

APPENDIX 1.1

(Refer Profile of West Bengal)

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 [@] of Population (as per 2011 Census) (All India Density = 382 persons Sq. Km.)	1,028 person per Sq. km.
4.	Population Below Poverty Line (BPL)* (All India Average = 21.90 per cent)		19.90 per cent
5.	a.	Literacy rate (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent
	b.	Literacy rate (as per 2011 Census) (All India Average = 73 per cent)	76.30 per cent
6.	Infant mortality rate*(per 1,000 live births) (All India Average = 37 per 1,000 live births)		26
7.	Life Expectancy at birth* (All India Average = 68.30 years)		70.50 years
8.	Gini Coefficient*		
	a.	Rural (All India = 0.29)	0.24
	b.	Urban (All India = 0.38)	0.38
9.	Gross State Domestic Product (GSDP) 2016-17 at current price**		₹ 12 51 067 crore
10.	Per capita GSDP CAGR (2007-08 to 2016-17)	West Bengal	16.20 per cent
		General Category States	13.20 per cent
11.	GSDP CAGR (2007-08 to 2016-17)	West Bengal	17.20 per cent
		General Category States	14.60 per cent
12.	Population Growth (2007-08 to 2016-17)	West Bengal	8.50 per cent
		General Category States	11.90 per cent

B. Financial Data

Particular		2007-08 to 2015-16		2015-16 to 2016-17	
CAGR		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	14.58	17.52	11.52	7.38
b.	of Own Tax Revenue	14.80	15.82	13.50	7.00
c.	of Non Tax Revenue	9.45	2.97	12.10	58.43
d.	of Total Expenditure	15.84	15.38	15.31	10.86
e.	of Capital Expenditure	14.53	21.08	17.91	(-) 8.73
f.	of Revenue Expenditure on Education	16.86	14.55	9.86	12.21
g.	of Revenue Expenditure on Health	18.43	16.50	14.92	16.63
h.	of Salary and Wages	14.89	12.77	13.06	8.63
i.	of Pension	17.17	15.74	10.63	8.44

[@]Census of India 2011: Final Population Totals

*Economic Survey 2016-17 (August 2017), Vol. II

**Economic Review 2016-17, Government. of West Bengal

APPENDIX 1.2

(Refer Paragraph 1.1)

Structure and Form of Government Accounts

Part A: Structure of Government Accounts

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

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

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

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

PART B: Layout of Finance Accounts

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

15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest rate Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans from the Central Government
18	Gives detailed Statement of Loans and Advances given by the Government
	Section 1: Major and Minor Head wise details of Loans and Advances
	Section 2: Repayments in arrears from other Loanee Entities
19	Shows Detailed Statement of Investments
	Section 1: Details of Investments up to 2016-17
	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)

Methodology adopted for the Assessment of Fiscal Position

The norms/ ceilings prescribed by the Twelfth/ 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 14th 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 as to whether the mobilisation of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

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

APPENDIX 1.4*(Refer Paragraph 1.1.1)***Part A : Abstract of Receipts and Disbursements for the year 2016-17**

Receipts				Disbursements					
2015-16			2016-17	2015-16			2016-17		
(₹ i n c r o r e)									
							Non-Plan	Plan	Total
Section A: Revenue									
1,09,732.21		Revenue Receipts	1,17,832.45	1,18,827.26	I	Revenue Expenditure	97,063.95	36,853.61	1,33,917.56
				45,689.31		General Services	49,928.42	202.26	50,130.68
42,492.08		Tax revenue	45,466.46	47,388.99		Social Services	35,845.30	21,221.54	57,066.84
				20,919.04		Education, Sports, Arts and Culture	17,432.37	6,041.53	23,473.90
1,861.79		Non-tax revenue	2,949.86						
				6,019.87		Health and Family Welfare	4,054.95	2,965.85	7,020.80
37,163.93		State's share of Union taxes and duties	44,625.16	6,847.53		Water Supply, Sanitation, Housing and Urban Development	3,604.00	4,001.73	7,605.73
11,753.18		Non-Plan grants	10,217.44	112.48		Information and Broadcasting	97.06	11.76	108.82
				1,950.94		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	224.47	1,413.12	1,637.59
14,996.68		Grants for State Plan Scheme	14,443.04						
1,464.55		Grants for Central and Centrally sponsored Plan Schemes	130.49	104.70		Labour and Labour Welfare	201.95	19.52	221.47
				10,915.64		Social Welfare and Nutrition	9,931.94	6,573.80	16,505.74
				518.79		Others	298.56	194.23	492.79
				24 973.05		Economic Services	10 749.54	15 406.05	26 155.59
				3,522.90		Agriculture and Allied Activities	1,470.86	1,794.17	3,265.03
				15,451.08		Rural Development	2,140.00	10,697.65	12,837.65
				1,373.58		Special Areas Programmes	547.16	820.98	1,368.14
				944.52		Irrigation and Flood Control	815.05	160.33	975.38
				1,066.42		Energy	4,163.27	456.92	4,620.19
				990.17		Industry and Minerals	167.89	959.12	1,127.01
				1,272.01		Transport	1,260.44	319.33	1,579.77
				64.69		Science, Technology and Environment	0.84	64.59	65.43
				287.68		General Economic Services	184.03	132.96	316.99
				775.91	II	Grants in aid and Contributions	540.69	23.76	564.45
9,095.05	II	Revenue deficit carried over to Section B	16,085.11						
1,18,827.26		Total	1,33,917.56	1,18,827.26		Total	97,063.95	36,853.61	1,33,917.56

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended March 2017

Receipt				Disbursements				
2015-2016		2016-2017		2015-2016		2016-2017		
(₹ in crore)								
						Non-Plan	Plan	Total
Section B Capital								
10,957.33	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	-	15,842.74	-	III	Opening Overdraft from RBI	-
653.00	IV	Miscellaneous Capital receipts		Nil	12,420.18	IV	Capital Outlay	(-) 2.30
					705.17		General Services	0.01
					4,627.66		Social Services	(-) 2.31
					609.89		Education, Sports, Arts and Culture	-
					1,838.90		Health and Family Welfare	-
					1,706.12		Water Supply, Sanitation, Housing and Urban Development	(-) 2.31
					3.89		Information and Broadcasting	-
					23.79		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-
					359.06		Social Welfare and Nutrition	-
					86.01		Other Social Services	-
					7,087.35		Economic Services	-
					743.21		Agriculture and Allied Activities	-
					29.94		Rural Development	-
					676.93		Special Areas Programmes	-
					1,600.80		Irrigation and Flood Control	-
					1 795.55		Energy	-
					115.78		Industry and Minerals	-
					2 070.88		Transport	-
							Science Technology and Environment	-
					54.26		General Economic Services	-
832.35	V	Recoveries of Loans and Advances		3,233.34	860.81	V	Loans and Advances disbursed	299.16
819.07		From Power Projects	3,053.34		330.62		For Power Projects	10.00
-		From Government Servants	4.46		2.59		To Government Servants	3.37
13.28		From others	175.54		527.60		To Others	285.79

Receipt					Disbursements					
2015-16			2016-17		2015-16			2016-17		
(₹ in crore)										
								Non-Plan	Plan	Total
					9,095.05	VI	Revenue deficit brought down			16,085.11
34,607.92	VII	Public debt receipts		36,316.01	9,039.63	VII	Repayment of Public Debt			11,096.33
33,948.97		Internal debt other than Ways and Means Advances and Overdraft	35,797.08		8,222.73		Internal debt other than Ways and Means Advances and Overdraft			10,120.87
-		Ways and Means Advances	-		-		Ways and Means Advances			-
658.95		Loans and Advances from Central Government	518.93		816.90		Repayment of Loans and Advances to Central Government			975.46
NIL	VIII	Amount transferred to Contingency Fund		0.17	0.01	VIII	Expenditure from Contingency Fund			0.20
1,49,608.20	IX	Public Account receipts		1,69,632.85	1,49,400.38	IX	Public Account disbursements			1,62,817.00
3,216.07		Small Savings and Provident Funds	3,267.52		2,475.46		Small Savings and Provident Funds			2,411.09
2,050.6		Reserve Funds	3,831.12		3,087.38		Reserve Funds			1,608.03
94,597.49		Suspense and Miscellaneous	1,02,260.42		95,774.53		Suspense and Miscellaneous			1,02,989.09
(-) 2.95		Remittances	1.32		1 731.57		Remittances			23.69
49,746.90		Deposits and Advances	60,272.47		46,331.44		Deposits and Advances			55,785.10
					Nil		Miscellaneous Government Account			Nil
Nil	X	Closing Overdraft from Reserve Bank of India		Nil	15,842.74	X	Cash balance at end			22,492.84
					0.39		Cash in Treasuries and Local Remittances			0.29
					205.45		Deposits with Reserve Bank			15.50
					2.01		Departmental Cash Balance including Permanent Advances			2.10
					8,781.75		Investment in earmarked funds			9,928.49
					6,853.14		Cash Balance Investment			12,546.46
1,96,658.80		Total		2,25,025.11	1,96,658.80		Total			2,25,025.11

Source: Finance Accounts of Government of West Bengal (2016-17)

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4
(Continued)
(Refer Paragraph 1.9.1)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2017

As on 31.03.2016 (₹in crore)	Liabilities	As on 31.03.2017 (₹in crore)	
2,56,392.86	Internal Debt		2,82,069.06
1,62,405.42	Market Loans bearing interest	1,93,634.99	
3.54	Market Loans not bearing interest	3.45	
0.60	Loans from Life Insurance Corporation of India	0.25	
6,313.75	Loans from other Institutions	6,653.61	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
87,669.55	Special securities issued to NSS fund of GOI	81,776.76	
13,665.64	Loans and Advances from Central Government		13,209.12
4.83	Pre 1984-85 Loans	4.83	
1,181.33	Non-Plan Loans	746.13	
12,479.54	Loans for State Plan Schemes	12,458.22	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
19.83	Contingency Fund		19.80
12,489.82	Small Savings, Provident Funds, etc.		13,346.25
23,573.76	Deposits		28,061.12
2,437.10	Suspense and Miscellaneous Balances		1,708.42
8,702.25	Reserve Funds		10,925.34
(-)468.77	Remittance Balances		(-) 491.14
3,16,812.49	TOTAL		3,48,847.97
	Assets		
67,713.19	Gross Capital Outlay on Fixed Assets		79,049.62
13,390.25	Investments in shares of Companies, Corporations, etc.	14,014.90	
54,322.94	Other Capital Outlay	65,034.72	
14,999.29	Loans and Advances		12,963.15
7,137.70	Loans for Power Projects	4,460.26	
7,850.19	Other Development Loans	8,492.59	
11.40	Loans to Government servants and Miscellaneous loans	10.30	
8,781.76	Reserve Fund Investments		9,928.49
29.34	Advances		29.34
	Suspense and Miscellaneous Balances		
7,061.00	Cash		12,564.35
0.39	Cash in Treasuries and Loan Remittances	0.29	
205.45	Deposits with Reserve Bank	15.50	
2.01	Departmental Cash Balance including Permanent Advances	2.10	
6,853.15	Cash Balance Investments	12,546.46	
2,18,227.91	Deficit on Government Account		2,34,313.02
3,16,812.49	TOTAL		3,48,847.97

