<b>12. Disbursement of Loans and Advances</b>	<b>448</b>	<b>1064</b>	<b>663</b>	<b>505</b>	<b>861(1)</b>
<b>13. Total (10+11+12)</b>	<b>76538</b>	<b>87722</b>	<b>99387</b>	<b>114036</b>	<b>132108</b>
<b>14. Repayments of Public Debt</b>	<b>9299</b>	<b>10141</b>	<b>12802</b>	<b>12300</b>	<b>9040</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8160	9509	12132	11617	8223
Net transactions under Ways and Means Advances and Overdrafts	606	-	-	-	-
Loans and Advances from Government of India	533	632	670	683	817
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>85837</b>	<b>97863</b>	<b>112189</b>	<b>126336</b>	<b>141148</b>
<b>17. Contingency Fund disbursements</b>	<b>1</b>	-	-	- <sup>5</sup>	- <sup>6</sup>
<b>18. Public Account disbursements</b>	<b>91187</b>	<b>101736</b>	<b>108201</b>	<b>129352</b>	<b>149400</b>
<b>19. Total disbursement by the state (16+17+18)</b>	<b>177025</b>	<b>199599</b>	<b>220390</b>	<b>255688</b>	<b>290548</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-14571)</b>	<b>(-13815)</b>	<b>(-18915)</b>	<b>(-17138)</b>	<b>(-9095)</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-17705)</b>	<b>(-19146)</b>	<b>(-25347)</b>	<b>(-27346)</b>	<b>(-20891)</b>

<sup>2</sup>Includes Ways and Means Advances from GOI

<sup>3</sup>0.13 crore

<sup>4</sup> 0.21 crore

<sup>5</sup>0.16 crore

<sup>6</sup>0.01 crore

Note : Figures in brackets represent percentage (rounded)

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	( ₹ i n c r o r e )				
<b>22. Primary Deficit (21-23)/Surplus</b>	<b>(-) 1809</b>	<b>(-)1575</b>	<b>(-)4590</b>	<b>(-)5758</b>	<b>2224</b>
<b>Part D Other data</b>					
23. Interest Payments (included in revenue expenditure)	15896	17571	20757	21588	23115
24. Arrears of Revenue	NA	NA	NA	NA	NA
25. Financial Assistance to local bodies etc.	26768	28133	33166	43880	49460
26. Ways and Means Advances/Overdraft availed (days)	186	143	164	164	78
27. Interest on WMA/Overdraft	37	19	19	20	11
28. Gross State Domestic Product (GSDP)	553901	636697	758520	875028	1039923
29. Outstanding Fiscal Liabilities (year-end)	207702	229779	251997	277579	306043
30. Outstanding guarantees (year-end)	10192	8821	4550	9322	8788
31. Maximum amount guaranteed	20106	18981	14818	15184	14625
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects <sup>7</sup> (#)	4601	2006	2293	1381	3533
<b>Part E Fiscal health Indicators</b>					
<b>I. Resource Mobilisation</b>					
34. Own Tax Revenue/GSDP	0.045	0.052	0.047	0.045	0.041
35. Own Non-Tax Revenue/GSDP	0.002	0.003	0.003	0.002	0.002
36. Central Transfers/GSDP	0.034	0.033	0.031	0.028	0.036
<b>II. Expenditure Management</b>					
37. Total Expenditure/GSDP (in per cent)	13.82	13.78	13.10	13.03	12.70
38. Total Revenue Expenditure/Receipts (in per cent)	124.80	120.23	125.95	119.81	108.29
39. Revenue expenditure/Total Expenditure (in per cent)	95.80	93.60	92.36	90.89	89.95
40. Expenditure on Social Service/Total Expenditure (in per cent)	42.28	40.85	41.28	38.92	39.43
41. Expenditure on Economic Services / Total Expenditure (in per cent)	14.13	18.09	16.70	22.70	24.86
42. Capital Expenditure/Total Outlay (in per cent)	3.61	5.18	6.97	8.66	9.40
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	3.45	5.00	6.66	8.29	8.87
<b>III Management of Fiscal Imbalances</b>					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-2.63	-2.17	-2.49	-1.96	-0.87
45. Fiscal Deficit/GSDP (in per cent)	-3.20	-3.01	-3.34	-3.13	-2.01
46. Primary Deficit (Surplus)/GSDP (in per cent)	-0.33	-0.25	-0.61	-0.66	0.21
47. Revenue Deficit/Fiscal Deficit(in per cent)	82.30	72.16	74.62	62.67	43.54
48. Primary Revenue Balance/GSDP	0.002	0.006	0.002	0.005	0.013
<b>IV Management of Fiscal Liabilities</b>					
49. Fiscal Liabilities/GSDP (in per cent)	37.50	36.09	33.22	31.72	29.43
50. Fiscal Liabilities/RR (in per cent)	353.51	336.45	345.76	320.85	278.90
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	23934/ (-)1809	15126/ (-)1575	25334/ (-)4590	19083 (-)5758	31875/ (+)2224
52. Debt Redemption (Principal +interest)/Total Debt Receipts	0.95	0.95	0.98	0.96	0.95
<b>V Other Fiscal health Indicators</b>					
53. Return on Investment (in per cent)	0.01	0.01	0.07	0.05	0.09
54. Balance from Current Revenue (₹ in crore)	(-) 10794	(-) 4401	(-) 6080	(-) 4873	13104
55. Financial assets/Liabilities	0.26	0.27	0.27	0.28	0.31

Source: Finance Accounts

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

<sup>7</sup> Represents progressive amount blocked in incomplete projects (which cost more than ₹ one crore and above) at the end of the year.

<sup>#</sup> Incomplete figure as all the Departments did not submit information.

**APPENDIX 1.7**  
(Refer Paragraph 1.3.4,  
Page 12)

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

(₹ in crore)

Type of GoI fund	Released from Union	Released to Local Bodies	Delay in number of days	RBI Bank Rate	Penal Interest for delay
1 <sup>st</sup> installment of 2015-16 as Basic Grant (Urban Local Bodies)	318.61	41.84	104	6.75% to 7.25%	6.24
		194.58	108		5.62
		80.47	125		1.93
		0.81	138		0.04
		0.91	182		0.03
1 <sup>st</sup> installment of 2015-16 as Basic Grant (Rural Local Bodies)	735.43	723.37	95	7.75% to 8.25%	4.74
					10.14
<b>Total</b>	<b>1054.34</b>	<b>1041.98</b>			<b>28.74</b>

Source: Departmental figures

## APPENDIX 1.8

(Refer Paragraph  
1.8.3, Page 25)

## Illustrative list of Government Companies/Corporations having negative net-worth

(₹ in crore)

1	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Net Worth
1	2	3	4	5	6	7
<b>A.</b>	<b>WORKING GOVERNMENT COMPANIES</b>					
	<b>AGRICULTURE AND ALLIED</b>					
1	West Bengal Agro Industries Corporation Limited	2014-15	2015-16	8.41	(-)113.11	(-)104.70
	<b>Total</b>			<b>8.41</b>	<b>(-)113.11</b>	<b>(-)104.70</b>
	<b>FINANCING</b>					
2	West Bengal Handicrafts Development Corporation Limited	2014-15	2015-16	24.60	(-)27.83	(-)3.23
3	West Bengal Handloom and Powerloom Development Corporation Limited	2011-12	2014-15	46.77	(-)56.09	(-)9.32
	<b>Total</b>			<b>71.37</b>	<b>(-)83.92</b>	<b>(-)12.55</b>
	<b>MANUFACTURING</b>					
3	Gluconate Health Limited	2014-15	2015-16	27.31	(-)36.38	(-)9.07
4	Britannia Engineering Limited	2014-15	2015-16	11.29	(-)38.91	(-)27.62
5	Durgapur Chemicals Limited	2014-15	2015-16	123.18	(-)163.30	(-)40.12
6	Neo Pipes & Tubes Company Limited	2014-15	2015-16	2.20	(-)116.47	(-)114.27
7	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2014-15	2015-16	20.90	(-)22.82	(-)1.92
8	Greater Calcutta Gas Supply Corporation Limited	2013-14	2014-15	41.15	(-)332.72	(-)291.57
9	The Electro Medical and Allied Industries Limited	2013-14	2015-16	16.40	(-)72.54	(-)56.14
	<b>Total</b>			<b>242.43</b>	<b>(-)783.14</b>	<b>(-)540.71</b>
	<b>POWER</b>					
8	The Durgapur Projects Limited	2014-15	2015-16	1251.63	(-)1496.02	(-)244.39
9	West Bengal Green Energy Development Corporation Limited	2014-15	2015-16	4.99	(-)6.42	(-)1.43
	<b>SERVICE</b>			<b>1256.62</b>	<b>(-) 1502.44</b>	<b>(-) 245.82</b>
10	Webel Meadiatronics Limited	2014-15	2015-16	4.04	(-)11.69	(-)7.65
11	Webel Informatics Limited (Subsidiary of WBEIDC Limited)	2014-15	2015-16	0.40	(-)4.00	(-)3.60
12	The Calcutta Tramways Company (1978) Limited	2014-15	2015-16	20.40	(-)1512.15	(-)1491.75
	<b>Total</b>			<b>24.84</b>	<b>(-)1527.84</b>	<b>(-) 1503.00</b>

**Report on State Finances for the year ended 31 March 2016**

	Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
	<b>MISCELLANEOUS</b>					
13	Basumati Corporation Limited	2014-15	2015-16	0.10	(-)145.72	(-)145.62
	<b>Total</b>			<b>0.10</b>	<b>(-)145.72</b>	<b>(-)145.62</b>
<b>B.</b>	<b>NON-WORKING GOVERNMENT COMPANIES</b>					
	<b>MANUFACTURING</b>					
1	West Bengal Sugar Industries Development Corporation Limited	2014-15	2015-16	15.24	(-)170.42	(-)155.18
2	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2014-15	2015-16	8.02	(-)66.13	(-)58.11
	<b>Total</b>			<b>23.26</b>	<b>(-)236.55</b>	<b>(-)213.29</b>
	<b>POWER</b>					
3	DPL Coke Oven Limited	2014-15	2015-16	0.05	(-)0.15	(-)0.10
	<b>Total</b>			<b>0.05</b>	<b>(-)0.15</b>	<b>(-)0.10</b>

Source: Departmental figures

## APPENDIX 2.1

(Refer Paragraph 2.3.3 ;  
Page 39)

## Statement showing cases where persistent excesses were noticed during 2011-16

Grant No. and Name	Year	Provision	Expenditure	₹ in crore)	
				Excess	Percentage
<b>18-Finance</b>					
<b>2030-02-102-NP-002-(Revenue Voted)</b>	2011-12	0.02	11.42	11.41	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
	2015-16	0.32	20.67	20.35	6359
<b>2049-01-123-NP-008-(Revenue Charged)</b>	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
	2015-16	702.54	759.41	56.87	8
<b>2049-01-123-NP-009-(Revenue Charged)</b>	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
	2015-16	125.71	289.98	164.27	131
<b>2049-04-104-NP-003-(Revenue Charged)</b>	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
	2015-16	90.00	484.61	394.61	438
<b>24-Health and Family Welfare</b>					
<b>2210-05-105-NP-006-(Revenue Voted)</b>	2011-12	13.22	16.46	3.24	25
	2012-13	17.43	20.06	2.63	15
	2013-14	18.78	22.89	4.12	22
	2014-15	18.32	25.46	7.14	39
	2015-16	22.62	29.08	6.46	29
<b>25-Public Works</b>					
<b>5054-04-337-SP-006-(Capital Voted)</b>	2011-12	95.80	116.47	20.67	22
	2012-13	125.72	136.49	10.78	9
	2013-14	153.00	155.07	2.07	1
	2014-15	58.97	102.06	43.10	73
	2015-16	54.40	127.27	72.87	134
<b>64-Child Development<sup>1</sup></b>					
<b>2235-02-102-NP-001-(Revenue Voted)</b>	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
	2015-16	130.50	150.71	20.21	15