Source: Finance Accounts of Government of West Bengal (2016-17)

* 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)***Actuals vis-à-vis Budget
Estimates 2016-17**

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in per cent)
	(₹ in crore)			
Revenue Receipts	129530	117832	(-)11698	(-)9.03
Tax Revenue	50774	45466	(-)5308	(-)10.45
Tax on Sales, Trade etc.	32018	27983	(-)4035	(-)12.60
State Excise	4698	5226	528	11.24
Taxes on vehicles	1903	1870	(-)33	(-)1.73
Stamps and Registration fees	5199	4383	(-)816	(-)15.70
Taxes on Goods and Passengers	1181	934	(-)247	(-)20.91
Land Revenue	2643	2569	(-)74	(-)2.80
Taxes and Duties on Electricity	1909	1319	(-)590	(-)30.91
Non-Tax Revenue	2688	2950	(-)262	9.75
Interest Receipts	324	1201	877	270.68
Education, Sports, Art & Culture	62	177	115	185.48
Forestry and Wild Life	160	126	(-)34	(-)21.25
Revenue Expenditure	129530	133918	4388	3.39
Pension and Other Retirement Benefits	14417	13945	(-)472	(-)3.27
Police	5352	5182	(-)170	(-)3.18
Education, Sports, Art & Culture	25634	23474	(-)2160	(-)8.43
Health and Family Welfare	5750	7021	1271	22.10
Water Supply, Sanitation and Urban development	7477	7606	129	1.73
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1430	1638	208	14.55
Social Welfare and Nutrition	13357	16506	3149	23.58
Agriculture and allied activities	4070	3265	(-)805	(-)19.78
Rural Development	13061	12838	(-)223	(-)1.71
Irrigation and Flood Control	1142	975	(-)167	(-)14.62
Transport	1173	1580	407	34.70
Interest Payments	26197	25703	(-)494	(-)1.89
Energy	748	4620	3872	517.65
Capital Outlay	19190	11336	(-)7854	(-)40.93
Education, Sports, Art & Culture	1225	388	(-)837	(-)68.33
Health and Family Welfare	1426	1242	(-)184	(-)12.90
Agriculture and Allied activities	1581	608	(-)973	(-)61.54
Irrigation and Flood Control	2854	1615	(-)1239	(-)43.41
Revenue Surplus(+)/Deficit(-)	-	(-) 16086	(-)16086	-
Fiscal deficit(-)	(-) 19355	(-) 25386	(-)6031	31.16
Primary Surplus(+)/Deficit(-)	6842	317	(-) 6525	(-) 95.37

Source: Finance Accounts and Budget Publications of Government of West Bengal (2016-17)

APPENDIX 1.6

(Refer Paragraph 1.3.1,
1.7.2 & 1.9.2)

Time series data on the State Government finances

	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017
	(₹ i n c r o r e)				
Part A. Receipts					
1. Revenue Receipts	68296	72882	86514	109732	117832
(i) Tax Revenue	32809 (48)	35831(49)	39412(46)	42492(39)	45466(39)
Taxes on Agricultural Income	12	18	11	8	7
Taxes on Sales, Trade, etc.	18555 (57)	21931(61)	24022(61)	26050(61)	27983(62)
State Excise	2621(8)	3018(9)	3587(9)	4015(9)	5226(11)
Taxes on Vehicles	1222(4)	1351(4)	1505(4)	1707(4)	1870(4)
Stamps and Registration fees	4357(13)	4053(11)	4196(10)	4175(10)	4383(10)
Land Revenue	2024(6)	2254(6)	2276(6)	2456(6)	2569(6)
Other taxes	4018(12)	3206(9)	3815(10)	4081(10)	3428(7)
(ii) Non Tax Revenue	1918(3)	2023(3)	1627(2)	1862(1)	2950(2)
(iii) State's share of Union taxes and duties	21226(31)	23175(32)	24595(28)	37164(34)	44625(38)
(iv) Grants-in-Aid from GOI	12343(18)	11853(16)	20880(24)	28214(26)	24791(21)
2. Misc. Capital Receipts	Nil	Nil	Nil	653	Nil
3. Total revenue and Non debt capital receipts (1+2)	68296	72882	86514	110385	117832
4. Recoveries of Loans and Advances	280	1158	176	832	3233
5. Public Debt Receipts	28291	30932	35812	34608	36316
Internal Debt (excluding Ways and Means Advances and Overdrafts)	26802	30203	34449	33949	35797
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India ²	1489	729	1363	659	519
6. Total receipts in the Consolidated Fund (3+4+5)	96867	104972	122502	145825	157381
7. Contingency Fund Receipts	1	-	- ³	-	- ⁴
8. Public Account Receipts	105827	116179	131865	149608	169633
9. Total Receipts of the State (6+7+8)	202695	221151	254367	295433	327014
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	82111(94)	91797(92)	103652(91)	118827(90)	133918(91)
Plan	17675(22)	20798(23)	29775(29)	38361(32)	36854(28)
Non-Plan	64436(78)	70999(77)	73877(71)	80466(68)	97064(72)
General Services (including Interests Payments)	35325(43)	40834(44)	42712((41)	45689(38)	50131(37)
Social Services	34212(42)	38262(42)	40156(39)	47389(40)	57067(43)
Economic Services	12043(15)	12083(13)	20157(19)	24973(21)	26156(20)
Grants-in-aid and Contribution	531(-)	618(1)	627(1)	776(1)	564(-)
11. Capital Expenditure	4547(5)	6927(7)	9879(9)	12420(9)	11336(8)
Plan	4546(100)	6882(99)	9879(100)	12420 (100)	(-) 2
Non-Plan	1	45(1)	-	- ⁵	11338
General Services	162(4)	308(4)	420(4)	705(6)	853(8)
Social Services	1515(33)	2700(39)	4224(43)	4628(37)	4438(39)
Economic Services	2870(63)	3919(57)	5235(53)	7087(57)	6045(53)
12. Disbursement of Loans and Advances	1064	663	505	861	1197(1)
13. Total (10+11+12)	87722	99387	114036	132108	146451
14. Repayments of Public Debt	10141	12802	12300	9040	11096
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9509	12132	11617	8223	10121
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	632	670	683	817	975
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	97863	112189	126336	141148	157547
17. Contingency Fund disbursements	-	-	- ⁶	- ⁷	- ⁸
18. Public Account disbursements	101736	108201	129352	149400	162817
19. Total disbursement by the state (16+17+18)	199599	220390	255688	290548	320364
Part C - Deficits					
20. Revenue Deficit (1-10)	(-)13815	(-)18915	(-)17138	(-)9095	(-) 16086
21 Fiscal Deficit (3+4-13)	(-)19146	(-)25347	(-)27346	(-)20891	(-) 25386

²Includes Ways and Means Advances from GOI

³0.13 crore

⁴0.17 crore

⁵0.21 crore

⁶0.16 crore

⁷0.01 crore

⁸0.20 crore

Note : Figures in brackets represent percentage (rounded)

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
	(₹ i n c r o r e)				
22. Primary Deficit(-)/Surplus(+) (21-23)	(-)1575	(-)4590	(-)5758	2224	317
<i>Part D Other data</i>					
23. Interest Payments (included in revenue expenditure)	17571	20757	21588	23115	25703
24. Arrears of Revenue	NA	NA	NA	NA	NA
25. Financial Assistance to Local Bodies etc.	28133	33166	43880	49460	52675
26. Ways and Means Advances (WMA)/Overdraft availed (days)	143	164	164	78	03
27. Interest on WMA/Overdraft	19	19	20	11	-*
28. Gross State Domestic Product (GSDP)	636697	758520	875028	1039923	1251067
29. Outstanding Fiscal Liabilities (year end)	229779	251997	277579	306043	337682
30. Outstanding guarantees (year-end)	8821	4550	9322	8788	7801
31. Maximum amount guaranteed	18981	14818	15184	14625	15613
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁹ (#)	2006	2293	1381	3533	3708
<i>Part E Fiscal health Indicators</i>					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.048	0.045	0.043	0.039	0.036
35. Own Non-Tax Revenue/GSDP	0.003	0.003	0.002	0.002	0.002
36. Central Transfers/GSDP	0.031	0.029	0.027	0.034	0.036
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	12.79	12.51	12.55	12.20	11.71
38. Total Revenue Expenditure/Receipts (in per cent)	120.23	125.95	119.81	108.29	113.65
39. Revenue Expenditure/Total Expenditure (in per cent)	93.60	92.36	90.89	89.95	91.44
40. Expenditure on Social Service/Total Expenditure (in per cent)	40.85	41.28	38.92	39.43	42.06
41. Expenditure on Economic Services / Total Expenditure (in per cent)	18.09	16.70	22.70	24.86	22.74
42. Capital Expenditure/Total Outlay (in per cent)	5.18	6.97	8.66	9.40	7.74
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	5.00	6.66	8.29	8.87	7.16
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	(-)2.01	(-)2.38	(-)1.89	(-)0.84	(-)1.29
45. Fiscal Deficit/GSDP (in per cent)	(-)2.79	(-)3.19	(-)3.01	(-)1.93	(-)2.03
46. Primary Deficit (Surplus)/GSDP (in per cent)	(-)0.23	(-)0.58	(-)0.63	0.21	0.03
47. Revenue Deficit/Fiscal Deficit(in per cent)	72.16	74.62	62.67	43.54	63.37
48. Primary Revenue Balance/GSDP	0.005	0.002	0.005	0.013	0.008
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	33.50	31.71	30.55	28.25	26.99
50. Fiscal Liabilities/RR (in per cent)	336.45	345.76	320.85	278.90	286.58
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	0.95	0.98	0.96	0.95	0.94
V Other Fiscal health Indicators					
52. Return on Investment (in per cent)	0.01	0.07	0.05	0.09	0.01
53. Balance from Current Revenue (₹ in crore)	(-) 4401	(-) 6080	(-) 4873	13104	6544
54. Financial Assets/Liabilities	0.27	0.27	0.28	0.31	0.33

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

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

⁹ Represents progressive amount blocked in incomplete projects (which cost more than ₹ one crore and above) at the end of the year.

[#] Incomplete figures, as all the Departments did not submit information.

*Actual figure is ₹ 29 lakh

APPENDIX
1.7 (Refer
Paragraph 1.8.3)

**List of Government Companies/
Corporations having negative net-worth**

(₹ in crore)

Name of the Company		Period of accounts	Year in which finalized	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
A. WORKING GOVERNMENT COMPANIES						
AGRICULTURE AND ALLIED						
1	West Bengal Agro Industries Corporation Limited	2015-16	2016-17	8.41	(-) 126.10	(-) 117.69
Total				8.41	(-) 126.10	(-) 117.69
MANUFACTURING						
2	West Bengal Mineral Development and Trading Corporation Limited	2015-16	2016-17	4.43	(-) 73.37	(-) 68.94
3	Mayurakshi Cotton Mills (1990) Limited	2015-16	2016-17	9.26	(-) 64.85	(-) 55.59
4	Neo Pipes & Tubes Company Limited	2014-15	2015-16	2.20	(-) 116.47	(-) 114.27
5	National Iron and Steel Company (1984) Limited	2014-15	2015-16	12.00	(-) 310.31	(-) 298.31
6	Greater Calcutta Gas Supply Corporation Limited	2014-15	2015-16	41.15	(-) 344.95	(-) 303.80
7	The Shalimar Works (1980) Limited	2014-15	2015-16	1.26	(-) 244.80	(-) 243.54
Total				70.30	(-) 1,154.75	(-) 1,084.45
POWER						
8	The Durgapur Projects Limited	2015-16	2016-17	1,251.63	(-) 1,837.68	(-) 586.05
9	West Bengal Green Energy Development Corporation Limited	2015-16	2016-17	4.99	(-) 6.77	(-) 1.78
Total				1,256.62	(-) 1,844.45	(-) 587.83
SERVICE						
10	Webel Meadiatronics Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	4.04	(-) 11.81	(-) 7.77
11	Webel Electronic Communications Systems Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	0.84	(-) 7.77	(-) 6.93
12	Webel Informatics Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	0.40	(-) 3.08	(-) 2.68
13	West Bengal Transport Corporation Limited (formerly known as the Calcutta Tramways Company (1978) Limited)	2015-16	2016-17	20.40	(-) 1,672.60	(-) 1,652.20
14	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	(-) 222.21	(-) 221.20
15	North Bengal State Transport Corporation	2009-10	2015-16	10.70	(-) 495.75	(-) 485.05
16	Calcutta State Transport Corporation	2013-14	2015-16	9.62	(-) 1,176.38	(-) 1,166.76
17	South Bengal State Transport Corporation	2014-15	2015-16	11.01	(-) 523.73	(-) 512.72
Total				58.02	(-)4,113.33	(-)4,055.31
MISCELLANEOUS						
18	Basumati Corporation Limited	2014-15	2015-16	0.10	(-) 145.72	(-) 145.62
Total				0.10	(-) 145.72	(-) 145.62
B. NON-WORKING GOVERNMENT COMPANIES						
MANUFACTURING						

Name of the Company		Period of accounts	Year in which finalized	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	West Bengal Sugar Industries Development Corporation Limited	2015-16	2016-17	15.24	(-) 176.81	(-) 161.57
2	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2015-16	2016-17	8.02	(-) 67.67	(-) 59.65
3	The West Dinajpur Spinning Mills Limited	2014-15	2015-16	12.75	(-) 257.24	(-) 244.49
4	The Kalyani Spinning Mills Limited	2013-14	2014-15	14.63	(-) 678.07	(-) 663.44
Total				50.64	(-) 1,179.79	(-) 1,129.15
POWER						
5	DPL Coke Oven Limited (Dormant Govt. Company)	2015-16	2016-17	0.05	(-) 0.14	(-) 0.09
Total				0.05	(-) 0.14	(-) 0.09
Grand Total				1,444.14	(-) 8,564.28	(-) 7,120.14

Source: Departmental figures

APPENDIX 2.1

(Refer Paragraph 2.3.2.1)

Statement showing cases where persistent excesses were noticed during 2012-17

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Excess	Percentage
18-Finance					
2030-02-102-NP-002-(Revenue Voted)	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
	2016-17	0.45	22.14	21.69	4820
2049-01-123-NP-008-(Revenue Charged)	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
	2016-17	661.21	713.92	52.71	8
2049-01-123-NP-009-(Revenue Charged)	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
	2016-17	118.73	273.33	154.60	130
25-Public Works					
5054-04-337-SP-006-(Capital Voted)	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
	2016-17	74.80	122.44	47.64	64
64-Child Development¹					
2235-02-102-NP-001-(Revenue Voted)	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
	2016-17	149.27	159.85	10.58	7

Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

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

APPENDIX 2.2

(Refer Paragraph 2.3.3)

Expenditure incurred without provision during 2016-17

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	5-Agriculture	2401-00-105-SP 018 (Revenue Voted)	1.19
		2401-00-105-SP 019 (Revenue Voted)	0.80
2	6-Animal Resources Development	2403-00-101-NP 015 (Revenue Voted)	0.04
		4403-00-102-SP 002 (Capital Voted)	0.96
		4403-00-104-SP 001 (Capital Voted)	0.30
		4403-00-109-SP 001 (Capital Voted)	0.43
		4403-00-789-SP 009 (Capital Voted)	0.62
		4403-00-789-SP 010 (Capital Voted)	0.35
		4403-00-800-SP 001 (Capital Voted)	6.31
		2225-80-800-NP 023 (Revenue Voted)	0.16
3	7-Backward Classes Welfare	2225-80-800-SP 032 (Revenue Voted)	10.00
		2225-80-800-SP 034 (Revenue Voted)	9.80
		2225-80-800-SP 042 (Revenue Voted)	10.00
4	9-Commerce and Industries	4059-01-051-SP 081 (Capital Voted)	1.25
5	10-Consumer Affairs	3456-00-800-CN 003 (Revenue Voted)	0.08
		3475-00-106-CN 001 (Revenue Voted)	0.57
6	11-Micro & Small Scale Enterprises & Textiles	2851-00-103-NP 009 (Revenue Voted)	4.00
		4851-00-102-SP 025 (Capital Voted)	4.80
		4851-00-109-SP 001 (Capital Voted)	12.00
		6860-01-101-SP 001 (Capital Voted)	18.00
7	13-Higher Education	2202-03-800-NP 010 (Revenue Voted)	0.02
		2205-00-102-SP 010 (Revenue Voted)	1.00
8	15-School Education	2202-02-110-SP 027 (Revenue Voted)	38.54
		2202-02-789-SP 030 (Revenue Voted)	11.77
		2202-02-796-SP 033 (Revenue Voted)	3.21
9	17-Excise	2059-01-051-NP 003 (Revenue Voted)	1.40
10	18-Finance	2030-02-102-NP 003 (Revenue Voted)	0.11
		2045-00-101-SP 001 (Revenue Voted)	0.07
		2045-00-797-NP 001 (Revenue Voted)	934.32
		2052-00-090-SP 001 (Revenue Voted)	0.02
		2071-01-104-NP 007 (Revenue Voted)	0.11
		2071-01-117-NP 002 (Revenue Voted)	0.02
		2071-01-200-NP 003 (Revenue Voted)	0.25
		2235-60-048-NP 001 (Revenue Voted)	0.50
		3454-02-112-NP 005 (Revenue Voted)	0.38
		4885-01-190-SP 004 (Capital Voted)	1.00
		5465-01-190-SP 002 (Capital Voted)	6.86
		4070-00-800-SP 016 (Capital Voted)	5.17
12	20-Fisheries	2405-00-789-SP 038 (Revenue Voted)	0.75
		2405-00-789-SP 039 (Revenue Voted)	0.75
		2405-00-800-CN 002 (Revenue Voted)	0.24
13	23-Forest	2401-00-800-SP 023 (Revenue Voted)	3.37

Report on State Finances for the year ended March 2017

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2406-01-003-NP 003 (Revenue Voted)	1.34
		2406-01-102-SP 030 (Revenue Voted)	0.94
		2406-01-789-SP 007 (Revenue Voted)	6.79
		4702-00-789-SP 034 (Capital Voted)	3.28
		4702-00-796-SP 047 (Capital Voted)	1.03
14	24-Health & Family Welfare	2210-05-105-SP 034 (Revenue Voted)	104.00
		6210-80-190-NP 003 (Capital Voted)	0.79
15	25-Public Works	3054-03-103-NP 001 (Revenue Voted)	0.03
		3054-80-797-SP 003 (Revenue Voted)	184.01
		5054-04-337-SP 026 (Capital Voted)	3.55
		5054-04-789-SP 019 (Capital Voted)	4.33
		5054-04-796-SP 019 (Capital Voted)	0.11
16	26-Hill Affairs	2551-60-789-SP 013 (Revenue Voted)	9.75
		2551-60-796-SP 010 (Revenue Voted)	24.75
17	27-Home	2055-00-115-SP 002 (Revenue Voted)	0.42
		2070-00-105-NP 031 (Revenue Voted)	0.02
		2575-06-800-SP 001 (Revenue Voted)	1.07
		4575-60-800-SP 029 (Capital Voted)	6.85
18	32-Irrigation and Waterways	4711-01-103-SP 572 (Capital Voted)	23.51
		4711-03-103-SP 316 (Capital Voted)	5.32
19	34-Judicial	2014-00-102-SP 001 (Revenue Voted)	12.14
		2059-01-052-SP 001 (Revenue Voted)	2.20
		2235-60-200-NP 078 (Revenue Voted)	3.05
20	35-Labour	2230-02-001-CN 001 (Revenue Voted)	0.01
21	36-Land and Land Reforms	2029-00-800-SP 002 (Revenue Voted)	1.75
22	38-Minority Affairs & Madrasah Education	2225-04-800-NP 001 (Revenue Voted)	10.00
		2235-02-200-SP 028 (Revenue Voted)	2.13
23	39-Municipal Affairs	2217-03-191-SP 006 (Revenue Voted)	1.55
		2217-05-789-SP 022 (Revenue Voted)	0.07
		2217-05-796-SP 010 (Revenue Voted)	0.02
24	40-Panchayat and Rural Development	2235-02-200-SP 030 (Revenue Voted)	29.92
		2515-00-800-SP 035 (Revenue Voted)	39.72
		4702-00-101-SP 043 (Capital Voted)	4.69
		4702-00-789-SP 037 (Capital Voted)	1.43
		4702-00-796-SP 050 (Capital Voted)	0.39
25	43-Power & Non-Conventional Energy Sources	4801-02-190-SP 001 (Capital Voted)	85.50
		4801-06-789-SP 002 (Capital Voted)	204.16
		4801-06-796-SP 002 (Capital Voted)	19.14
		4801-06-800-SP 006 (Capital Voted)	95.70
		6801-00-202-NP 004 (Capital Voted)	25.00
		6801-00-202-NP 008 (Capital Voted)	35.00
26	47-Disaster Management	2245-80-103-NP 002 (Revenue Voted)	735.53
27	51-Technical Education & Training	2203-00-105-SP 006 (Revenue Voted)	2.17
		2203-00-789-SP 008 (Revenue Voted)	15.31
		2203-00-796-SP 007 (Revenue Voted)	11.08
		4202-02-103-SP 004 (Capital Voted)	6.27
		4202-02-796-SP 005 (Capital Voted)	0.07
28	53-Transport	3055-00-797-SP 001 (Revenue Voted)	32.98
29	54-Urban Development	2217-05-193-SP 037 (Revenue Voted)	3.74