Source: Appropriation Accounts

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

## APPENDIX 2.2

(Refer Paragraph 2.3.4;  
Page 39)

### 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
<b>Voted Grants</b>						
1	5-Revenue	Agriculture	1709.02	1710.78	1.76	0
2	7-Revenue	Backward Classes Welfare	1257.54	1469.92	212.38	17
3	21-Revenue	Food and Supplies	3172.88	3863.95	691.07	22
4	24-Revenue	Health & Family Welfare	5165.18	5896.35	731.17	14
5	27-Revenue	Home	5144.24	5237.10	92.86	2
6	35-Revenue	Labour	718.72	739.10	20.38	3
7	40-Capital	Panchayat and Rural Development	31.47	39.25	7.78	25
8	43-Capital	Power and Non-Conventional Energy	1719.78	2126.17	406.39	24
9	45-Revenue	Public Health Engineering	1586.73	1706.67	119.94	8
10	48-Revenue	Science and Technology	23.36	25.57	2.21	9
11	56-Revenue	Women Development and Social Welfare	1037.85	1171.47	133.62	13
<b>Total Voted</b>			<b>21566.77</b>	<b>23986.33</b>	<b>2419.56</b>	
<b>Charged Appropriations</b>						
		NIL				
<b>Grand Total</b>			<b>21566.77</b>	<b>23986.33</b>	<b>2419.56</b>	

Source: Appropriation Accounts



## APPENDIX 2.3

(Refer Paragraph 2.3.5 ;  
Page 40)

## Expenditure incurred without provision during 2015-16

Sl. No.	Number and name of the Grant / Appropriation		(₹ in crore)
	Grants	Head of Account	Expenditure incurred without provisions
1	5-Agriculture	2401-00-105-SP 016 (Revenue Voted)	3.57
		2401-00-105-SP 018 (Revenue Voted)	1.39
		2401-00-105-SP 019 (Revenue Voted)	1.39
		2401-00-108-SP 034 (Revenue Voted)	21.18
		2401-00-109-SP 032 (Revenue Voted)	57.91
		2401-00-111-SP 014 (Revenue Voted)	0.16
		2401-00-113-CN 001 (Revenue Voted)	0.32
		2401-00-113-CN 002 (Revenue Voted)	0.16
		2401-00-113-CN 003 (Revenue Voted)	3.81
		2401-00-113-SP 005 (Revenue Voted)	17.15
		2401-00-113-SP 007 (Revenue Voted)	2.95
		2401-00-789-CN 001 (Revenue Voted)	1.28
		2401-00-789-CN 004 (Revenue Voted)	0.44
		2401-00-789-SP 016 (Revenue Voted)	0.03
		2401-00-789-SP 059 (Revenue Voted)	10.14
		2401-00-789-SP 062 (Revenue Voted)	1.64
		2401-00-789-SP 065 (Revenue Voted)	5.06
		2401-00-789-SP 066 (Revenue Voted)	6.15
		2401-00-796-CN 001 (Revenue Voted)	0.31
		2401-00-796-CN 003 (Revenue Voted)	0.15
		2401-00-796-SP 045 (Revenue Voted)	1.82
		2401-00-796-SP 048 (Revenue Voted)	0.46
		2402-00-102-SP 023 (Revenue Voted)	7.70
2402-00-789-SP 005 (Revenue Voted)	2.30		
4401-00-103-CN 001 (Capital Voted)	6.00		
2	7-Backward Classes Welfare	2225-02-796-SP 050 (Revenue Voted)	1.27
		2225-80-800-SP 034 (Revenue Voted)	5.00
		4225-01-283-SP 002 (Capital Voted)	2.25
3	8-Co-Operation	2425-00-107-SP 047 (Revenue Voted)	33.58
4	9-Commerce and Industries	2551-60-796-SP 005 (Revenue Voted)	0.01
5	10-Consumer Affairs	3456-00-800-CN 001 (Revenue Voted)	0.83
		3456-00-800-CN 003 (Revenue Voted)	1.13
6	11-Micro & Small Scale Enterprises & Textiles	2401-00-789-SP 011 (Revenue Voted)	0.08
		2851-00-110-SP 066 (Revenue Voted)	0.02
		2851-00-796-SP 043 (Revenue Voted)	0.20
		6860-01-190-SP 019 (Capital Voted)	4.71
7	12-Development and Planning	4210-03-105-SP 019 (Capital Voted)	2.66
		4575-60-789-SP 007 (Capital Voted)	24.20
		4575-60-796-SP 025 (Capital Voted)	6.60
8	13-Higher Education	2203-00-112-CS 001 (Revenue Voted)	23.53

**Report on State Finances for the year ended 31 March 2016**

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2203-00-112-SP 007 (Revenue Voted)	1.20
		2203-00-112-SP 008 (Revenue Voted)	1.24
		2203-00-112-SP 010 (Revenue Voted)	13.81
		4202-02-105-SP 020 (Capital Voted)	6.00
<b>9</b>	<b>15-School Education</b>	2202-02-106-SP 001 (Revenue Voted)	33.60
<b>10</b>	<b>18-Finance</b>	2030-02-102-NP 003 (Revenue Voted)	0.05
		2045-00-797-NP 001(Revenue Voted)	837.72
		2054-00-097-SP 005 (Revenue Voted)	0.94
		2071-01-200-NP 003 (Revenue Voted)	0.18
		2071-01-800-NP 004 (Revenue Voted)	4.19
		2075-00-800-NP 004 (Revenue Voted)	7.74
<b>11</b>	<b>20-Fisheries</b>	2405-00-101-SP 045 (Revenue Voted)	1.60
		2405-00-101-SP 046 (Revenue Voted)	0.05
		2405-00-789-SP 038 (Revenue Voted)	0.53
		2405-00-789-SP 039 (Revenue Voted)	0.17
		2405-00-800-CN 002 (Revenue Voted)	0.08
<b>12</b>	<b>21-Food &amp; Supplies</b>	2235-60-200-NP 035 (Revenue Voted)	159.71
		4408-02-101-SP 002 (Capital Voted)	6.73
		4408-02-800-SP 001 (Capital Voted)	7.43
<b>13</b>	<b>22-Food Processing Industries &amp; Horticulture</b>	2401-00-789-SP 001 (Revenue Voted)	0.04
		2401-00-789-SP 002 (Revenue Voted)	0.10
		2401-00-789-SP 003 (Revenue Voted)	0.06
		2852-60-102-SP 001 (Revenue Voted)	0.02
<b>14</b>	<b>23-Forest</b>	2401-00-800-SP 023 (Revenue Voted)	5.64
		2406-01-003-NP 001 (Revenue Voted)	2.00
		2406-01-102-SP 030 (Revenue Voted)	0.59
		2406-02-800-NP 003 (Revenue Voted)	2.86
		3451-00-090-NP 043 (Revenue Voted)	0.03
<b>15</b>	<b>24-Health &amp; Family Welfare</b>	2210-01-001-NP 004 (Revenue Voted)	1.00
		2210-02-101-SP 003 (Revenue Voted)	0.21
		2210-05-105-SP 033 (Revenue Voted)	13.33
		2210-05-105-SP 034 (Revenue Voted)	20.09
		2210-06-101-SP 018 (Revenue Voted)	10.61
		2210-06-101-SP 029 (Revenue Voted)	10.69
		2210-06-113-NP 001 (Revenue Voted)	0.09
		4210-03-105-SP 005 (Capital Voted)	8.35
<b>16</b>	<b>25-Public Works</b>	2059-01-053-NP 045 (Revenue Voted)	0.71
		2205-00-103-SP 010 (Revenue Voted)	0.02
		3054-01-337-NP 003 (Revenue Voted)	7.51
		3054-80-797-NP 001 (Revenue Voted)	18.34
		3054-80-797-SP 003 (Revenue Voted)	55.48
		7075-01-190-NP 001 (Capital Voted)	50.00
<b>17</b>	<b>26-Hill Affairs</b>	2551-60-191-SP 001 (Revenue Voted)	0.02
		2551-60-193-SP 060 (Revenue Voted)	11.34
<b>18</b>	<b>27-Home</b>	2059-01-051-NP 001 (Revenue Voted)	0.46
		2070-00-105-NP 040 (Revenue Voted)	0.19
		4059-01-051-SP 077 (Capital Voted)	20.40
<b>19</b>	<b>30-Information and Cultural Affairs</b>	2205-00-102-CN 003 (Revenue Voted)	4.47
		2205-00-103-SP 009 (Revenue Voted)	0.25

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2220-01-800-NP 012 (Revenue Voted)	0.77
		2220-60-106-SP 006 (Revenue Voted)	0.03
20	33-Correctional Administration	2056-00-800-SP 005 (Revenue Voted)	0.04
		2058-00-101-NP 002 (Revenue Voted)	0.09
21	35-Labour	2230-02-001-CN 001 (Revenue Voted)	0.15
22	36-Land and Land Reforms	2029-00-102-SP 013 (Revenue Voted)	0.15
		2225-04-277-SP 001 (Revenue Voted)	0.94
23	38-Minority Affairs & Madrasah Education	4235-02-800-SP 007 (Capital Voted)	16.69
		2217-05-789-SP 002 (Revenue Voted)	0.50
24	39-Municipal Affairs	6217-60-789-SP 007 (Capital Voted)	0.25
		6217-60-796-SP 001 (Capital Voted)	0.07
		6217-60-800-SP 001 (Capital Voted)	0.81
		2501-06-789-SP 003 (Revenue Voted)	0.85
25	40-Panchayat and Rural Development	2501-06-796-SP 003 (Revenue Voted)	0.24
		2515-00-196-SP 007 (Revenue Voted)	627.06
		2515-00-800-NP 001 (Revenue Voted)	5.64
		2515-00-800-SP 035 (Revenue Voted)	45.48
		4702-00-796-SP 050 (Capital Voted)	0.45
		2801-02-800-SP 006 (Revenue Voted)	3.76
		4801-02-190-SP 005 (Capital Voted)	582.77
		4801-02-789-SP 001 (Capital Voted)	273.17
		4801-02-796-SP 001 (Capital Voted)	54.64
26	43-Power & Non-conventional Energy Sources	4801-05-001-SP 001 (Capital Voted)	6.25
		4801-05-789-SP 001 (Capital Voted)	2.93
		4801-05-796-SP 001 (Capital Voted)	0.58
		6801-00-202-NP 004 (Capital Voted)	25.00
		6801-00-202-SP 057 (Capital Voted)	250.00
27	49-Sports and Youth Services	2204-00-103-SP 019 (Revenue Voted)	0.12
28	51-Technical Education & Training	2203-00-105-SP 006 (Revenue Voted)	0.20
29	52-Tourism	3452-01-101-SP 007 (Revenue Voted)	0.34
30	53-Transport	3055-00-797-SP 001 (Revenue Voted)	51.70
31	54-Urban Development	2217-05-193-NP 023 (Revenue Voted)	0.20
32	55-Water Resources Investigation & Development	4702-00-796-SP 035 (Capital Voted)	0.02
		2235-02-101-SP 025 (Revenue Voted)	0.11
		2235-02-103-SP 016 (Revenue Voted)	0.52
		2235-02-103-SP 029 (Revenue Voted)	8.55
		2235-02-789-SP 053 (Revenue Voted)	4.64
		2235-02-789-SP 054 (Revenue Voted)	3.02
		2235-02-789-SP 055 (Revenue Voted)	0.04
		2235-02-796-SP 025 (Revenue Voted)	0.02
		4059-60-051-CN 001 (Capital Voted)	0.16
33	56-Women Development & Social Welfare	4702-00-101-SP 044 (Capital Voted)	37.44
		4702-00-789-SP 038 (Capital Voted)	11.44
34	58-Paschimanchal Unnayan Affairs	4702-00-796-SP 051 (Capital Voted)	3.12