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
30	55-Water Resources Investigation & Development	4217-01-051-SP 001 (Capital Voted)	0.10
		2702-80-800-SP 018 (Revenue Voted)	1.67
		4702-00-102-SP 017 (Capital Voted)	0.16
		4702-00-789-SP 040 (Capital Voted)	0.11
31	56-Women Development & Social Welfare	2235-02-103-SP 024 (Revenue Voted)	1.19
		2235-02-103-SP 029 (Revenue Voted)	0.34
		2235-02-789-SP 020 (Revenue Voted)	0.03
		2235-02-789-SP 021 (Revenue Voted)	0.13
		2235-02-796-SP 025 (Revenue Voted)	0.02
		4059-60-051-CN 001 (Capital Voted)	0.18
32	64-Child Development	2235-02-789-SP 024 (Revenue Voted)	0.08
		2236-02-789-SP 007 (Revenue Voted)	108.02
		2236-02-796-SP 007 (Revenue Voted)	35.75
33	65-Tribal Development	2225-02-796-NP 082 (Revenue Voted)	0.19
		2225-02-796-CN 003 (Revenue Voted)	5.74
		2225-02-796-CN 004 (Revenue Voted)	1.51
		2225-02-796-SP 081 (Revenue Voted)	6.00
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2045-00-103-NP 005 (Revenue Charged)	0.32
		2049-01-101-NP 014 (Revenue Charged)	0.13
		2049-01-101-NP 085 (Revenue Charged)	78.35
		2049-01-101-NP 195 (Revenue Charged)	36.92
		2049-01-101-NP 199 (Revenue Charged)	45.00
		2049-01-101-NP 211 (Revenue Charged)	4.17
		2049-01-101-NP 229 (Revenue Charged)	58.95
		2049-01-123-NP 013 (Revenue Charged)	87.74
		2049-01-123-NP 016 (Revenue Charged)	232.36
		2049-01-123-NP 017 (Revenue Charged)	167.70
		2049-01-123-NP 021 (Revenue Charged)	339.64
		2049-01-123-NP 024 (Revenue Charged)	662.64
		2049-02-217-NP 002 (Revenue Charged)	0.12
		2049-02-249-NP 003 (Revenue Charged)	2.84
		6003-00-101-NP 505 (Capital Charged)	0.09
		6003-00-101-NP 506 (Capital Charged)	0.01
		6003-00-111-NP 009 (Capital Charged)	69.63
		6003-00-111-NP 018 (Capital Charged)	99.99
		6003-00-111-NP 020 (Capital Charged)	157.89
2	42-Personnel and Administrative Reforms	2051-00-103-NP 001 (Revenue Charged)	0.15
	Total		5059.99

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

APPENDIX 2.3

(Refer Paragraph 2.3.4)

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

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	1	Legislative Assembly Secretariat	64.96	23.44	36
2	3	Council of Ministers	32.67	4.58	14
3	4	Agricultural Marketing	101.48	44.40	44
4	5	Agriculture	1698.80	283.83	17
5	6	Animal Resources Development	820.61	258.05	31
6	8	Co-operation	388.78	125.57	32
7	9	Commerce and Industries	820.40	152.71	19
8	10	Consumer Affairs	102.99	22.77	22
9	11	Micro & Small Scale Enterprises & Textiles	694.12	247.01	36
10	12	Development and Planning	244.85	37.38	15
11	13	Higher Education	3130.32	224.68	7
12	14	Mass Education Extension and Library Services	272.19	2.73	1
13	15	School Education	21986.15	3413.17	16
14	16	Environment	62.24	21.36	34
15	17	Excise	142.68	30.78	22
16	18	Finance	15696.05	7.02	0
17	19	Fire & Emergency Services	236.01	38.89	16
18	20	Fisheries	330.04	109.21	33
19	21	Food and Supplies	8651.26	575.96	7
20	22	Food Processing Industries and Horticulture	147.83	67.54	46
21	23	Forest	660.80		17
22	25	Public Works	1474.35	75.78	5
23	26	Hill Affairs	724.79	64.35	9
24	27	Home	5787.92	171.81	3
25	28	Housing	125.37	30.61	24
26	30	Information and Cultural Affairs	385.18	84.40	22
27	31	Information Technology and Electronics	175.31	25.45	15
28	32	Irrigation and Waterways	665.09	69.18	10
29	33	Correctional Administration (Jails)	228.88	14.12	6
30	34	Judicial	464.80	22.70	5
31	35	Labour	814.77	75.96	9
32	36	Land & Land Reforms	960.58	137.76	14
33	37	Law	8.15	2.95	36
34	38	Minority Affairs and Madrasah Education	1486.21	171.88	12
35	39	Municipal Affairs	5814.18	161.36	3
36	40	Panchayat& Rural Development	17822.77	2806.73	16
37	41	Parliamentary Affairs	12.88	2.49	19
38	42	Personnel and Administrative Reforms	70.31	14.44	21

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
39	45	Public Health Engineering	1934.26	75.22	4
40	46	Refugee Relief and Rehabilitation	44.56	14.65	33
41	48	Science and Technology	26.52	1.29	5
42	49	Sports & Youth Services	378.19	17.17	5
43	50	Sunderban Affairs	336.47	169.31	50
44	51	Technical Education and Training	576.23	52.94	9
45	52	Tourism	119.91	35.97	30
46	53	Transport	1094.18	34.66	3
47	54	Urban Development	890.85	155.17	17
48	55	Water Resources Investigation and Development	515.81	110.64	21
49	57	Bio-Technology	18.72	7.50	40
50	58	Paschimanchal Unnayan Affairs	315.01	40.59	13
51	59	Self-Help Groups and Self Employment	564.77	170.13	30
52	60	Civil Defence	343.17	43.39	13
53	62	North Bengal Development	38.32	27.36	71
54	63	Statistics and Programme Implementation	101.10	58.43	58
55	64	Child Development	3204.50	592.53	18
56	65	Tribal Development	676.43	108.95	16
57	66	Sericulture	166.03	79.79	48
58	67	Public Enterprises and Industrial Reconstruction	18.07	2.60	14
Capital (Voted)					
1	1	Legislative Assembly Secretariat	14.90	14.71	99
2	4	Agricultural Marketing	204.35	154.42	76
3	5	Agriculture	802.00	551.57	69
4	6	Animal Resources Development	204.18	100.15	49
5	7	Backward Classes Welfare	35.70	24.86	70
6	8	Co-operation	233.47	6.57	3
7	9	Commerce and Industries	135.68	66.86	49
8	11	Micro & Small Scale Enterprises & Textiles	286.75	132.53	46
9	12	Development and Planning	119.57	3.31	3
10	13	Higher Education	69.52	11.67	17
11	15	School Education	591.00	547.65	93
12	17	Excise	11.65	7.81	67
13	18	Finance	100.89	10.39	10
14	19	Fire and Emergency Services	97.00	47.37	49
15	20	Fisheries	106.85	53.71	50
16	21	Food & Supplies	189.92	108.70	57
17	22	Food Processing Industries and Horticulture	18.00	15.41	86
18	23	Forest	48.82	25.14	52
19	24	Health and Family Welfare	1483.36	243.77	16
20	25	Public Works	3770.68	728.43	19
21	27	Home	606.42	191.14	32
22	28	Housing	868.72	157.27	18
23	30	Information and Cultural Affairs	70.21	52.15	74
24	31	Information Technology and Electronics	14.10	2.00	14
25	32	Irrigation and Waterways	2421.26	1391.61	57
26	33	Correctional Administration	19.57	1.46	7
27	34	Judicial	100.60	29.39	29
28	35	Labour	19.00	4.15	22
29	36	Land & Land Reforms	49.26	14.31	29
30	38	Minority Affairs and Madrasah Education	1631.50	1365.86	84
31	39	Municipal Affairs	738.76	208.66	28
32	42	Personnel and Administrative Reforms	76.00	5.55	7
33	43	Power and Non Conventional Energy	1675.59	574.31	34
34	45	Public Health Engineering	305.05	217.61	71

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Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
35	46	Refugee Relief and Rehabilitation	72.00	41.79	58
36	47	Disaster Management	199.50	16.83	8
37	50	Sundarban Affairs	215.22	81.47	38
38	51	Technical Education and Training	487.54	308.79	63
39	52	Tourism	250.75	199.95	80
40	54	Urban Development	2587.44	1566.08	61
41	55	Water Resources Investigation and Development	766.20	208.38	27
42	56	Women Development and Social Welfare	30.00	24.26	81
43	57	Bio-Technology	4.45	4.45	100
44	58	Paschimanchal Unnayan Affairs	90.00	66.21	74
45	60	Civil Defence	21.00	12.47	59
46	62	North Bengal Development	566.47	154.41	27
47	63	Statistics and Programme Implementation	7.46	2.58	35
48	64	Child Development	217.42	115.85	53
49	65	Tribal Development	62.24	40.26	65
50	66	Sericulture	1.00	1.00	100
51	67	Public Enterprises and Industrial Reconstruction	49.18	14.56	30
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.56	0.37	66
2	2	Governor's Secretariat	12.49	3.94	32
3	6	Animal Resources Development	0.05	0.04	80
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	2.50	1.97	79
6	18	Finance	28042.62	2107.23	8
7	19	Fire and Emergency Services	0.02	0.02	100
8	20	Fisheries	9.00	6.64	74
9	22	Food Processing Industries and Horticulture	0.20	0.20	100
10	25	Public Works	10.62	1.62	15
11	27	Home	5.65	2.21	39
12	28	Housing	0.60	0.33	55
13	34	Judicial	117.36	9.93	8
14	36	Land and Land Reforms	2.00	1.99	100
15	40	Panchayat and Rural Development	17.30	13.28	77
16	43	Power and Non-Conventional Energy	35.00	17.39	50
17	45	Public Health Engineering	0.72	0.21	29
18	47	Disaster Management	6.22	6.22	100
Capital (Charged)					
1	6	Animal Resources Development	0.07	0.02	29
2	8	Co-operation	5.50	3.65	66
3	9	Commerce and Industries	2.00	2.00	100
4	18	Finance	41531.93	29311.45	71
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.00	4.16	28
7	21	Food and Supplies	17.00	16.53	97
8	22	Food Processing Industries and Horticulture	0.30	0.30	100
9	27	Home	3.78	0.90	24
10	28	Housing	3.00	2.24	75
11	32	Irrigation and Waterways	1.36	0.46	34
12	40	Panchayat and Rural Development	2.00	1.88	94
13	43	Power and Non Conventional Energy	77.00	14.90	19
14	45	Public Health Engineering	1.25	0.84	67
15	46	Refugee Relief and Rehabilitation	5.85	1.47	25

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

APPENDIX 2.4

(Refer Paragraph 2.3.4.1)