**Report on State Finances for the year ended 31 March 2016**

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
35	60-Civil Defence	2070-00-106-SP 004 (Revenue Voted)	1.82
		2070-00-800-NP 036 (Revenue Voted)	0.84
36	63-Statistics & Programme Implementation	3454-02-112-NP 004 (Revenue Voted)	0.66
37	64-Child Development	2236-02-789-SP 007 (Revenue Voted)	104.15
		2236-02-796-SP 007 (Revenue Voted)	42.66
38	65-Tribal Development	2225-02-796-NP 082 (Revenue Voted)	0.10
		2225-02-796-CN 004 (Revenue Voted)	0.44
		4225-02-800-SP 004 (Capital Voted)	0.22
39	66-Sericulture	2851-00-107-NP 028 (Revenue Voted)	0.17
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2049-01-101-NP 013 (Revenue Charged)	0.02
		2049-01-101-NP 147 (Revenue Charged)	90.30
		2049-01-101-NP 204 (Revenue Charged)	94.20
		2049-01-101-NP 207 (Revenue Charged)	48.60
		2049-01-123-NP 013 (Revenue Charged)	95.05
		2049-01-123-NP 016 (Revenue Charged)	255.92
		2049-01-123-NP 017 (Revenue Charged)	186.33
		2049-01-123-NP 021 (Revenue Charged)	371.02
		2049-01-123-NP 024 (Revenue Charged)	600.90
		2049-02-249-NP 003 (Revenue Charged)	1.31
2	40-Panchayat & Rural Development	2049-01-200-NP 036 (Revenue Charged)	0.06
	<b>Total</b>		<b>5503.13</b>

Source: Appropriation Accounts

**APPENDIX 2.4***(Refer Paragraph 2.3.6;  
Page 40)***Statement of various grants/  
appropriations where savings were  
more than ₹ 1 crore or more than  
20 per cent of the total provision****(₹ in crore)**

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Voted)</b>					
1	1	Legislative Assembly Secretariat	61.05	18.17	30
2	3	Council of Ministers	31.52	8.81	28
3	4	Agricultural Marketing	111.20	35.89	32
4	5	Agriculture	1709.02	1.76	-
5	6	Animal Resources Development	866.85	300.81	35
6	8	Co-operation	352.62	69.24	20
7	9	Commerce and Industries	796.53	255.62	32
8	10	Consumer Affairs	79.79	8.52	11
9	11	Micro & Small Scale Enterprises & Textiles	644.71	216.05	34
10	12	Development and Planning	232.58	4.04	2
11	13	Higher Education	2734.59	189.32	7
12	14	Mass Education Extension and Library Services	257.57	22.06	9
13	15	School Education	20993.31	4022.05	19
14	16	Environment	56.90	12.33	22
15	17	Excise	153.00	52.34	34
16	18	Finance	14771.45	310.81	2
17	19	Fire & Emergency Services	218.74	33.03	15
18	20	Fisheries	275.28	59.18	21
19	22	Food Processing Industries and Horticulture	137.64	84.85	62
20	23	Forest	596.53	88.94	15
21	25	Public Works	1496.63	305.57	20
22	26	Hill Affairs	636.82	18.16	3
23	28	Housing	116.62	24.90	21
24	30	Information and Cultural Affairs	272.39	13.17	5
25	31	Information Technology	172.94	2.25	1
26	32	Irrigation and Waterways	619.97	73.36	12
27	33	Correctional Administration (Jails)	201.79	8.45	4
28	34	Judicial	474.12	81.60	17
29	36	Land & Land Reforms	907.91	114.66	13
30	37	Law	7.70	2.54	33
31	38	Minority Affairs and Madrasah Education	1529.52	156.35	10
32	39	Municipal Affairs	5826.79	906.75	16
33	40	Panchayat& Rural Development	18259.77	1292.64	7
34	41	Parliamentary Affairs	11.45	1.36	12
35	42	Personnel and Administrative Reforms	43.34	5.32	12
36	43	Power and Non-Conventional Energy Sources	1127.33	53.99	5
37	46	Refugee Relief and Rehabilitation	41.71	12.45	30

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Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
38	47	Disaster Management	2271.58	625.15	28
39	49	Sports & Youth Services	357.33	23.88	7
40	50	Sunderban Affairs	298.66	59.64	20
41	51	Technical Education and Training	442.23	130.47	30
42	52	Tourism	93.95	18.74	20
43	53	Transport	914.17	2.85	-
44	54	Urban Development	1113.34	203.49	18
45	55	Water Resources Investigation and Development	492.86	78.32	16
46	56	Women Development & Social Welfare	1037.85	133.61	13
47	57	Bio-Technology	16.41	11.68	71
48	58	PaschimanchalUnnayan Affairs	283	41.85	15
49	59	Self-Help Groups and Self Employment	441.18	18.91	4
50	60	Civil Defence	364.71	54.25	15
51	61	Chief Minister's Office	4.09	1.38	34
52	62	North Bengal Development	105.05	94.35	90
53	63	Statistics and Programme Implementation	99.82	60.02	60
54	64	Child Development	2849.63	385.14	14
55	65	Tribal Development	573.64	86.85	15
56	66	Sericulture	197.13	105.51	54
57	67	Public Enterprises and Industrial Reconstruction	8.69	3.02	35
<b>Capital (Voted)</b>					
1	1	Legislative Assembly Secretariat	13.50	13.50	100
2	4	Agricultural Marketing	213.00	128.94	61
3	5	Agriculture	802.00	399.22	50
4	6	Animal Resources Development	88.52	52.93	60
5	7	Backward Classes Welfare	28.70	12.86	45
6	8	Co-operation	125.90	12.76	10
7	9	Commerce and Industries	86.71	45.31	52
8	11	Micro and Small Scale Enterprises and Textiles	270.14	141.53	52
9	12	Development and Planning	204.89	89.81	44
10	13	Higher Education	115.75	27.30	24
11	15	School Education	263.00	164.28	62
12	17	Excise	10.25	4.70	46
13	18	Finance	105.04	52.76	50
14	19	Fire and Emergency Services	140.74	43.98	31
15	20	Fisheries	71.47	15.39	22
16	21	Food & Supplies	162.00	67.42	42
17	22	Food Processing Industries and Horticulture	24.87	18.99	76
18	23	Forest	25.00	4.47	18
19	24	Health and Family Welfare	1840.56	5.74	-
20	25	Public Works	5086.81	1476.51	29
21	27	Home	539.06	228.76	42
22	28	Housing	775.42	97.51	13
23	30	Information and Cultural Affairs	62.88	38.53	61
24	31	Information Technology	13.00	2.00	15
25	32	Irrigation and Waterways	2072.47	1202.98	58
26	33	Correctional Administration	13.21	5.08	38
27	34	Judicial	94.60	50.61	53
28	35	Labour	14.04	2.48	18
29	36	Land & Land Reforms	47.04	17.65	38
30	38	Minority Affairs and Madrasah Education	1427.50	985.41	69
31	39	Municipal Affairs	252.26	132.43	52
32	42	Personnel and Administrative Reforms	67.50	6.11	9

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
33	45	Public Health Engineering	413.58	241.57	58
34	46	Refugee Relief and Rehabilitation	65.00	9.02	14
35	47	Disaster Management	109.27	27.96	26
36	49	Sports and Youth Services	41.00	4.34	11
37	50	Sundarban Affairs	100.00	52.90	53
38	51	Technical Education and Training	451.79	140.81	31
39	52	Tourism	236.00	185.44	79
40	53	Transport	425.23	72.13	17
41	54	Urban Development	1610.04	473.14	29
42	55	Water Resources Investigation and Development	987.85	366.24	37
43	56	Women Development and Social Welfare	30.00	21.56	72
44	57	Bio-Technology	4.40	4.40	100
45	58	Paschimanchal Unnayan Affairs	90.00	6.69	7
46	59	Self Help Group and Self Employment	40.00	7.09	18
47	60	Civil Defence	18.25	8.41	46
48	62	North Bengal Development	550.00	109.80	20
49	63	Statistics and Programme Implementation	3.10	0.86	28
50	64	Child Development	122.30	119.65	98
51	65	Tribal Development	51.50	43.55	85
52	66	Sericulture	1.50	0.74	49
53	67	Public Enterprises and Industrial Reconstruction	74.73	9.71	13
<b>Revenue (Charged)</b>					
1	1	Legislative Assembly Secretariat	0.55	0.39	71
2	2	Governor's Secretariat	10.32	2.28	22
3	6	Animal Resources Development	0.05	0.05	100
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	2.50	1.72	69
6	9	Commerce and Industries	2.50	2.50	100
7	18	Finance	24741.46	1448.63	6
8	19	Fire and Emergency Services	0.10	0.10	100
9	20	Fisheries	9.00	5.83	65
10	22	Food Processing Industries and Horticulture	0.20	0.20	100
11	23	Forest	0.05	0.05	100
12	25	Public Works	9.24	1.16	13
13	28	Housing	0.96	0.57	59
14	32	Irrigation & Waterways	94.39	6.56	7
15	34	Judicial	105.99	7.81	7
16	36	Land and Land Reforms	2.50	2.50	100
17	39	Municipal Affairs	2.00	2.00	100
18	42	Personnel and Administrative Reforms	17.74	9.60	54
19	43	Power and Non-Conventional Energy Sources	35.00	8.62	25
20	45	Public Health Engineering	0.61	0.51	84
21	47	Disaster Management	21.25	21.22	100
<b>Capital (Charged)</b>					
1	6	Animal Resources Development	0.07	0.02	29
2	7	Backward Classes Welfare	0.05	0.05	100
3	9	Commerce and Industries	6.00	6.00	100
4	18	Finance	39144.22	19051.27	49
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.53	6.72	43
7	21	Food and Supplies	0.43	0.11	26
8	28	Housing	3.00	1.95	65
9	32	Irrigation and Waterways	0.80	0.39	49

***Report on State Finances for the year ended 31 March 2016***

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<b>Sl. No.</b>	<b>Grant No.</b>	<b>Name of the Grant/Appropriation</b>	<b>Total Grant/Appropriation</b>	<b>Savings</b>	<b>Percentage</b>
<b>10</b>	40	Panchayat and Rural Development	2.15	0.87	40
<b>11</b>	43	Power and Non-Conventional Energy Sources	70.00	5.11	7
<b>12</b>	45	Public Health Engineering	1.25	0.75	60
<b>13</b>	46	Refugee Relief and Rehabilitation	5.20	3.95	76
<b>14</b>	47	Disaster Management	3.42	3.42	100

*Source: Appropriation Accounts*



## APPENDIX 2.5

(Refer Paragraph 2.3.7;  
Page 41)

## Statement showing cases where persistent savings were noticed during 2011-16

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
<b>8-Co-Operation</b>					
<b>2425--00-107-NP-045-(Revenue-Voted)</b>	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
	2015-16	3.47	-	3.47	100
<b>14-Mass Education Extension and Library Services</b>					
<b>4202-04-105-SP 001-(Capital-Voted)</b>	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
	2015-16	6.04	5.96	0.08	1
<b>19-Fire and Emergency Services</b>					
<b>4070-00-800-SP 005-(Capital-Voted)</b>	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
	2015-16	49.10	26.27	22.83	47
<b>23-Forests</b>					
<b>4406-01-789-SP 001-(Capital-Voted)</b>	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
	2015-16	12.00	5.29	6.71	56
<b>28-Housing</b>					
<b>4216-02-105-SP 001(Capital-Voted)</b>	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
	2015-16	19.00	18.38	0.62	3
<b>50-Sunderban Affairs</b>					
<b>2575-02-789- SP 001 (Revenue-Voted)</b>	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
	2015-16	140.11	109.99	30.12	22
<b>51-Technical Education and Training</b>					
<b>2203-00-105- SP 001 (Revenue-Voted)</b>	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
	2015-16	27.31	20.51	6.80	25
<b>53-Transport</b>					
<b>3055-00-800- NP-006-(Revenue-Voted)</b>	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
	2015-16	3.32	-	3.32	100

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Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
<b>55-Water Resources Investigation and Development</b>					
<b>2702- 03-103-NP 001 (Revenue-Voted)</b>	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
	2015-16	95.96	72.67	23.29	24
<b>59-Self-Help Groups and Self-Employment</b>					
<b>2435- 01-101-SP 015- (Revenue-Voted)</b>	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
	2015-16	25.00	24.84	0.16	01
<b>2435- 01-789-SP 008 (Revenue-Voted)</b>	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
	2015-16	15.00	14.81	0.19	01
<b>2515-00-789- SP 004- (Revenue-Voted)</b>	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
	2015-16	15.00	1.11	13.89	93
<b>2515-00-800-SP 030 (Revenue-Voted)</b>	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
	2015-16	40.00	4.98	35.02	88

Source: Appropriation Accounts

**APPENDIX 2.6***(Refer Paragraph 2.3.8;  
Page 41)***Statement of various grants/  
appropriations in which savings  
occurred but no part of which had  
been surrendered**

				(₹ in crore)
Sl. No.	Grant No.	Name of grant/appropriation		Savings
<b>I – Grant</b>				
1	3	Council of Ministers	(Revenue-Voted)	8.81
2	4	Agricultural Marketing	(Revenue-Voted)	35.89
			(Capital-Voted)	128.94
3	5	Agriculture	(Capital-Voted)	399.22
4	6	Animal Resources Development	(Revenue-Voted)	300.81
			(Capital-Voted)	52.93
5	7	Backward Classes Welfare	(Capital-Voted)	12.86
6	8	Co-operation	(Revenue-Voted)	69.24
			(Capital-Voted)	12.76
7	10	Consumer Affairs	(Revenue-Voted)	8.52
8	11	Micro & Small Scale Enterprises and Textiles	(Revenue-Voted)	216.05
			(Capital-Voted)	141.53
9	13	Higher Education	(Revenue-Voted)	189.32
			(Capital-Voted)	27.30
10	14	Mass Education Extension and Library Services	(Revenue-Voted)	22.06
			(Capital-Voted)	0.70
11	15	School Education	(Revenue-Voted)	4022.05
			(Capital-Voted)	164.28
12	16	Environment	(Revenue-Voted)	12.33
13	17	Excise	(Revenue-Voted)	52.34
			(Capital-Voted)	4.70
14	18	Finance	(Revenue-Voted)	310.81
			(Capital-Voted)	52.76
15	19	Fire and Emergency Services	(Revenue-Voted)	33.03
			(Capital-Voted)	43.98
16	20	Fisheries	(Revenue-Voted)	59.18
			(Capital-Voted)	15.39
17	21	Food and Supplies	(Capital-Voted)	67.42
18	22	Food Processing Industries and Horticulture	(Revenue-Voted)	84.85
			(Capital-Voted)	18.99
19	23	Forest	(Revenue-Voted)	88.94
			(Capital-Voted)	4.47
20	24	Health and Family Welfare	(Capital-Voted)	5.74
21	25	Public Works	(Revenue-Voted)	305.57
			(Capital-Voted)	1476.51
22	26	Hill Affairs	(Revenue-Voted)	18.16
23	30	Information and Cultural Affairs	(Revenue-Voted)	13.17
			(Capital-Voted)	38.53
24	32	Irrigation and Waterways	(Revenue-Voted)	73.36
			(Capital-Voted)	1202.98

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Sl. No.	Grant No.	Name of grant/appropriation	Savings	
25	33	Correctional Administration (Jails)	(Revenue-Voted)	8.45
			(Capital-Voted)	5.08
26	34	Judicial	(Revenue-Voted)	81.60
			(Capital-Voted)	50.61
27	35	Labour	(Capital-Voted)	2.48
28	36	Land and Land Reforms	(Revenue-Voted)	114.66
			(Capital-Voted)	17.65
29	37	Law	(Revenue-Voted)	2.54
30	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	156.35
			(Capital-Voted)	985.41
31	41	Parliamentary Affairs	(Revenue-Voted)	1.36
32	42	Personnel & Administrative Affairs	(Revenue-Voted)	5.32
			(Capital-Voted)	6.11
33	43	Power and Non-Conventional Energy Sources	(Revenue-Voted)	53.99
34	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	12.45
			(Capital-Voted)	9.02
35	47	Disaster Management	(Revenue-Voted)	625.15
			(Capital-Voted)	27.96
36	49	Sports and Youth Services	(Revenue-Voted)	23.88
			(Capital-Voted)	4.34
37	50	Sunderban Affairs	(Revenue-Voted)	59.64
			(Capital-Voted)	52.90
38	51	Technical Education and Training	(Revenue-Voted)	130.47
			(Capital-Voted)	140.81
39	52	Tourism	(Revenue-Voted)	18.74
			(Capital-Voted)	185.44
40	53	Transport	(Revenue-Voted)	2.85
			(Capital-Voted)	72.13
41	54	Urban Development	(Revenue-Voted)	203.49
			(Capital-Voted)	473.14
42	55	Water Investigation and Development	(Revenue-Voted)	78.32
			(Capital-Voted)	366.24
43	56	Women Development and Social Welfare	(Capital-Voted)	21.56
44	58	PaschimanchalUnnayn Affairs	(Revenue-Voted)	41.85
			(Capital-Voted)	6.69
45	59	Self Help Groups and Self Employment	(Revenue-Voted)	18.91
			(Capital-Voted)	7.09
46	60	Civil Defence	(Revenue-Voted)	54.25
			(Capital-Voted)	8.41
47	61	Chief Minister's Office	(Revenue-Voted)	1.38
48	62	North Bengal Development	(Revenue-Voted)	94.35
			(Capital-Voted)	109.80
49	63	Statistics and Programme Implementation	(Revenue-Voted)	60.02
			(Capital-Voted)	0.86
50	64	Child Development	(Revenue-Voted)	385.14
			(Capital-Voted)	119.65
51	65	Tribal Development	(Revenue-Voted)	86.85
			(Capital-Voted)	43.55
52	67	Public Enterprises and Industrial Reconstruction	(Revenue-Voted)	3.02
			(Capital-Voted)	9.71
<b>Total for Grants</b>			<b>14848.15</b>	

Sl. No.	Grant No.	Name of grant/appropriation	Savings
<b>II – Appropriation</b>			
1	6	Animal Resources Development	(Revenue-Charged) 0.05 (Capital-Charged) 0.02
2	7	Backward Classes Welfare	(Revenue-Charged) 0.05 (Capital-Charged) 0.05
3	8	Co-operation	(Revenue-Charged) 1.72 (Capital-Charged) 3.27
4	18	Finance	(Revenue-Charged) 1448.63 (Capital-Charged) 19051.27
5	19	Fire and Emergency Services	(Revenue-Charged) 0.10 (Capital-Charged) 0.40
6	20	Fisheries	(Revenue-Charged) 5.83 (Capital-Charged) 6.72
7	21	Food and Supplies	(Capital-Charged) 0.11
8	22	Food Processing Industries and Horticulture	(Revenue-Charged) 0.20 (Capital-Charged) 0.04
9	23	Forest	(Revenue-Charged) 0.05
10	25	Public Works	(Revenue-Charged) 1.16
11	32	Irrigation and Waterways	(Revenue-Charged) 6.56 (Capital-Charged) 0.39
12	34	Judicial	(Revenue-Charged) 7.81
13	36	Land and Land Reforms	(Revenue-Charged) 2.50
14	42	Personnel & Administrative Reforms	(Revenue-Charged) 9.60
15	43	Power & Non-Conventional Energy	(Revenue-Charged) 8.62 (Capital-Charged) 5.11
16	46	Refugee Relief & Rehabilitation	(Capital-Charged) 3.95
17	47	Disaster Management	(Revenue-Charged) 21.22 (Capital-Charged) 3.42
		<b>Total for Appropriations</b>	<b>20588.85</b>
		<b>Grand Total</b>	<b>35437.00</b>

Source: Appropriation Accounts

## APPENDIX 2.7

(Refer Paragraph 2.3.8;  
Page 41)

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

(₹ in crore)					
Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
1	1-Legislative Assembly Secretariat	(Capital-Voted)	13.50	7.50	6
2	2-Governor's Secretariat	(Revenue-Charged)	2.28	1.23	1.05
3	9-Commerce and Industries	(Revenue-Voted)	255.62	168.42	87.2
4	27-Home	(Capital-Voted)	228.76	121.31	107.45
5	28-Housing	(Revenue -Voted)	24.90	23.14	1.76
		(Capital-Voted)	97.51	6.62	90.89
6	45-Public Health Engineering	(Capital-Voted)	241.57	175.66	65.91
7	57-Bio-Technology	(Capital-Voted)	4.40	0.04	4.36
8	66-Sericulture	(Revenue-Voted)	105.51	86.48	19.03
	<b>Total</b>		<b>974.05</b>	<b>590.40</b>	<b>383.65</b>

Source: Appropriation Accounts

## APPENDIX 2.8

(Refer Paragraph 2.3.8;  
Page 41)

## Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2016

(₹ in crore)					
Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	1	31-03-2016	26.14	2011,2059,4059	Legislative Assembly Secretariat
2	2	31-03-2016	1.23	2012	Governor's Secretariat
3	9	31-03-2016	226.17	2049,2058,2852,2853,3451,4059,4407,4551,4857,4885,6003,6407,6551,6857,6860,6885,7465	Commerce and Industries
4	12	31-03-2016	120.71	2059,2505,3451,4235,4575	Development and Planning
5	27	31-03-2016	329.28	2015,2055,2575,4575	Home
6	28	31-03-2016	32.94	2049,2216,2251,2852,4216,5452,6003	Housing
7	31	31-03-2016	28.02	2251,4070	Information Technology
8	45	31-03-2016	266.12	2049,2215,2251,2551,4059,4215,6003,6004	Public Health Engineering
9	48	31-03-2016	1.13	3425,3451	Science and Technology
10	57	31-03-2016	11.84	2052, 3425,5425	Bio-Technology
11	66	31-03-2016	88.95	2401,2851,3451,4851	Sericulture
	<b>Total</b>		<b>1132.53</b>		

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

**APPENDIX 2.9***(Refer Paragraph 2.3.9;  
Page 42)***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
	<b>A-</b>	<b>Revenue (Voted)</b>				
1	3-	Council of Ministers	2959.60	2270.84	688.76	192.41
2	4-	Agricultural Marketing	10716.00	7530.77	3185.23	404.00
3	6-	Animal Resources Development	84263.17	56603.79	27659.38	2422.00
4	8-	Co-Operation	34471.65	28337.89	6133.76	790.00
5	10-	Consumer Affairs	7339.29	7126.93	212.36	639.50
6	13-	Higher Education	258324.27	254526.53	3797.74	15134.29
7	14-	Mass Education Extension and Library Services	25221.66	23550.70	1670.96	535.06
8	18-	Finance	1472093.37	1446064.14	26029.23	5052.05
9	20-	Fisheries	24535.06	21609.99	2925.07	2992.60
10	22-	Food Processing Industries and Horticulture	12712.61	5278.15	7434.46	1051.00
11	23-	Forest	59577.72	50758.81	8818.91	75.00
12	28-	Housing	11503.84	9171.80	2332.04	157.86
13	32-	Irrigation and Waterways	59399.03	54661.30	4737.73	2598.46
14	34-	Judicial	47050.32	39252.20	7798.12	361.68
15	37-	Law	708.18	515.91	192.27	61.70
16	38-	Minority Affairs & Madrasah Education	152902.33	137317.71	15584.62	50.00
17	41-	Parliamentary Affairs	1129.93	1009.38	120.55	15.09
18	42-	Personnel and Administrative Reforms	4306.39	3802.29	504.10	27.83
19	49-	Sports & Youth Services	34472.34	33345.49	1126.85	1261.15
20	51-	Technical Education & Training	38503.44	31175.85	7327.59	5719.27
21	52-	Tourism	9319.72	7520.46	1799.26	75.00
22	54-	Urban Development	96122.51	90984.64	5137.87	15211.47
23	65-	Tribal Development	51864.18	48678.90	3185.28	5499.97
24	66-	Sericulture	16360.81	9161.54	7199.27	3351.87
25	67-	Public Enterprises and Industrial Reconstruction	854.09	567.40	286.69	14.97
		<b>Total for Revenue (Voted)</b>	<b>2516712.00</b>	<b>2370823.41</b>	<b>145888.10</b>	<b>63694.23</b>
	<b>B-</b>	<b>Capital (Voted)</b>				
1	4-	Agricultural Marketing	16100.00	8406.30	7693.70	5200.00
2	5-	Agriculture	59800.00	40277.79	19522.21	20400.00
3	7-	Backward Classes Welfare	2645.00	1584.41	1060.59	225.13
4	13-	Higher Education	10496.19	8845.65	1650.54	1079.16
5	15-	School Education	16300.00	9872.04	6427.96	10000.00
6	18-	Finance	8521.05	5228.47	3292.58	1983.00
7	20-	Fisheries	6804.00	5607.27	1196.73	342.70
8	22-	Food Processing Industries and Horticulture	2158.34	588.71	1569.63	329.00
9	27-	Home	48906.16	31029.67	17876.49	5000.00