Statement showing cases where persistent savings were noticed during 2012-17

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	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
	2016-17	3.64	-	3.64	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	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
	2016-17	6.04	5.77	0.27	5
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	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
	2016-17	5.53	4.66	0.87	16
28-Housing					
4216-02-105-SP 001(Capital-Voted)	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
	2016-17	26.25	26.20	0.05	0.19
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	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
	2016 17	89.52	77.39	12.13	14
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	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
	2016-17	30.86	20.12	10.74	35
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	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
	2016-17	3.73	-	3.73	100
55-Water Resources Investigation and Development					
2702- 03-103-NP 001 (Revenue-Voted)	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
	2016-17	96.58	73.84	22.74	24

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Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	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
	2016-17	40.00	28.41	11.59	29
2435- 01-789-SP 008 (Revenue-Voted)	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
	2016-17	24.00	16.71	7.29	30
2515-00-789- SP 004- (Revenue-Voted)	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
	2016-17	8.87	2.07	6.80	77
2515-00-800-SP 030 (Revenue-Voted)	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
	2016-17	18.04	5.38	12.66	70

Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

APPENDIX 2.5

(Refer Paragraph 2.3.4.2)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation		Savings
I – Grant				
1	3	Council of Ministers	(Revenue-Voted)	4.58
2	4	Agricultural Marketing	(Revenue-Voted)	44.40
			(Capital-Voted)	154.42
3	7	Backward Classes Welfare	(Capital-Voted)	24.86
4	8	Co-operation	(Revenue-Voted)	125.57
			(Capital Voted)	6.57
5	11	Micro & Small Scale Enterprises and Textiles	(Capital-Voted)	132.53
6	13	Higher Education	(Revenue-Voted)	224.68
			(Capital-Voted)	11.67
7	14	Mass Education Extension and Library Services	(Revenue-Voted)	2.73
			(Capital-Voted)	0.28
8	15	School Education	(Revenue-Voted)	3413.17
			(Capital-Voted)	547.65
9	16	Environment	(Revenue-Voted)	21.36
10	17	Excise	(Revenue-Voted)	30.78
			(Capital-Voted)	7.81
11	18	Finance	(Capital-Voted)	10.39
12	19	Fire and Emergency Services	(Revenue-Voted)	38.89
			(Capital-Voted)	47.37
13	20	Fisheries	(Capital-Voted)	53.71
14	21	Food and Supplies	(Capital-Voted)	108.70
15	22	Food Processing Industries and Horticulture	(Revenue-Voted)	67.54
			(Capital-Voted)	15.41
16	24	Health and Family Welfare	(Capital-Voted)	243.77
17	26	Hill Affairs	(Revenue-Voted)	64.35
18	30	Information and Cultural Affairs	(Revenue-Voted)	84.40
			(Capital-Voted)	52.15
19	34	Judicial	(Revenue-Voted)	22.70
20	35	Labour	(Revenue-Voted)	75.96
			(Capital-Voted)	4.15
21	36	Land and Land Reforms	(Capital-Voted)	14.31
22	41	Parliamentary Affairs	(Revenue-Voted)	2.49
23	42	Personnel & Administrative Reforms	(Revenue-Voted)	14.44
			(Capital-Voted)	5.55
24	45	Public Health Engineering	(Capital-Voted)	217.61
25	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	14.65
			(Capital-Voted)	41.79
26	49	Sports and Youth Services	(Revenue-Voted)	17.17
27	50	Sunderban Affairs	(Capital-Voted)	81.47
28	52	Tourism	(Revenue-Voted)	35.97
29	57	Bio-Technology	(Revenue-Voted)	7.50
			(Capital-Voted)	4.45

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Sl. No.	Grant No.	Name of grant/appropriation		Savings
30	58	PaschimanchalUnnayan Affairs	(Revenue-Voted)	40.59
			(Capital-Voted)	66.21
31	60	Civil Defence	(Revenue-Voted)	43.39
32	61	Chief Minister’s Office	(Revenue-Voted)	0.23
33	62	North Bengal Development	(Revenue-Voted)	27.36
34	63	Statistics and Programme Implementation	(Capital-Voted)	2.58
35	64	Child Development	(Revenue-Voted)	592.53
			(Capital-Voted)	115.85
36	66	Sericulture	(Revenue-Voted)	79.79
			(Capital-Voted)	1.00
37	67	Public Enterprises and Industrial Reconstruction	(Revenue-Voted)	2.60
			(Capital-Voted)	14.56
	Total for Grants			7086.64
II – Appropriation				
1	2	Governor’s Secretariat	(Revenue-Charged)	3.94
2	6	Animal Resources Development	(Revenue-Charged)	0.04
			(Capital-Charged)	0.02
3	7	Backward Classes Welfare	(Revenue-Charged)	0.05
4	8	Co-operation	(Revenue-Charged)	1.97
			(Capital-Charged)	3.65
5	18	Finance	(Revenue-Charged)	2107.23
			(Capital-Charged)	29311.45
6	19	Fire and Emergency Services	(Revenue-Charged)	0.02
			(Capital-Charged)	0.40
7	20	Fisheries	(Revenue-Charged)	6.64
			(Capital-Charged)	4.16
8	21	Food and Supplies	(Capital-Charged)	16.53
9	22	Food Processing Industries and Horticulture	(Revenue-Charged)	0.20
			(Capital-Charged)	0.30
10	23	Forest	(Revenue-Charged)	0.05
11	25	Public Works	(Revenue-Charged)	1.62
			(Capital-Charged)	0.01
12	27	Home	(Revenue-Charged)	2.21
			(Capital-Charged)	0.90
13	34	Judicial	(Revenue-Charged)	9.93
14	36	Land and Land Reforms	(Revenue-Charged)	1.99
15	43	Power & Non-Conventional Energy	(Revenue-Charged)	17.39
			(Capital-Charged)	14.90
16	45	Public Health Engineering	(Capital-Charged)	0.84
17	46	Refugee Relief & Rehabilitation	(Capital-Charged)	1.47
	Total for Appropriations			31507.91
		Grand Total		38594.55

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

APPENDIX 2.6

(Refer
Paragraph 2.3.4.2)

**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	(Revenue-Voted)	23.44	17.01	6.43
		(Capital-Voted)	14.71	3.81	10.90
2	5-Agriculture	(Revenue Voted)	283.83	27.50	256.33
		(Capital-Voted)	551.57	151.95	399.62
3	6-Animal Resources Development	(Revenue-Voted)	258.05	0.60	257.45
		(Capital-Voted)	100.15	56.94	43.21
4	9-Commerce and Industries	(Capital-Voted)	66.86	43.44	23.42
5	10-Consumer Affairs	(Revenue-Voted)	22.77	18.70	4.07
6	11-Micro & Small Scale Enterprises and Textiles	(Revenue-Voted)	247.01	7.46	239.55
7	12-Planning	(Revenue-Voted)	37.38	29.66	7.72
8	18-Finance	(Revenue-Voted)	7.02	0.14	6.88
9	20-Fisheries	(Revenue-Voted)	109.21	0.38	108.83
10	23-Forest	(Revenue-Voted)	111.91	84.94	26.97
		(Capital-Voted)	25.14	22.54	2.60
11	25-Public Works	(Revenue-Voted)	75.78	2.44	73.34
		(Capital-Voted)	728.43	152.77	575.66
12	27-Home	(Revenue-Voted)	171.81	53.53	118.28
		(Capital-Voted)	191.14	89.87	101.27
13	28-Housing	(Revenue -Voted)	30.61	29.28	1.33
		(Capital-Voted)	157.27	147.21	10.06
14	31-Information Technology and Electronics	(Revenue -Voted)	25.45	12.38	13.07
15	34-Judicial	(Capital-Voted)	29.39	4.39	25.00
16	39-Municipal Affairs	(Capital-Voted)	208.66	138.75	69.91
17	50-Sunderban Affairs	(Revenue-Voted)	169.31	120.86	48.45
18	51-Technical Education and Training	(Revenue -Voted)	52.94	2.31	50.63
		(Capital Voted)	308.79	62.98	245.81
19	52-Tourism	(Capital-Voted)	199.95	5.00	194.95
20	54-Urban Development	(Revenue -Voted)	155.17	106.72	48.45
		(Capital-Voted)	1566.08	1529.03	37.05
21	55-Water Resources Investigation and Development	(Revenue -Voted)	110.64	1.52	109.12
		(Capital-Voted)	208.38	6.52	201.86
22	56-Women Development and Social Welfare	(Capital-Voted)	24.26	8.50	15.76
23	59-Self-Help Groups and Self-Employment	(Revenue-Voted)	170.13	123.51	46.62
24	60-Civil Defence	(Capital-Voted)	12.47	0.22	12.25

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25	62-North Bengal Development	(Capital-Voted)	154.41	37.46	116.95
26	63-Statistics and Programme Implementation	(Revenue-Voted)	58.43	0.55	57.88
27	65-Tribal Development	(Revenue-Voted)	108.95	3.86	105.09
		(Capital-Voted)	40.26	0.12	40.14
		Total			3712.91

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

APPENDIX 2.7

(Refer Paragraph 2.3.4.2)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2017

(₹ in crore)

Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	6	31-03-2017	57.02	2403, 4403, 4404	Animal Resources Development
2	9	31-03-2017	148.87	2058, 2852, 2853, 3475, 4059, 4407, 4551, 4857, 4860, 6407, 6885, 7465	Commerce and Industries
3	13	31-03-2017	2.43	2202,2203	Higher Education
4	15	31-03-2017	37.81	2202,2251	School Education
5	21	31-03-2017	675.22	2052, 2235, 2408, 3456	Food and Supplies
6	27	31-03-2017	14.78	2015, 2052, 2055	Home
7	28	31-03-2017	59.05	2049, 2216, 2251, 2852, 4210, 4216, 5452, 6003	Housing
8	31	31-03-2017	14.95	2251, 4070	Information Technology and Electronics
9	33	31-03-2017	3.59	2056, 4059, 4216	Correctional Administration
10	38	31-03-2017	26.06	2202	Minority Affairs and Madrasah Education
11	39	31-03-2017	330.01	2049, 2052, 2215, 2217, 3604, 4059, 4215, 4217	Municipal Affairs
12	40	31-03-2017	175.49	2049, 2217, 2235, 2505, 2515, 3451, 3604, 6003	Panchayat and Rural Development
Total			1545.27		

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

APPENDIX 2.8

(Refer
Paragraph 2.3.4.2)

Statement showing details of cases where the surrendered amount were more than the savings

(₹ in crore)