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Sl. No.	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
10	30-	Information and Cultural Affairs	6259.60	2434.37	3825.23	28.11
11	32-	Irrigation & Waterways	200427.00	86948.97	113478.03	6820.00
12	34-	Judicial	7650.00	4399.20	3250.80	1809.85
13	36-	Land and Land Reforms	3903.55	2938.11	965.44	800.00
14	45-	Public Health Engineering	24719.00	17201.07	7517.93	16639.00
15	47-	Disaster Management	10910.00	8131.29	2778.71	17.18
16	49-	Sports and Youth Services	4000.00	3666.00	334.00	100.00
17	51-	Technical Education & Training	44148.00	31097.64	13050.36	1030.65
18	54-	Urban Development	160204.21	113690.54	46513.67	800.00
19	60-	Civil Defence	1750.00	984.38	765.62	75.10
20	62-	North Bengal Development	45000.00	44020.26	979.74	10000.00
21	65-	Tribal Development	4999.93	794.87	4205.06	150.00
<b>Total for Capital (Voted)</b>			<b>685702.03</b>	<b>427747.01</b>	<b>257955.02</b>	<b>82828.88</b>
<b>Total for (Voted)</b>			<b>3202413.54</b>	<b>2798570.42</b>	<b>403843.12</b>	<b>146523.11</b>
<b>Revenue (Charged)</b>						
1	18-	Finance	2392543.58	2329283.18	63260.40	81602.23
2	32-	Irrigation & Waterways	9041.74	8783.29	258.45	397.70
3	34-	Judicial	9982.80	9818.31	164.49	616.57
<b>Total for Revenue (Charged)</b>			<b>2411568.12</b>	<b>2347884.78</b>	<b>63683.34</b>	<b>82616.50</b>
<b>Capital (Charged)</b>						
1	18-	Finance	3880499.46	2009294.12	1871205.34	33922.08
<b>Total for Capital (Charged)</b>			<b>3880499.46</b>	<b>2009294.12</b>	<b>1871205.34</b>	<b>33922.08</b>
<b>Total for Charged</b>			<b>6292067.58</b>	<b>4357178.90</b>	<b>1934888.68</b>	<b>116538.58</b>
<b>Grand Total</b>			<b>9494481.12</b>	<b>7155749.32</b>	<b>2338731.80</b>	<b>263061.69</b>

Source: Appropriation Accounts



**APPENDIX 2.10***(Refer Paragraph 2.3.9 :  
Page 42)***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	5	<b>Agriculture</b> Revenue (Voted)	1426.38	282.64	1709.02	1710.78	1.76
2	7	<b>Backward Classes Welfare</b> Revenue (Voted)	616.66	640.88	1257.54	1469.92	212.38
3	21	<b>Food and Supplies</b> Revenue (Voted)	1290.38	1882.50	3172.88	3863.96	691.08
4	24	<b>Health &amp; Family Welfare</b> Revenue (Voted)	4898.34	266.85	5165.19	5896.35	731.16
5	27	<b>Home</b> Revenue (Voted)	4960.58	183.66	5144.24	5237.10	92.86
6	35	<b>Labour</b> Revenue (Voted)	682.10	36.62	718.72	739.10	20.38
7	40	<b>Panchayat and Rural Development</b> Capital (Voted)	10.00	21.47	31.47	39.25	7.78
8	43	<b>Power and Non- Conventional Energy</b> Capital (Voted)	1181.65	538.13	1719.78	2126.17	406.39
9	45	<b>Public Health Engineering</b> Revenue (Voted)	1576.74	9.99	1586.73	1706.67	119.94
		<b>Total</b>	<b>16642.83</b>	<b>3862.74</b>	<b>20505.57</b>	<b>22789.30</b>	<b>2283.73</b>

*Source: Appropriation Accounts*

## APPENDIX 2.11

(Refer Paragraph 2.3.10;  
Page 42)

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

(₹ in lakh)					
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	6	Animal Resources Development	2403-00-102-NP 003	(-)14.56	(-)6.62
2	7	Backward Classes Welfare	2225-80-001-NP 002	(-)38.82	(-)8.86
3	9	Commerce and Industries	2852-80-800-SP 007	(+) 3169.53	(-) 6.70
4	11	Micro and Small Scale Enterprises & Textiles	2851-00-103-SP 014	(-)2.81	(-)7.64
5	13	Higher Education	2202-03-102-NP 009	(+)1522.63	(-)42.88
6	15	School Education	2202-01-112-SP 008	(-)17331.65	(-)340.86
			2202-01-800-SP 003	(-)8624.22	(-)45.95
			2202-01-800-SP 031	(-)1006.00	(-)14.88
			2202-02-001-NP 005	(-)23.76	(-)30.84
			2202-02-101-NP 001	(+)3.00	(-)6.78
			2202-02-110-NP 001	(-)0.31	(-)57.71
			4202-01-202-SP 002	(+)15.96	(-)8.29
7	16	Environment	3435-04-103-SP 005	(-)680.67	(-)8.28
8	18	Finance	2054-00-097-NP 001	(-)23.01	(-)15.27
9	24	Health and Family Welfare	2210-01-110-NP 011	(+)45.00	(-)17.40
			2210-01-110-NP 025	(+)130.00	(-)6.63
			2210-04-101-NP 001	(+)5.00	(-)8.92
			2210-06-101-NP 001	(-)11.00	(-)22.50
			2210-06-101-NP 006	(-)1.56	(-)5.10
			2210-06-101-NP 009	(-)357.53	(-)7.78
			4210-01-800-SP 037	(-)1276.00	(-)10.00
10	25	Public Works	2059-80-001-NP 003	(+)867.66	(-)30.97
			2059-80-001-NP 004	(+)3851.72	(-)14.33
			3054-03-337-NP 001	(-)3500.00	(-)5.03
			3054-03-337-NP 002	(-)692.69	(-)10.42
			3054-80-001-NP 002	(+)100.00	(-)21.45
			4059-01-051-SP 012	(+)750.00	(-)6.65
			2055-00-101-NP 001	(-)118.59	(-)8.43
11	27	Home	2055-00-101-NP 004	(-)0.52	(-)5.33
			2055-00-109-NP 011	(-)12.44	(-)5.70
			2055-00-115-SP 003	(-)14.13	(-)6.86
			4055-00-207-SP 010	(-)27.44	(-)5.13
			4202-04-800-SP 002	(+)464.40	(-)8.00
12	30	Information & Cultural Affairs	4220-01-200-SP 002	(-)765.44	(-)16.35
			2700-02-001-NP 001	(+)106.38	(-)5.18
13	32	Irrigation and Waterways	2700-04-001-NP 001	(+)98.51	(-)7.19
			2711-01-001-NP 001	(+)1491.01	(-)22.88
			4700-80-800-SP 002	(+)862.00	(-)5.58
			4711-01-103-SP 475	(-)862.00	(-)10.35
			2210-01-102-NP 004	(-)2.00	(-)9.33
14	35	Labour			

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
15	36	Land and Land Reforms	2029-00-102-NP 003	(+)35.88	(-)58.05
			2029-00-102-SP 016	(-)500.00	(-)25.00
			2506-00-101-NP 001	(-)15.00	(-)5.10
16	47	Disaster Management	2235-02-001-NP 004	(+)106.52	(-)5.89
			2235-60-200-NP 011	(-)972.39	(-)6.61
17	49	Sports and Youth Services	2204-00-102-SP 003	(+)1182.81	(-)8.80
18	51	Technical Education and Training	2203-00-800-SP 010	(-)4157.61	(-)20.44
			2203-00-800-SP 013	(+)4157.61	(-)40.83
			2230-03-003-SP 001	(+)179.00	(-)5.91
19	53	Transport	2235-60-200-NP 026	(+)593.30	(-)6.63
			3055-00-190-SP 004	(-)2.58	(-)6.99
			5055-00-800-SP 004	(-)122.91	(-)10.57
20	54	Urban Development	4217-01-051-SP 002	(-)4138.08	(-)205.77
21	55	Water Resources Investigation and Development	2702-03-103-NP 001	(+)600.00	(-)23.29
22	60	Civil Defence	2070-00-107-NP 006	(+)4.30	(-)21.47
23	65	Tribal Development	2225-02-796-SP 073	(-)600.00	(-)11.37
			<b>Total</b>		<b>(-) 1347.77</b>
Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	4	Agricultural Marketing	2435-01-800-SP 002	(+)400.00	(+)7.86
2	5	Agriculture	2401-00-110-SP 001	(+)1500.00	(+)239.59
			2415-01-277-NP 001	(-)92.93	(+)8.37
			2415-01-277-NP 005	(+)92.93	(+)11.76
3	7	Backward Classes Welfare	2225-03-277-SP 003	(+)1529.05	(+)44.86
4	9	Commerce and Industries	2852-80-003-SP 004	(+)1200.00	(+)25.70
			2852-80-800-SP 009	(-)7452.13	(+)63.27
5	11	Micro and Small Scale Enterprises and Textiles	2851-00-103-SP 008	(+) 1743.23	(+) 29.67
6	15	School Education	2202-01-112-SP 001	(+)3584.83	(+)21.89
			2202-01-789-SP 013	(+)10890.60	(+)27.08
			2202-01-796-SP 013	(+)2856.22	(+)7.87
			2210-01-110-NP 013	(+)200.00	(+)33.72
			2210-05-105-NP 010	(+)33.47	(+)6.03
			4210-01-789-SP 002	(+)576.00	(+)91.35
7	25	Public Works	5054-04-337-SP 003	(+)3128.88	(+)9.95
8	27	Home	2055-00-108-NP 001	(+)159.43	(+)41.11
			2055-00-109-NP 001	(+)80.40	(+)141.86
			2055-00-109-NP 013	(-)111.59	(+)5.67
			2055-00-800-NP 015	(+)1752.77	(+)155.85
			4216-01-107-SP 001	(+)30.25	(+)20.71
9	30	Information & Cultural Affairs	2205-00-800-SP 057	(-)835.00	(+)22.45
10	35	Labour	2235-60-200-SP 008	(+)869.00	(+)11.66
11	36	Land and Land Reforms	2053-00-093-NP 001	(-)4.53	(+)5.12
12	39	Municipal Affairs	2217-05-191-SP 062	(-)1302.00	(+)13.02
			2217-05-192-SP 016	(-)5720.00	(+)57.20
			2217-05-789-SP 025	(-)1844.00	(+)18.44
13	54	Urban Development	2217-01-101-SP 005	(+)300.00	(+)17.27
			2217-05-193-SP 018	(+)274.23	(+)29.69
			4217-60-051-SP 012	(+)4138.08	(+)8.97
		<b>Total</b>			<b>1177.99</b>