Sl. No	Grant No.	Name of the Grant		Total Provision	Actual Expenditure	Savings	Total Surrender	Excess Surrender
I – Voted								
1	9	Commerce and Industries	Revenue	820.40	667.69	152.71	235.43	82.72
2	21	Food and Supplies	Revenue	8651.26	8075.30	575.96	678.72	102.76
3	32	Irrigation and Waterways	Revenue	665.09	595.91	69.18	94.97	25.79
4			Capital	2421.26	1029.65	1391.61	1418.85	27.24
5	33	Correctional Administration	Revenue	228.88	214.76	14.12	39.84	25.72
6			Capital	19.57	18.11	1.46	2.11	0.65
7	38	Minority Affairs and Madrasah Education	Revenue	1486.20	1314.32	171.88	257.80	85.92
8			Capital	1631.50	265.64	1365.86	1370.08	4.22
9	39	Municipal Affairs	Revenue	5814.18	5652.82	161.36	204.41	43.05
10	40	Panchayat and Rural Development	Revenue	17822.76	15016.03	2806.73	2926.81	120.08
11	43	Power and Non-Conventional Energy	Capital	1675.59	1101.28	574.31	1002.00	427.69
12	45	Public Health Engineering	Revenue	1934.25	1859.03	75.22	291.45	216.23
13	47	Disaster Management	Capital	199.50	182.67	16.83	21.20	4.37
14	53	Transport	Revenue	1094.18	1059.52	34.66	50.23	15.57
II – Charged								
15	32	Irrigation and Waterways	Revenue	95.31	94.93	0.38	93.73	93.35
Total Excess Surrender								1275.36

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

APPENDIX 2.9

(Refer Paragraph 2.3.4.3)

Statement showing cases where supplementary provision (₹ 1 crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	5-	Agriculture	1,501.08	1,414.97	86.12	197.72
2	6-	Animal Resources Development	819.46	562.55	256.90	1.15
3	8-	Co-Operation	364.03	263.22	100.81	24.76
4	10-	Consumer Affairs	91.67	80.22	11.45	11.32
5	11-	Micro & Small Scale Enterprises and Textiles	693.12	447.11	246.01	1.00
6	13-	Higher Education	2,958.19	2,905.63	52.56	172.13
7	20-	Fisheries	294.91	220.83	74.08	35.13
8	26-	Hill Affairs	692.07	660.44	31.62	32.72
9	27-	Home	5,784.90	5,616.11	168.80	3.01
10	31-	Information Technology and Electronics	168.36	149.86	18.50	6.95
11	33-	Correctional Administration	222.07	214.77	7.30	6.82
12	38-	Minority Affairs & Madrasah Education	1,482.11	1,314.32	167.79	4.10
13	42-	Personnel and Administrative Reforms	69.17	55.87	13.30	1.14
14	49-	Sports & Youth Services	377.05	361.02	16.02	1.14
15	54-	Urban Development	752.62	735.68	16.94	138.23
16	65-	Tribal Development	658.05	567.49	90.56	18.38
	Total for Revenue (Voted)		16,928.86	15,570.09	1,358.76	655.70
	B-	Capital (Voted)				
1	11-	Micro & Small Scale Enterprises and Textiles	261.46	154.22	107.24	25.30
2	18-	Finance	93.35	90.50	2.85	7.54
3	20-	Fisheries	56.50	53.14	3.36	50.35
4	23-	Forest	35.00	23.67	11.33	13.82
5	24-	Health and Family Welfare	1,425.36	1,239.58	185.78	58.00
6	25-	Public Works	3,536.06	3,042.25	493.80	234.62
7	27-	Home	583.17	415.28	167.88	23.26

Sl. No	Grant No.	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
8	28-	Housing	858.72	711.45	147.27	10.00
9	32-	Irrigation & Waterways	2,216.51	1,029.65	1,186.86	204.75
10	39-	Municipal Affairs	679.61	530.10	149.51	59.16
11	43-	Power and Non-Conventional Energy Sources	1,348.38	1,101.28	247.10	327.21
12	54-	Urban Development	1,911.44	1,021.36	890.08	676.00
13	55-	Water Resources Investigation & Development	642.31	557.82	84.49	123.89
14	64-	Child Development	131.55	101.57	29.98	85.87
15	65-	Tribal Development	59.84	21.99	37.86	2.40
Total for Capital (Voted)			13,839.26	10,093.86	3,745.39	1,902.17
Total for Voted			30,768.12	25,663.95	5,104.15	2,557.87
Revenue (Charged)						
1	18-	Finance	26,450.95	25,935.40	515.55	1,591.67
2	27-	Home	4.44	3.44	0.99	1.22
Total for Revenue (Charged)			26,455.39	25,938.84	516.54	1,592.89
Capital (Charged)						
1	18-	Finance	40,558.41	12,220.49	28,337.92	973.53
Total for Capital (Charged)			40,558.41	12,220.49	28,337.92	973.53
Total for Charged			67,013.80	38,159.33	28,854.46	2,566.42
Grand Total			97,781.92	63,823.28	33,958.61	5,124.29

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

APPENDIX 2.10

(Refer Paragraph 2.3.4.4)

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

(₹ in crore)

Excessive Re-appropriation of funds leading to Savings					
Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Saving (-)
1	9	Commerce and Industries	2852-80-800-SP 007	(-) 35.88	30.42
			7465-00-102-NP 001	(-) 0.54	5.24
2	11	Micro & Small Scale Enterprises and Textiles	2851-00-103-SP 008	(+) 0.28	6.06
3	13	Higher Education	2202-03-104-NP 001	(-) 1.00	203.22
4	15	School Education	2202-01-107-SP 006	(-) 0.03	5.07
			2202-01-112-SP 009	(+) 7.64	25.20
			2202-01-789-SP 038	(+) 23.32	8.00
			2202-02-001-NP 005	(-) 9.32	25.45
			2202-02-101-NP 001	(+) 0.41	6.19
			2202-02-796-SP 025	(-) 5.00	5.00
			2202-80-001-SP 007	(-) 2.50	5.61
5	17	Excise	2039-00-001-NP 001	(-) 0.96	8.47
6	18	Finance	2054-00-097-NP 001	(+) 0.12	15.59
7	20	Fisheries	2405-00-789-SP 028	(-) 1.54	8.39
8	24	Health and Family Welfare	2210-03-103-NP 001	(-) 3.11	21.47
			4210-01-800-SP 037	(-) 0.43	14.62
			4210-03-105-SP 013	(+) 60.00	13.84
			4210-03-105-SP 016	(-) 60.00	23.34
9	25	Public Works	2059-80-001-NP 001	(-) 2.67	26.69
			2059-80-001-NP 004	(-) 1.50	12.41
			3054-03-337-NP 002	(-) 7.35	7.31
			3054-80-001-NP 002	(+) 0.58	25.28
			3054-80-001-NP 003	(-) 0.38	7.36
			4059-01-051-SP 012	(-) 1.00	16.63
10	27	Home	2055-00-003-NP 005	(+) 0.19	14.62
			2055-00-104-NP 001	(-) 6.87	6.75
			2055-00-108-NP 001	(+) 0.12	144.83
			2055-00-109-NP 009	(+) 0.01	18.03
			2055-00-111-NP 002	(-) 0.27	9.86
			2055-00-111-NP 003	(-) 0.23	7.17
			4055-00-207-SP 016	(+) 10.91	8.00
11	28	Housing	4216-01-700-SP 001	(+) 2.00	10.00
12	30	Information & Cultural Affairs	2205-00-800-SP 003	(-) 0.04	6.34
			2220-60-101-NP 001	(-) 3.27	7.48
			2220-60-102-NP 002	(+) 0.50	5.48
			4220-01-190-SP 003	(-) 1.10	25.88
13	31	Information Technology	2251-00-090-SP 005	(-) 3.53	7.60
14	34	Judicial	4059-01-051-SP 001	(-) 0.79	22.23
15	35	Labour	2230-01-103-NP 006	(-) 0.59	51.91
			2235-60-200-NP 036	(-) 1.55	9.90
16	36	Land and Land Reforms	2029-00-001-NP 001	(-) 0.35	8.51
			2029-00-102-NP 003	(+) 1.43	70.22

Excessive Re-appropriation of funds leading to Savings					
Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Saving (-)
			2506-00-101-NP 001	(-) 0.15	5.18
17	47	Disaster Management	2245-02-101-NP 002	(-) 0.80	41.57
18	51	Technical Education and Training	2203-00-800-SP 013	(-) 2.00	18.22
			2230-03-003-SP 009	(+) 5.45	9.90
			4202-02-104-SP 004	(-) 1.99	31.20
19	53	Transport	5055-00-800-SP 004	(-) 10.00	8.82
20	55	Water Resources Investigation and Development	2702-03-103-NP 001	(+) 7.00	22.74
			2702-80-800-NP 003	(-) 7.00	10.99
			4702-00-789-SP 029	(+) 10.14	18.42
21	60	Civil Defence	4216-01-106-SP 087	(+) 6.15	6.41
			Total		(-) 1135.12
Insufficient Re-appropriation of funds leading to Excess					
Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)
1	5	Agriculture	2401-00-110-SP 001	(+) 9.00	35.85
			2415-01-277-NP 001	(+) 0.03	5.25
2	7	Backward Classes Welfare	2225-03-277-SP 003	(+) 17.50	26.63
			2225-80-800-SP 041	(+) 16.00	116.52
3	9	Commerce and Industries	2852-80-003-SP 004	(+) 14.40	27.42
			2852-80-003-SP 007	(+) 23.76	75.00
4	13	Higher Education	2202-03-102-SP 001	(-) 2.00	17.10
			2202-03-104-SP 002	(+) 0.43	16.22
5	15	School Education	2202-01-112-SP 001	(-) 2.33	114.56
			2202-01-789-SP 013	(+) 0.70	74.96
			2202-01-789-SP 024	(-) 43.61	29.84
			2202-01-796-SP 013	(+) 1.63	19.64
			2202-02-110-NP 001	(-) 0.08	450.61
6	18	Finance	2071-01-800-NP 002	(-) 3.19	24.97
7	25	Public Works	5054-03-337-SP 001	(+) 3.00	32.19
			5054-04-337-SP 002	(+) 3.18	23.80
8	27	Home	2015-00-102-NP 001	(+) 0.47	7.45
			2015-00-106-NP 001	(+) 17.00	9.75
			2055-00-109-NP 001	(+) 16.15	85.01
			2055-00-800-NP 015	(-) 0.83	80.94
9	32	Irrigation and Waterways	2711-01-001-NP 001	(+) 0.40	12.55
			4711-01-796-SP 002	(-) 6.93	6.93
10	33	Correctional Administration	2056-00-101-NP 002	(-) 0.30	12.43
			2056-00-101-NP 003	(-) 0.07	6.91
11	35	Labour	2230-01-001-NP 001	(+) 1.00	55.81
12	36	Land and Land Reforms	2053-00-093-NP 001	(-) 0.09	8.20
13	39	Municipal Affairs	2217-05-789-SP 034	(+) 22.93	72.60
			2217-05-796-SP 021	(+) 6.83	19.23
14	45	Public Health Engineering	2215-01-102-NP 001	(+) 1.00	55.59
15	47	Disaster Management	2245-02-101-NP 004	(-) 10.53	11.72
			2245-02-111-NP 001	(+) 3.16	5.34
16	49	Sports and Youth Services	4202-03-102-SP 001	(+) 40.64	12.99
17	51	Technical Education and Training	2203-00-003-SP 003	(+) 4.76	55.00
			Total		(+) 1609.01

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

APPENDIX 2.11

(Refer Paragraph 2.3.6)