Source: Appropriation Accounts

## APPENDIX 2.12

(Refer Paragraph 2.3.12

Page 43)

### 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	2401-00-105-SP016-National Mission on Sustainable Agriculture	Agriculture	3.57	
2		2401-00-105-SP018-National e-Governance Plan in Agriculture		1.39	
3		2401-00-105-SP019-National e-Governance Plan in Agriculture		1.39	
4		2401-00-108-SP034-National Food Security Mission		21.18	
5		2401-00-789-CN004-Sub-Mission on Agricultural Mechanization		0.44	
6		2401-00-789-SP059-National Food Security Mission		10.14	
7		2401-00-789-SP062-National Mission for Sustainable Agriculture		1.64	
8		2401-00-796-SP048-National Mission for Sustainable Agriculture		0.46	
9		4401-00-103-CN001-Development and Strengthening of Seed Infrastructure Facilities for Production and Distribution of Quality Seeds		6.00	
10	7	2225-80-800-SP034-Setting up of West Bengal Khambu Rai Development Board	Backward Classes Welfare	5.00	
11	12	3454-02-112-004-Grants from Finance Commission	Planning	0.66	
12		4210-03-105-SP019-Implantation of Medical Facilities at Different Medical Colleges & Research Institutes		2.66	
13	13	4202-02-105-SP020-Establishment of a new Engineering College at Cooch Behar	Higher Education	6.00	
14	20	2405-00-101-SP045-Development of Inland Fisheries and Aquaculture	Fisheries	1.60	
15	21	4408-02-101-SP002-Enhancement of Storage Capacity with Technological Modernisation under RKVY	Food and Supplies	6.73	
16	23	2406-01-003-001-General Administration and Direction: Cost of Training in India of Indian Forest Services Probationers	Forest	2.00	
17		4702-00-101-SP040-Schemes under Jalatirtha		9.72	
18		4702-00-789-SP034-Schemes under Jalatirtha		0.29	
19	24	2210-05-105-SP033-Human Resource in Health & Medical Education	Health and Family Welfare	13.33	
20		2210-05-105-SP034-Human Resource in Health & Medical Education		20.09	
21		2210-06-101-SP029-National AIDS & STD Control Programme		10.69	
22	27	4575-60-789-SP007-Jangal Mahal Action Plan funded by the State	Home	24.20	
23	30	2205-00-102-CN003-Repair and Renovation/ Regeneration of Rabindra Bhavans	Information and Cultural Affairs	4.47	
24	40	2515-00-196-SP007-Pradhan Mantri Gram Sadak Yojana	Panchayat and Rural Development	627.06	
25	43	2801-02-800-SP006-Grants to WBPDCCL for preparation of Coal Fire Powered Generation Station Rehabilitation Project	Power and Non-conventional Energy Sources	3.76	
26		4801-05-001-SP001-Implementation of Schemes under RIDF		6.25	
27		4801-05-789-SP001-Implementation of schemes under RIDF		2.93	

Sl. No.	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
28	49	2204-00-103-SP019-West Bengal State Mission for Employment	Sports and Youth Services	0.12
29	52	3452-01-101-SP007-Infrastructure Development for Destination and Circuits	Tourism	0.34
30	56	2235-02-103-SP029-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana	Women Development and Social Welfare	8.55
31		2235-02-789-SP053-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana		4.64
32		2235-02-789-SP054-National Mission for Empowerment for Women including Indira Gandhi Matritva Sahayog Yojana		3.02
33	58	4702-00-101-SP044-Schemes under Jalatirtha	Paschimanchal Unnayan Affairs	37.44
34		4702-00-789-SP038-Schemes under Jalatirtha		11.44
35		4702-00-796-SP051-Schemes under Jalatirtha		3.12
36	60	2070-00-106-SP004-Mainstreaming Civil Defence in Disaster Risk Reduction	Civil Defence	1.82
37	64	2236-02-789-SP007-Supplementary Nutrition Programme (SNP) for Children and Expectant and Nursing Mother	Child Development	104.15
38	65	4225-02-800-SP004-Construction of Pandit Raghunath Murmu Residential School Buildings and Hostels	Tribal Development	0.22
		<b>Total</b>		<b>968.51</b>

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

**APPENDIX 2.13**  
(Refer Paragraph 2.4.1, 2.4.2  
and 2.4.3; Page 45, 46 & 47)

**Expenditure incurred without Budget  
Provision during 2013-16 under Grant  
Numbers 24, 38 and 53**

Sl. No.	Year	Head of Account	Purpose	Expenditure (₹ in crore)
<b>Grant Number : 24 - Health and Family Welfare Department</b>				
1	2013-14	2210-06-101-SP018	Assistance to State Blood Transfusion Council (State Share)	3.00
<b>Total</b>				<b>3.00</b>
2	2014-15	2210-06-101-SP018	Assistance to State Blood Transfusion Council (State Share)	1.99
3		2210-06-101-SP030	National AIDS& STD control programme (Central Share)	30.29
4		2211-00-101-CS002	Establishment and maintenance of Rural Family Welfare Planning Sub-Centres	24.71
5		2211-00-101-SP004	Comprehensive Area Development Programme	1.16
6		4210-03-105-SP018	Up-gradation/Strengthening of Nursing Services (State Share)	4.20
7		4210-03-789-SP012		1.38
8	4210-03-796-SP011	Nursing Education	1.05	
<b>Total</b>				<b>64.78</b>
9	2015-16	2210-05-105-SP034	Human Resource in Health & Medical Education (Central Share)	20.08
10		2210-06-101-SP029	National AIDS & STD Control Programme (State Share)	10.69
11		2210-05-105-SP033	Human Resource in Health & Medical Education (State Share)	13.33
12		2210-01-001-NP-004	Regional Health Minister's Conference	1.00
13		2210-06-101-SP018	Assistance to State Blood transfusion Council (State Share)	10.61
14		4210-03-105-SP005	Dental Education	8.35
<b>Total</b>				<b>64.06</b>
<b>Grand Total</b>				<b>131.84</b>
<b>Grant Number: 38 - Minority Affairs and Madrasah Education Department</b>				
1	2014-15	4235-02-800-SP007	Multi-Sectoral Development Scheme for Minorities (State Share)	25.63
<b>Total</b>				<b>25.63</b>
2	2015-16	2225-04-277-SP001	Scheme for providing Quality Education in Madrasahs (Central Share)	0.94
3		4235-02-800-SP007	Multi-Sectoral Development Scheme for Minorities (State Share)	16.69
<b>Total</b>				<b>17.63</b>
<b>Grand Total</b>				<b>43.26</b>
<b>Grant Number: 53-Transport Department</b>				
1	2013-14	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	86.69
<b>Total</b>				<b>86.69</b>
2	2014-15	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	98.25
3		3055-00-800-NP-005	Grants to CTC for adjustment of Energy Bills of CESC	4.00
<b>Total</b>				<b>102.25</b>
4	2015-16	3055-00-797-SP001	Transfer to West Bengal Transport Infrastructure Development Fund	51.70
<b>Total</b>				<b>51.70</b>
<b>Grand Total</b>				<b>240.64</b>

Source: Appropriation Accounts

**APPENDIX 2.14**

(Refer Paragraph 2.4.2;  
Page 46)

## Savings of entire provision under Grant No. 38: Minority Affairs and Madrashah Education during 2013-16

Year	Head of Account	Purpose	Budget provision	Expenditure	Savings
			(₹ in crore)		
2013-14	2202-02-001-NP-006	Payment of Service Charges to Banks	2.06	Nil	2.06
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	1.00	Nil	1.00
	2202-02-103-NP-015	Calcutta Madrasah	0.92	Nil	0.92
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	2.84	Nil	2.84
	4202-01-201-SP004	Development of Aliah University	80.00	Nil	80.00
	4235-02-800-SP002	Provision for Rural Infrastructure development in the Minorities Area	229.00	Nil	229.00
2014-15	2202-03-103-SP011	Curriculum Support and Research and Training of Teachers	2.01	Nil	2.01
	2202-02-001-NP-006	Payment of Service Charges to Banks	2.26	Nil	2.26
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	1.40	Nil	1.40
	2202-03-103-NP-015	Calcutta Madrasah	0.92	Nil	0.92
	2202-80-107-SP003	Pre-matric Scholarship for students belonging to Minority Community – 25% State Share	60.00	Nil	60.00
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2235-02-200-SP-028	Multi Sectoral Development Scheme for Minorities (Central Share)	340.00	Nil	340.00
2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	2.84	Nil	2.84	
2015-16	2202-02-001-NP-006	Payment of service charges to Banks	2.46	Nil	2.46
	2202-02-110-SP012	Improvement of Libraries, Reading Rooms in Secondary Schools	2.00	Nil	2.00
	2202-80-107-CN009	Pre-matric Scholarship for students belonging to Minority Communities	350.00	Nil	350.00
	2235-02-200-SP011	Grants-in-Aid to Wakf Board/ Wakf Estates for Development of Wakf Properties	1.00	Nil	1.00
	2251-00-090-NP-020	Minority Affairs and Madrasah Education Department	3.02	Nil	3.02
	4202-01-201-SP003	Construction of Administrative Buildings of the West Bengal Board of Madrasah Education	1.00	Nil	1.00
	4235-02-190-SP001	Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation	10.00	Nil	10.00
<b>Total</b>			<b>1096.73</b>		<b>1096.73</b>

Source: Appropriation Accounts

## APPENDIX 2.15

(Refer Paragraph 2.4.3;  
Page 47)

## Excess Expenditure over the Provision under Grant Number 53: Transport during 2013-16

(₹ in crore)					
	Heads of Accounts	Purpose	Net Grant	Actual Expenditure	Excess Expenditure
<b>2013-14</b>	3055-00-190-SP004	Grants to different State Transport Corporations for reimbursement of VAT for procurement of buses under JNNURM	15.45	22.95	7.50
	<b>Total</b>		<b>15.45</b>	<b>22.95</b>	<b>7.50</b>
<b>2014-15</b>	2041-00-101-NP-002	Cost of Laminated Card Type Driving License	2.43	2.80	0.37
	2070-00-114-NP-003	Hire Charges of Helicopters	7.01	8.57	1.56
	3055-00-190-NP-001	Subsidy to the Calcutta State Transport Corporation	165.20	186.16	20.96
	3055-00-190-NP-004	Subsidy to North Bengal State Transport Corporation	125.23	134.25	9.02
	3055-00-190-SP001	Grants to Different State Transport Corporations for Procurement of Buses under JNNURM(State Share)	100.00	120.00	20.00
<b>Total</b>		<b>399.87</b>	<b>451.78</b>	<b>51.91</b>	
<b>2015-16</b>	2041-00-101-NP-001	Collection of Charges	10.79	11.19	0.40
	3055-00-190-NP-001	Subsidy to the Calcutta State Transport Corporation	245.00	247.66	2.66
	3055-00-190-NP-002	Subsidy to the Calcutta Tramways Company (1978) Ltd.	179.00	185.27	6.27
	3055-00-190-NP-004	Subsidy to North Bengal State Transport Corporation	135.24	153.87	18.63
	3055-00-800-SP009	Udiyaman Swanirbhar Karmasansthan Prakalpa under Gatidhara	45.71	52.01	6.30
	5055-00-797-SP001	West Bengal Transport Infrastructure Development Fund	40.09	66.49	26.40
	5075-60-190-SP001	Capital Contribution to Metro Railways	1.23	3.87	2.64
	7056-00-190-NP-003	Loans to Shalimar Works (1980) Ltd.	4.34	4.81	0.47
<b>Total</b>		<b>661.40</b>	<b>725.17</b>	<b>63.77</b>	
<b>Grand Total</b>		<b>1076.72</b>	<b>1199.90</b>	<b>123.18</b>	

Source: Appropriation Accounts



**APPENDIX 3.1***(Refer Paragraph 3.1;**Page 49)***Statement showing non-submission  
of Utilization 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	Malda ZP	1491.34	2010-15	450.07	1041.27
2	Purulia ZP	123.50	2012-15	0.00	123.50
3	Uttar Dinajpur ZP	1082.33	2014-15	768.28	314.05
4	Paschim Medinipur ZP	1792.12	2014-15	1706.77	85.35
5	Dakshin Dinajpur ZP	2026.69	2014-15	1844.25	182.44
6	Howrah ZP	2140.09	2014-15	518.90	1621.19
7	Coochbehar ZP	11009.11	2012-15	9875.27	1133.84
8	Jalpaiguri ZP	49.90	2014-15	0.00	49.90
9	Hooghly ZP	6553.08	2013-15	5910.48	642.60
10	Nadia ZP	500.00	2014-15	207.60	292.40
11	Hariharpara PS	12.70	2012-15	0.00	12.70
12	Samsorganj PS	1.80	2012-15	0.00	1.80
13	Matiali PS	96.17	2012-15	58.67	37.50
14	Murshidabad-Jiaganj PS	10.60	2012-15	0.00	10.60
	<b>TOTAL</b>	<b>26889.43</b>		<b>21340.29</b>	<b>5549.14</b>

*Source: Records of the Institutions*

## APPENDIX 3.2

(Refer Paragraph 3.2;  
Page 50)

### 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
<b>Kolkata Municipal Area (KMA) – Municipal Corporation</b>			
1.	Chandernagore	2014-15 to 2015-16	2
2.	Howrah	2013-14 to 2015-16	3
3.	Kolkata	2015-16	1
<b>Kolkata Municipal Area (KMA) – Municipality</b>			
4.	Baidyabati	2014-15 to 2015-16	2
5.	Bally	2008-09 to 2015-16	8
6.	Bansberia	2015-16	1
7.	Baranagar	2015-16	1
8.	Barasat	2011-12 to 2015-16	5
9.	Barrackpore	2015-16	1
10.	Baruipur	2012-13 to 2015-16	4
11.	Bhadreswar	2015-16	1
12.	Bhatpara	2015-16	1
13.	Bidhannagar	2012-13 to 2015-16	4
14.	Budge Budge	2014-15 to 2015-16	2
15.	Champdany	2014-15 to 2015-16	2
16.	Dum Dum	2013-14 to 2015-16	3
17.	Dankuni	2011-12 to 2015-16	5
18.	Garulia	2008-09 to 2015-16	8
19.	Gayeshpur	2008-09 to 2015-16	8
20.	Halisahar	2013-14 to 2015-16	3
21.	Hooghly Chinsurah	2014-15 to 2015-16	2
22.	Kalyani	2011-12 to 2015-16	5
23.	Kamarhati	2015-16	1
24.	Kanchrapara	2013-14 to 2015-16	3
25.	Khardah	2013-14 to 2015-16	3
26.	Konnagar	2014-15 to 2015-16	2
27.	Madhyamgram	2014-15 to 2015-16	2
28.	Maheshtala	2015-16	1
29.	Nabadiganta Industrial Township	2010-11 to 2015-16	6
30.	Naihati	2015-16	1
31.	New Barrackpore	2012-13 to 2015-16	4
32.	North Barrackpore	2013-14 to 2015-16	3
33.	North Dum Dum	2013-14 to 2015-16	3
34.	Panihati	2012-13 to 2015-16	4
35.	Pujali	2015-16	1
36.	Rajarhat Gopalpur	2012-13 to 2015-16	4
37.	Rajpur Sonarpur	2011-12 to 2015-16	5

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

**Report on State Finances for the year ended 31 March 2016**

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2015-16	8
84.	Jainagar-Majilpur	2008-09 to 2015-16	8
85.	Jalpaiguri	2014-15 to 2015-16	2
86.	Jamuraia	2008-09 to 2015-16	8
87.	Jangipur	2012-13 to 2015-16	4
88.	Jhalda	2009-10 to 2015-16	7
89.	Jhargram	2015-16	1
90.	Jiagunj-Azimgunj	2008-09 to 2015-16	8
91.	Kaliagunj	2007-08 to 2015-16	9
92.	Kalimpong	2011-12 to 2015-16	5
93.	Kalna	2012-13 to 2015-16	4
94.	Kandi	2009-10 to 2015-16	7
95.	Katwa	2008-09 to 2015-16	8
96.	Kharagpur	2013-14 to 2015-16	3
97.	Kharar	2008-09 to 2015-16	8
98.	Khirpai	2014-15 to 2015-16	2
99.	Krishnanagar	2015-16	1
100.	Kulti	2007-08 to 2015-16	9
101.	Kurseong	2011-12 to 2015-16	5
102.	Mal	2008-09 to 2015-16	8
103.	Mathabhanga	2008-09 to 2015-16	8
104.	Midnapore	2013-14 to 2015-16	3
105.	Mekhligunj	2008-09 to 2015-16	8
106.	Memari	2014-15 to 2015-16	2
107.	Mirik	2007-08 to 2015-16	9
108.	Murshidabad	2009-10 to 2015-16	7
109.	Nabadwip	2015-16	1
110.	Nalhati	2009-10 to 2015-16	7
111.	Old Malda	2007-08 to 2015-16	9
112.	Panskura	2009-10 to 2015-16	7
113.	Purulia	2011-12 to 2015-16	5
114.	Raigunj	2014-15 to 2015-16	2
115.	Ramjibanpur	2012-13 to 2015-16	4
116.	Rampurhat	2012-13 to 2015-16	4
117.	Ranaghat	2008-09 to 2015-16	8
118.	Raghunathpur	2007-08 to 2015-16	9
119.	Ranigunj	2011-12 to 2015-16	5
120.	Sainthia	2008-09 to 2015-16	8
121.	Santipur	2013-14 to 2015-16	3
122.	Sonamukhi	2007-08 to 2015-16	9
123.	Suri	2015-16	1
124.	Taherpur Notified Area Authority	2014-15 to 2015-16	2
125.	Taki	2014-15 to 2015-16	2
126.	Tamluk	2014-15 to 2015-16	2
127.	Tarakeswar	2009-10 to 2015-16	7
128.	Tufangunj	2007-08 to 2015-16	9
<b>Total</b>			<b>573</b>

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
<b>University</b>			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2015-16	7
2.	Burdwan	2011-12 to 2015-16	5
3.	Calcutta	2012-13 to 2015-16	4
4.	Jadavpur	2013-14 to 2015-16	3
5.	Kalyani	2014-15 to 2015-16	2
6.	North Bengal	2008-09 to 2015-16	8
7.	Rabindra Bharati	2014-15 to 2015-16	2
8.	Vidyasagar	2015-16	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2015-16	6
10.	Bengal Engineering & Science University	NIL	0
11.	Jadavpur PF Accounts	2009-10 to 2015-16	7
12.	IISWBM	2014-15 to 2015-16	2
13.	Presidency	2014-15 to 2015-16	2
14.	West Bengal University of Technology	2010-11 to 2015-16	6
15.	Sidhu Kanhu Birsa University	2015-16	1
<b>Total</b>			<b>56</b>
<b>Other Local Bodies</b>			
1.	Kolkata Metropolitan Water & Sanitation Authority	2014-15 to 2015-16	2
2.	Kolkata Improvement Trust	2014-15 to 2015-16	2
3.	Change Management Unit	2010-11 to 2015-16	6
4.	Howrah Improvement Trust	2006-07 to 2015-16	10
5.	KEIP	2015-16	1
<b>Total</b>			<b>21</b>

Source: Records of the Institutions

## APPENDIX 3.3

(Refer Paragraph 3.2,  
Page 50)

## Unutilized Government grants as of March 2015 (Other than PRIs)

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
<b>Municipality/ Municipal Corporation</b>			
1.	Bansberia	2013-15	147.47
2.	Barasat	2014-15	3300.03
3.	Baruipur	2013-15	70.77
4.	Berhampore	2012-15	127.72
5.	Bhadreswar	2014-15	78.69
6.	Bhatpara	2013-15	73.68
7.	Bongaon	2014-15	462.47
8.	Chakdah	2012-15	18.10
9.	Contai	2013-15	63.44
10.	Darjeeling	2014-15	1147.91
11.	Diamond Harbour	2012-15	92.64
12.	Durgapur	2014-15	244.08
13.	Haldia	2013-15	564.46
14.	Hooghly Chinsurah	2014-15	363.82
15.	Jangipur	2013-15	216.85
16.	Mathabhanga	2013-15	35.99
17.	Naihati	2012-15	493.19
18.	Raiganj	2012-15	43.67
19.	Siliguri	2013-15	1968.38
20.	Titagarh	2014-15	216.54
21.	Uluberia	2014-15	410.88
<b>University</b>			
22.	Gour Banga University	2013-15	20.15
23.	Maulana Abul Kalam Azad University of Technology	2013-15	499.00
<b>Fish Farmers' Development Agency (FFDA)</b>			
24.	FFDA, South 24 Parganas	2008-15	1475.45
<b>Local Library Authority (LLA)</b>			
25.	LLA, Paschim Medinipur	2008-15	0.84
<b>Others</b>			
26.	Board of Wakfs	2011-15	1133.04
<b>Total</b>			<b>13269.26</b>

Source: Records of respective Institutions

## APPENDIX 3.4

(Refer Paragraph  
3.2; Page 50)

## Statement showing unutilized Government grants for the year 2014-15 (in respect of Zilla Parishad, Mahakuma Parishad & Panchayat Samity)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilized Grants (₹ in crore)
<b>Zilla Parishad</b>			
1	Bankura	2014-15	80.83
2	Bardhaman	2014-15	75.87
3	Coochbehar	2014-15	68.68
4	Dakshin Dinajpur	2014-15	52.67
5	Hooghly	2014-15	38.75
6	Howrah	2014-15	66.45
7	Jalpaiguri	2014-15	57.85
8	Malda	2014-15	117.93
9	Murshidabad	2014-15	73.01
10	Nadia	2014-15	126.64
11	Paschim Medinipur	2014-15	31.12
12	Purba Medinipur	2014-15	45.77
13	Purulia	2014-15	48.35
14	Uttar Dinajpur	2014-15	58.91
<b>Mahakuma Parishad</b>			
15	Siliguri	2014-15	18.63
<b>Panchayat Samiti</b>			
16	Bagdah	2014-15	12.48
17	Bagnan - II	2014-15	4.21
18	Bangaon	2014-15	13.96
19	Barasat I	2014-15	8.32
20	Barrackpore I	2014-15	5.44
21	Berhampore	2014-15	7.35
22	Bhagwangola I	2014-15	5.14
23	Bharatpur I	2014-15	7.30
24	Bharatpur II	2014-15	7.74
25	Binpur II	2014-15	16.77
26	Bishnupur I	2014-15	9.00
27	Bishnupur II	2014-15	14.12
28	Chakdaha	2014-15	4.06
29	Chandrakona I	2014-15	3.82
30	Dantan I	2014-15	5.68
31	Dantan II	2014-15	6.76
32	Debra	2014-15	13.60
33	Dhaniakhali	2014-15	16.35
34	Diamond Harbour II	2014-15	6.54
35	Domkal	2014-15	6.99
36	Egra II	2014-15	3.79
37	Farakka	2014-15	7.09
38	Garhbeta I	2014-15	8.33
39	Garhbeta II	2014-15	8.42
40	Gopiballavpur I	2014-15	12.04
41	Gosaba	2014-15	16.97