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	7	2225-80-800-SP 042-West Bengal Gurung Development & Cultural Board (SC)	Backward Classes Welfare	10.00
2	9	4059-01-051-SP 081-Construction of Auditorium and Conference Hall at Shilpa Sadan	Commerce and Industries	1.25
3	11	2851-00-103-NP 009-Grant for Rehabilitation and Modernization of West Bengal Co-operative Spinning Mills Ltd. (CS)	Micro & Small Scale Enterprises and Textiles	4.00
		4851-00-102-SP 025-WB MSME Venture Capital Fund		4.80
4	18	3454-02-112-NP 005-Charges for implementation of COSA software	Finance	0.38
5	23	2406-01-003-NP 003-Cost of Training of Forest Range Officers	Forest	1.34
6	27	2575-06-800-SP 001-Training Programme on Skill Development and Capacity Building and Employment Generation (Central Share)	Home	1.07
7	32	4711-01-103-SP 572-Scheme under the 13 th Finance Commission funded by State	Irrigation & Water Ways	23.51
8	34	2059-01-052-SP 001-West Bengal Judicial Academy	Judicial	2.20
9	38	2225-04-800-NP 001-The West Bengal Pahadia Minority Development Board	Minority Affairs and Madrasah Education	10.00
10	39	2217-03-191-SP 006-Setting up/Modernization of Abattoirs (State Share)	Municipal Affairs	1.55
11	40	2235-02-200-SP 030-Somobyathi-Financial Assistance to Bereaved Family Members of Deceased Person who are in Extreme Financial Necessity	Panchayat and Rural Development	29.92
12	51	2203-00-789-SP 008-Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission	Technical Education and Training	15.31
		2203-00-796-SP 007- Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission (State Share)		11.08
13	54	2217-05-193-SP 037-Grants to SLNA (HIDCO) & Other Development Authority for Infrastructure & Preparatory Work for Six Townships Project	Urban Development	3.74
		Total		120.14

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

APPENDIX 2.12*(Refer Paragraph 2.4.1 & 2.4.2)***Expenditure incurred without Budget Provision during 2014-17 under Grant Numbers 27 and 65**

Sl. No.	Year	Head of Account	Purpose	Expenditure (₹ in crore)
Grant Number 27: Home Department				
1	2014-15	4055-00-190-SP-002	Share Capital Contribution to the West Bengal State Police Housing Corporation Limited [HP]	5.08
Total				5.08
2	2015-16	4059-01-051-SP-077	Incomplete works of 13 th Finance Commission funded by the State (FC) [HP]	20.40
Total				20.40
3	2016-17	2575-06-800-SP-001	Training Programme on Skill Development and Capacity Building and Employment Generation (Central Share)(BADP) [PL]	1.07
4		4575-60-800-SP-029	Grant from Finance Commission (FC) [PL]	6.85
Total				7.92
Grand Total				33.40
Grant Number 65: Tribal Development Department				
1	2014-15	2225-02-796-CN-005	Institutional Support for Marketing and Development of Tribal Products / Produce	3.56
Total				3.56
2	2016-17	2225-02-796-CN-004	Research Information & Mass Education, Tribal Festivals and Others (Grant-in Aids to Tribal Research Institutes) [TW]	1.51
3		2225-02-796-CN-003	Development of Particularly Vulnerable Tribal Groups (TSP) [TW]	5.74
Total				7.25
Grand Total				10.81

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

APPENDIX 2.13

(Refer Paragraph 2.4.2)

Savings of entire provision under Grant No. 65: Tribal Development Department during 2014-17

Year	Head of Account	Purpose	Budget provision	Expenditure	Savings
			(₹ in crore)		
2014-15	2225-02-796-SP054	Books grants and examination Fees [TW]	9.00	Nil	9.00
	2225-02-796-SP057	Payment of Maintenance Charges to the students belonging to families having income less than ₹ 36,000 p.a [TW]	12.00	Nil	12.00
	2225-02-796-SP061	Payment of compulsory charges [TW]	2.50	Nil	2.50
2015-16	4225-02-796-SP005	Provision against Grants-in-Aid received under Art. 275(1) of constitution (Central Share) (A275I) [TW]	21.14	Nil	21.14
	4225-02-796-SP007	Provision against SCA for TSP [TW]	16.63	Nil	16.63
	2225-02-796-NP019	Education Payment of Compulsory Charges [TW]	1.24	Nil	1.24
2016-17	4225-02-796-SP005	Provision against Grants in Aid received under Art. 275(1) of constitution (Central Share)(A 275 I) [TW]	19.21	Nil	19.21
	4225-02-796-SP007	Provision against SCA for TSP [TW]	16.63	Nil	16.63
	2225-02-796-NP019	Education Payment of Compulsory Charges [TW]	1.35	Nil	1.35
	2225-80-800-SP021	Maintenance of Govt. managed Hostels [TW]	1.65	Nil	1.65
Total			101.35		101.35

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

APPENDIX 3.1*(Refer Paragraph 3.2)***Statement showing names of bodies and authorities (other than PRIs), the accounts of which had not been received**

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2014-15 to 2016-17	3
2.	Howrah	2013-14 to 2016-17	4
3.	Kolkata	2016-17	1
4.	Bidhannagar	2014-15 to 2016-17	3
Kolkata Municipal Area (KMA) – Municipality			
5.	Bansberia	2016-17	1
6.	Baranagar	2016-17	1
7.	Barasat	2015-16 to 2016-17	2
8.	Barrackpore	2016-17	1
9.	Baruipur	2015-16 to 2016-17	2
10.	Bhadreswar	2015-16 to 2016-17	2
11.	Champdany	2015-16 to 2016-17	2
12.	Dum Dum	2013-14 to 2016-17	4
13.	Dankuni	2012-13 to 2016-17	5
14.	Garulia	2009-10 to 2016-17	8
15.	Gayeshpur	2008-09 to 2016-17	9
16.	Halisahar	2016-17	1
17.	Hooghly Chinsurah	2015-16 to 2016-17	2
18.	Kalyani	2012-13 to 2016-17	5
19.	Kamarhati	2016-17	1
20.	Kanchrapara	2015-16 to 2016-17	2
21.	Khardah	2013-14 to 2016-17	4
22.	Konnagar	2016-17	1
23.	Madhyamgram	2014-15 to 2016-17	3
24.	Maheshtala	2016-17	1
25.	Naihati	2016-17	1
26.	New Barrackpore	2014-15 to 2016-17	3
27.	North Barrackpore	2016-17	1
28.	North Dum Dum	2013-14 to 2016-17	4
29.	Panihati	2014-15 to 2016-17	3
30.	Pujali	2016-17	1
31.	Rajpur Sonarpur	2011-12 to 2016-17	6
32.	Rishra	2016-17	1
33.	Serampore	2015-16 to 2016-17	2
34.	South Dum Dum	2015-16 to 2016-17	2
35.	Titagarh	2016-17	1
36.	Uluberia	2015-16 to 2016-17	2
37.	Uttarpara Kotrung	2015-16 to 2016-17	2

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

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Jamuria*	2008-09 to 2015-16	8
84.	Jangipur	2016-17	1
85.	Jhalda	2010-11 to 2016-17	7
86.	Jhargram	2016-17	1
87.	Jiagunj-Azimgunj	2008-09 to 2016-17	9
88.	Kaliagunj	2016-17	1
89.	Kalimpong	2011-12 to 2016-17	6
90.	Kalna	2012-13 to 2016-17	5
91.	Kandi	2009-10 to 2016-17	8
92.	Katwa	2010-11 to 2016-17	7
93.	Kharagpur	2016-17	1
94.	Kharar	2009-10 to 2016-17	8
95.	Khirpai	2015-16 to 2016-17	2
96.	Krishnanagar	2016-17	1
97.	Kulti*	2007-08 to 2015-16	9
98.	Kurseong	2011-12 to 2016-17	6
99.	Mal	2008-09 to 2016-17	9
100.	Mathabhanga	2008-09 to 2016-17	9
101.	Midnapore	2014-15 to 2016-17	3
102.	Mekhlighunj	2008-09 to 2016-17	9
103.	Memari	2016-17	1
104.	Mirik	2007-08 to 2016-17	10
105.	Murshidabad	2009-10 to 2016-17	8
106.	Nalhati	2010-11 to 2016-17	7
107.	Old Malda	2007-08 to 2016-17	10
108.	Panskura	2013-14 to 2016-17	4
109.	Purulia	2014-15 to 2016-17	3
110.	Raigunj	2014-15 to 2016-17	3
111.	Rajarhat Gopalpur*	2012-13 to 2015-16	4
112.	Ramjibanpur	2013-14 to 2016-17	4
113.	Rampurhat	2016-17	1
114.	Ranaghat	2009-10 to 2016-17	8
115.	Ranigunj*	2011-12 to 2015-16	5
116.	Raghunathpur	2007-08 to 2016-17	10
117.	Sainthia	2012-13 to 2016-17	5
118.	Santipur	2016-17	1
119.	Sonamukhi	2008-09 to 2016-17	9
120.	Suri	2016-17	1
121.	Taherpur Notified Area Authority	2016-17	1
122.	Taki	2014-15 to 2016-17	3
123.	Tamluk	2016-17	1
124.	Tarakeswar	2009-10 to 2016-17	8
125.	Tufangunj	2008-09 to 2016-17	9
Total			527
Universities			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2016-17	8
2.	Burdwan University	2012-13 to 2016-17	5

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Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
3.	Calcutta University	2012-13 to 2016-17	5
4.	Jadavpur University	2014-15 to 2016-17	3
5.	Kalyani University	2016-17	1
6.	North Bengal University	2008-09 to 2016-17	9
7.	Rabindra Bharati University	2016-17	1
8.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2016-17	7
9.	Jadavpur PF Accounts	2009-10 to 2016-17	8
10.	IISWBM	2014-15 to 2016-17	3
11.	Presidency University	2014-15 to 2016-17	3
12.	West Bengal University of Technology	2007-08 & 2010-11 to 2016-17	8
13.	Sidhu Kanhu Birsa University	2015-16 to 2016-17	2
Total			63
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14 to 2016-17	4
2.	Kolkata Improvement Trust	2013-14 to 2016-17	4
3.	Change Management Unit	2010-11 to 2016-17	7
4.	Howrah Improvement Trust	2006-07 to 2016-17	11
5.	KEIP	2015-16 to 2016-17	2
6.	Nabadiganta Industrial Township	2010-11 to 2016-17	7
Total			35

Source: Records of the Institutions

*Annual Financial Statement due before merging

APPENDIX 3.2

(Refer Paragraph 3.3)

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	2016-17	2014-15	2014-15	07.09.16	2013-14	Last reminder for laying of SAR for the year 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
2	West Bengal Commission for Women	2016-17	2016-17	2014-15	2014-15	19.08.16	2006-07	Last reminder for laying of SARs for the years from 2007-08 to 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
3	West Bengal Human Rights Commission	Permanent entrustment	2016-17	2014-15	2014-15	26.11.15	2009-10	Last reminder for laying of SARs for the years from 2010-11 to 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2016-17	2013-14	2013-14	23.07.15	2012-13	Last reminder for laying of SAR for the year 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years from 2014-15 to 2016-17 issued on 17.02.2017.
5	West Bengal Heritage Commission	2020-21	2016-17	2015-16	2015-16	13.04.17	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017.
6	West Bengal Commission for Backward Classes	2017-18	2016-17	2015-16	2015-16	07.09.16	2015-16	Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017