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Sl. No.	Name of the PRI	Year of accounts audited	Unutilized Grants (₹ in crore)
42	Hanskhali	2014-15	13.49
43	Hariharpara	2014-15	6.25
44	Haringhata	2014-15	7.05
45	Jalangi	2014-15	13.24
46	Jamboni	2014-15	9.12
47	Kaliachak II	2014-15	4.51
48	Kaliganj	2014-15	18.24
49	Karimpur I	2014-15	7.10
50	Karimpur II	2014-15	10.75
51	Keshiary	2014-15	11.05
52	Keshpur	2014-15	12.27
53	Khanakul I	2014-15	8.49
54	Kharagpur I	2014-15	13.74
55	Krishnaganj	2014-15	6.30
56	Magrahat I	2014-15	12.11
57	Mathurapur I	2014-15	10.65
58	Matiali	2014-15	6.76
59	Medinipur Sadar	2014-15	10.34
60	Mohonpur	2014-15	4.12
61	Murshidabad-Jiaganj	2014-15	7.89
62	Nabadwip	2014-15	4.32
63	Nabagram	2014-15	4.16
64	Nandigram III (Chandipur)	2014-15	5.16
65	Nowda	2014-15	10.95
66	Pandua	2014-15	13.96
67	Pingla	2014-15	7.19
68	Polba-Dadpur	2014-15	6.92
69	Puncha	2014-15	6.85
70	Raninagar II	2014-15	8.35
71	Sabang	2014-15	15.88
72	Sagardighi	2014-15	6.92
73	Salboni	2014-15	11.39
74	Samserganj	2014-15	9.57
75	Shyampur II	2014-15	6.42
76	Sutahata	2014-15	3.96
77	Suti II	2014-15	6.41
78	Tehatta I	2014-15	11.85
79	Tehatta II	2014-15	9.60
80	Udaynarayanpur	2014-15	0.62
81	Uluberia I	2014-15	11.46
82	Uluberia II	2014-15	4.68
<b>Total</b>			<b>1553.82</b>

Source: Records of the Institutions



## APPENDIX 3.5 (Refer Paragraph 3.3, Page 51)

## 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	2015-16	2014-15	2013-14	21.09.15	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016. SAR for 2014-15 is under process.
2	West Bengal Commission for Women	2016-17	2015-16	2014-15	2013-14	20.10.14	2006-07	Last reminder for laying of SARs for the years 2007-08 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
3	West Bengal Human Rights Commission	Permanent entrustment	2015-16	2014-15	2014-15	26.11.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2015-16	2013-14	2013-14	23.07.15	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
5	West Bengal Heritage Commission	2020-21	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.2016.
6	West Bengal Commission for Backward Classes	2017-18	2015-16	2015-16	2013-14	18.05.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 12.07.2016. DSAR for 2014-15 & 2015-16 under process.

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Sl. No.	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2015-16	2014-15	2014-15	06.06.16	2012-13	Last reminder for laying of SARs for the years 2013-14 & 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016..
8	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2008-09 to 2015-16 issued on 01.07.2016.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2015-16	2014-15	2014-15	07.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 12.07.2016. Accounts for 2015-16 received on 01.07.2016.
11	District Legal Services Authority, Howrah	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2009-10 to 2015-16 issued on 01.07.2016.
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2015-16	2013-14	2013-14	12.10.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016.
13	District Legal Services Authority, Bankura	Permanent entrustment	2015-16	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 12.07.2016.

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
								Latest reminder for submission of accounts for the years 2013-14 to 2015-16 issued on 01.07.2016.
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2015-16	2014-15	2014-15	26.02.16	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2015-16	2013-14	2013-14	18.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2015-16	2011-12	2011-12	26.08.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 12.07.2016. Latest reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.2016.
18	District Legal Services Authority, Malda	Permanent entrustment	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the years 2013-14 to 2015-16 issued on 01.07.2016.
19	DLSAs of rest 8 districts**	Permanent entrustment	2015-16	Not yet submitted	NA	NA	NA	Latest reminder for submission of accounts upto 2015-16 issued on 01.07.2016.

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

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Sl. No.	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
20	West Bengal Minorities Development & Finance Corporation	2019-20	2015-16	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 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2015-16	2014-15	2014-15	26.06.16	2013-14	Last reminder for laying of SARs for the years 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
22	West Bengal Backward Classes Development & Finance Corporation	2019-20	2015-16	2013-14	2013-14	30.11.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2014-15 & 2015-16 issued on 01.07.2016.
23	West Bengal Housing Board	2016-17	2015-16	2014-15	2014-15	22.06.16	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2014-15 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
24	Kolkata Metropolitan Development Authority	2016-17	2015-16	2014-15	2013-14	13.10.15	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2013-14 issued on 12.07.2016. Latest reminder for submission of accounts for the year 2015-16 issued on 01.07.2016.
25	West Bengal State Warehousing Corporation	Permanent entrustment	2015-16	2013-14	2012-13	13.06.14	2012-13	Latest reminder for submission of accounts for the years 2014-15 & 2015-16 issued on 01.07.2016. Audit for 2013-14 is under process.

*Source: Records of the Autonomous bodies*

**APPENDIX 3.6***(Refer Paragraph 3.3,  
Page 51)***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	2015-16 to 2019-20	2014-15	2014-15	Jun. 2016	Last reminder for submission of accounts for the years 2015-16 issued on 01.07.16.
2	Asansol Durgapur Development Authority	2015-16 to 2019-20	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2015-16 issued on 01.07.16.
3	Haldia Development Authority	2015-16 to 2019-20	2014-15	2014-15	Apr. 2016	Last reminder for submission of accounts for the year 2015-16 issued on 01.07.16.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2014-15	2014-15	Jul. 2016	Last reminder for submission of accounts for the year 2015-16 issued on 01.07.16.
5	Digha Sankarpur Development Authority	2015-16 to 2019-20	2015-16	2014-15	Apr. 2016	Audit of accounts for 2015-16 is in process.
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 to 2015-16 issued on 01.07.16.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	Apr. 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 01.07.16. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence sent on 17.12.2015.
8	Burdwan Development Authority	2012-13 to 2016-17	2013-14	2013-14	Mar. 2016	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	Jun. 2011	Last reminder for submission of accounts for the year 2010-11 issued on 01.07.16. 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 correspondence for re-entrustment sent on 29.04.16.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	Sept. 2014	Latest correspondence for re-entrustment sent on 29.04.16.

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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
12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May. 2014	Latest correspondence for re-entrustment sent on 29.04.16.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July. 2013	Latest correspondence for re-entrustment sent on 29.04.16.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	Jan. 2014	Latest correspondence for re-entrustment sent on 29.04.16.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec. 2012	Latest correspondence for re-entrustment sent on 29.04.16.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2013-14	2013-14	Dec. 2015	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	Not submitted	Nil	Nil	No accounts were submitted since inception .i.e. 2003-04. Latest reminder issued on 01.07.16.
18	West Bengal State NGRBA Programme Management Group*	2012-13 to 2016-17	2013-14	2013-14	Nil	Last reminder for submission of accounts for the years 2014-15 and 2015-16 issued on 01.07.16.

\*Issuance of SARs for 2012-13 & 2013-14 is under process

Source: Records of the Autonomous bodies

**APPENDIX 3.7***(Refer Paragraph 3.4,  
Page 52)***Statement of finalization 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.	Home & Hill Affairs Department	1	Directorate of Cinchona and other Medicinal plants	1888	2012-13	612.90	(-)561.42
2.	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	2.14
(2) Training-cum-production centre for Wood Industries, Siliguri			1956	1998-99	2.95	(-)2.76	
(3) Integrated Wood Industries Scheme, Durgapur			1956	1998-99	4.45	(-)3.90	
(4) Integrated Wood Industries Scheme, Kalyani			1956	1998-99	6.36	(-)4.96	
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	(-)0.18
4	Animal Resources Development	4	(1) Durgapur Milk Supply Scheme	1972	No arrear	119.75	(-)150.56
(2) Krishnanagar Milk Supply Scheme			1977	No arrear	46.55	(-)50.08	
(3) Burdwan Milk Supply Scheme			1982	No arrear	51.76	(-)52.19	
(4) Greater Kolkata Milk Supply Scheme			1990	No arrear	1615.73	(-)1561.73	
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
	<b>Total</b>	<b>14</b>				<b>3027.47</b>	<b>(-)1611.91</b>

<b>Non-working Government Undertakings</b>		
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 3.5.2;  
Page 53)***Status of adjustment of AC bills**

DDO name	Year	Number of AC bills	Drawn	Amount (₹ in crore)	Delay after permissible period of 60 days
<b>Disaster Management Department</b>					
Registrar & DDO	2015-16	2	On 2 December 2015	551.18	64 to 1161 days
Director, Directorate of Disaster Management, WB	2012-16	10	Between 28 March 2013 and 30 March 2016	304.87	
<b>Total:</b>		<b>12</b>		<b>856.05</b>	
<b>Home Department</b>					
Administrative Officer, Kolkata Police	2011-16	60	Between 24 August 2011 and 31 March 2016	3409.86	61 to 1826 days
Deputy Commissioner of Police, Traffic	2015-16	3	Between 25 January 2016 and 31 March 2016	315.11	
Director, Directorate of Security, West Bengal	2011-16	8	Between 20 December 2011 and 31 March 2016	854.43	
Joint Director (Accounts), WB Police Directorate	2011-16	7	Between 2 May 2011 and 7 July 2015	1422.00	
<b>Department Total:</b>		<b>78</b>		<b>6001.40</b>	
<b>Grand Total:</b>				<b>6857.45</b>	

*Source: Compiled from various Departmental records*

## APPENDIX 3.9

(Refer Paragraph 3.5.3;  
Page 56)

### Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2016

Sl. No.	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	(₹ in crore)
				Difference/ discrepancy involved
1	DM, Darjeeling	57.97	52.59	5.38
2	DM, Jalpaiguri	46.26	54.76	(-) 8.50
3	DM, Burdwan	52.02	59.78	(-) 7.76
4	DM, Hooghly	47.23	47.21	0.02
5	DM, Coochbehar	49.11	49.48	(-) 0.37
6	DM, Murshidabad	142.98	144.21	(-) 1.23
7	DM, DakshinDinajpur	48.24	58.82	(-) 10.58
8	Joint Director of Accounts, West Bengal Police Directorate	0.18	0.13	0.05

Source: Departmental figures

## APPENDIX 3.10

(Refer Paragraph 3.5.3;  
Page 56)

### Statement showing retention of Bidhayak Elaka Unnayan Prakalpa fund of the previous assemblies as of 31 March 2016

Sl. No.	Name of the DDO	Term of Assembly	Unutilized Amount	Total Unutilized Amount
			(₹ in lakh)	
1	DM, North 24 Parganas	15 <sup>th</sup> Assembly	1040.02	1040.02
2	DM, South 24 Parganas	13 <sup>th</sup> Assembly	22.55	634.70
		14 <sup>th</sup> Assembly	528.92	
		15 <sup>th</sup> Assembly	83.23	
3	DM, Dakshin Dinajpur	13 <sup>th</sup> Assembly	10.16	17.21
		15 <sup>th</sup> Assembly	7.05	
4	DM, Nadia	15 <sup>th</sup> Assembly	415.59	415.59
5	DM, Coochbehar	15 <sup>th</sup> Assembly	2.41	2.41
<b>Total</b>				<b>2109.93</b>

Source: Departmental figures

**APPENDIX 3.11**

(Refer Paragraph 3.5.3;  
Page 56)

**Statement showing details of non-utilization and retention of COBBP fund by the DDOs as of 31 March 2016**

Sl. No.	Name of the DDO	Amount retained (₹ in crore)	Retained in PLAs since when	Reasons behind non-utilization
1	DM, Hooghly	1.74	October 2012	Not Available
2	DM, Jalpaiguri	2.33	February 2008	i) Non-availability of land free from all encumbrances, ii) Lack of willing seller in Government approved rates
3	DM, Birbhum	2.40	December 2011	Absence of eligible beneficiaries in the district
4	DM, Coochbehar	1.79	April 2013	i) Not obtaining proposals from the willing Raiyats who want to sell their land, ii) Non-availability of suitable vested land for distribution
5	DM, Murshidabad	1.00	January 2007	Not Available
<b>Total</b>		<b>9.26</b>		

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 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.