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	2016-17	2015-16	2015-16	26.05.17	2012-13	Last reminder for laying of SARs for the years from 2013-14 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016 17 issued on 17.02.2017
8	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2016-17	2013-14	2013-14	23.04.15	2013-14	Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2008-09 to 2016-17 issued on 17.02.2017.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2016-17	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 09.06.2017. Accounts for 2015-16 and 2016-17 received on 17.02.2017
11	District Legal Services Authority, Howrah	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2009-10 to 2016-17 issued on 17.02.2017
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017.
13	District Legal Services Authority, Bankura	Permanent entrustment	2016-17	2014-15	2014-15	30.05.17	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 09.06.2017

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 2015-16 to 2016-17 issued on 17.02.2017
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2016-17	2015-16	2015-16	31.01.17	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017
16	District Legal Services Authority, Birbhum	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the year 2014-15 to 2016-17 issued on 17.02.2017
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2012-13 to 2016-17 issued on 17.02.2017.
18	District Legal Services Authority, Malda	Permanent entrustment	2016-17	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 09.06.2017. Latest reminder for submission of accounts for the years 2013-14 to 2016-17 issued on 17.02.2017.
19	DLSAs, rest of eight districts**	Permanent entrustment	2016-17	Not yet submitted	NA	NA	NA	Latest reminder for submission of accounts upto 2016-17 issued on 17.02.2017

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

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	2016-17	2014-15	2013-14	13.05.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 09.06.2017. Audit of accounts for the year 2014-15 is under progress. Latest reminder for submission of accounts for the years 2015-16 & 2016-17 issued on 17.02.2017
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2021-22	2016-17	2015-16	2015-16	14.02.17	2014-15	Last reminder for laying of SARs for the year 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017.
22	West Bengal Backward Classes Development & Finance Corporation	2019-20	2016-17	2015-16	2013-14	30.11.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
23	West Bengal Housing Board	2021-22	2016-17	2015-16	2015-16	04.07.17	2014-15	Last reminder for laying of SARs for the year 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
24	Kolkata Metropolitan Development Authority	2021-22	2016-17	2015-16	2014-15	22.09.16	2013-14	Last reminder for laying of SARs for the year 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
25	West Bengal State Warehousing Corporation	Permanent entrustment	2016-17	2013-14	2013-14	22.09.16	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017
26	Hooghly River Bridge Commissioner	2021-22	2016-17	2016-17	2015-16	08.08.2017	2011-12	Audit of Accounts for the year 2016-17 was completed on 20.11.2017.
27	Commissioners for Rabindra Setu	2018-19	2016-17	2015-16	2015-16	16.05.2017	2008-09	Reminder for arrear accounts was issued on 06.09.2017.

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
28	Darjeeling Gorkha Hill Council	2012-13 (up to 01.08.2012)	2012-13 (up to 01.08.2012)	2010-11	1990-91	11.07.2008	-	Audit of Accounts for the period 1991-92 to 2010-11 was completed.
29	Gorkhaland Territorial Administration	2021-22 (w.e.f. 02.08.2012)	2016-17	Not submitted since inception (i.e. 2012-13)	-	-	-	Unauthenticated A/cs for the years 2012-13 & 2013-14 were submitted but were returned for authentication. Reminder for arrear accounts was issued on 15.06.2017.
30	West Bengal Bio Diversity Board	2018-19	2016-17	2014-15	2014-15	13.02.2017	2011-12	Reminder for arrear accounts was issued on 13.07.2017.
31	West Bengal University of Animal & Fishery Sciences	2019-20	2016-17	2005-06 (Revised)	2004-05 (Revised)	14.07.2017	1999-2000	Issue of Final SAR on the revised annual A/cs for the year 2005-06 is under process.
32	East Kolkata Wetland Management Authority	2019-20	2016-17	2014-15	2014-15	05.07.2016	2011-12	Reminder for arrear accounts was issued on 10.07.2017.
33	West Bengal Veterinary Council	2018-19	2016-17	2015-16	2015-16	21.06.2017	NA	Reminder for submission of arrear accounts was issued on 29.12.2017.

Source: Records of the Autonomous bodies

APPENDIX 3.3 <i>(Refer Paragraph 3.3)</i>	Statement showing Performance of Autonomous Bodies (Submission of Accounts & issue of SARs U/S 20)
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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
1	Siliguri Jalpaiguri Development Authority	2015-16 to 2019-20	2015-16	2014-15	June 2016	DSAR for the year 2015-16 was sent to unit for reply on 31.07.2017. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17
2	Asansol Durgapur Development Authority	2015-16 to 2019-20	2011-12	2011-12	February 2014	Last reminder for submission of accounts for the years 2012-13 to 2016-17 issued on 17.02.17
3	Haldia Development Authority	2015-16 to 2019-20	2015-16	2014-15	April 2016	Audit of annual accounts for the year 2015-16 is under progress. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2015-16	2015-16	June 2017	Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
5	Digha Sankarpur Development Authority	2015-16 to 2019-20	2015-16	2015-16	September 2016	Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
6	Jaigaon Development Authority	2013-14 to 2017-18	2012-13	2012-13	December 2014	Last reminder for submission of accounts for the years 2013-14 to 2016-17 issued on 17.02.17.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 17.02.17. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence made on 10.03.2017.
8	Burdwan Development Authority	2017-18 to 2021-22	2014-15	2013-14	March 2016	Audit of annual accounts for the year 2014-15 is under progress. Last reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 01.07.16.
9	Bhangore Rajarhat Area Development Authority (BRADA)	2010-11 to 2014-15	2009-10	2009-10	June 2011	Last reminder for submission of accounts for the year 2010-11 issued on 17.02.17. BRADA has been merged with HIDCO w.e.f. 01.08.2011.

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
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2011-12	2011-12	November 2014	Latest correspondence for re-entrustment made on 10.01.17.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	September 2014	Latest correspondence for re-entrustment made on 10.01.17.
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 made on 10.01.17.
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 made on 10.01.17.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	January 2014	Latest correspondence for re-entrustment made on 10.01.17.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	December 2012	Last reminder for submission of accounts for the year 2011-12 issued on 17.02.17 Latest correspondence for re-entrustment made on 10.01.17.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2015-16	2013-14	December 2015	DSARs for the year 2014-15 and 2015-16 are under process. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	2012-13	2012-13	March 2017	Last reminder for submission of accounts for the years 2013-14 and 2016-17 issued on 17.02.17.
18	West Bengal State NGRBA Programme Management Group	2012-13 to 2016-17	2014-15	2014-15	February 2017	Last reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.17.
19	West Bengal Khadi & Village Industries Board	2017-18	2014-15	2014-15	May 2017	Reminder for submission of arrear accounts was issued on 22.08.2017.
20	Compensatory Afforestation Fund Management and Planning Authority	2013-14	Not received since inception (i.e. 2010-11)	-	-	Photocopies of annual accounts for the years 2010-11 to 2016-17 were received on 04.12.2017, which are under consideration.

Source: Records of the Autonomous bodies

APPENDIX 3.4 Statement of finalisation of accounts and Government investment in departmentally managed Commercial and Quasi-Commercial Undertakings

(Refer Paragraph 3.4)

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 2017 (₹ in crore)
1.	Home & Hill Affairs	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.	Industry Commerce & Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	(-)0.18
4	Animal Resources Development	4	(1) Durgapur Milk Supply Scheme	1972	No arrear	130.51	(-)162.19
			(2) Krishnanagar Milk Supply Scheme	1977	No arrear	49.90	(-)56.63
			(3) Burdwan Milk Supply Scheme	1982	No arrear	53.26	(-)60.40
			(4) Greater Kolkata Milk Supply Scheme	1990	No arrear	1660.53	(-)1600.12
5	Housing	2	(1) Director of Brick Production, Manual	1970	2010-11	0.40	(-)24.05
			(2) Director of Brick Production, Mechanised	1970	2012-13	21.13	(-)40.90
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11	11.23	11.23
7	Food and Supplies	1	Public Distribution System of Food Grains	1986	2014-15	533.95	827.45
Total		14				3073.88	(-) 1676.69

Non-working Government Undertakings

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

Source: Departmental figures

APPENDIX 3.5

(Refer Paragraph 3.7)

Statement showing the discrepancies between PD Accounts cash book and treasury pass book in respect of closing balances as on 31 March 2017

(₹ in crore)

Sl. No	Name of the DDO	Closing balance as per PDA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, Hooghly	48.73	48.72	(+) 0.01
2	DM, Howrah	78.30	88.86	(-) 10.56
3	DM, Jalpaiguri	61.30	62.67	(-) 1.37
4	DM, Coochbehar	75.35	75.39	(-) 0.04
5	DM, Murshidabad	146.71	146.79	(-) 0.08
6	DM, Purulia	112.24	142.88	(-) 30.64
7	DM, Paschim Medinipur	33.17	32.87	(+) 0.30

Source: Departmental figures

APPENDIX 3.6

(Refer Paragraph 3.7)

Statement showing retention of Bidhayak Elaka Unnayan Prakalpa fund of the previous assemblies as of 31 March 2017

Sl. No.	Name of the DDO	Term of Assembly	Unrecommended Fund	Unutilised Fund	Total
			₹ in lakh)		
1	DM, North 24 Parganas	15 th Assembly	-	409.67	409.67
2	DM, Howrah	15 th Assembly	-	91.57	91.57
3	DM, Jalpaiguri	14 th Assembly	-	77.48	143.70
		15 th Assembly	-	66.22	
4	DM, Purba Bardhaman	12 th Assembly	-	0.67	129.83
		13 th Assembly	0.46	4.43	
		14 th Assembly	15.98	108.11	
		15 th Assembly	0.18	-	
Total			16.62	758.15	774.77

Source: Departmental figures

APPENDIX 3.7*(Refer Paragraph 3.9)***Suspense and Remittance Balances that impact the cash balance as of March 2017**

A Suspense Balance				(₹ in crore)
Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2017		Impact of outstanding on cash balance
		Dr.	Cr.	
	8658-Suspense Account-			
1	101-PAO Suspense Ministry of Transport and Highways	131.46	14.44	Cash balance will increase on settlement
	101-PAO Suspense Ministry of External Affairs	3.92	0.42	
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	34.95	1.85	
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.15	-	
	101- PAO Suspense Other Central Ministry	0.92	(-) 8.54	
2	102-Suspense Account (Civil) with Defence	204.66	198.20	Cash balance will decrease on settlement
	102-Suspense Account (Civil) Eastern Railway	4.11	4.19	
	102-Suspense Account (Civil) Other Railway Accounts	2.20	1.74	
3	123-A.I.S. Officer Group Insurance Scheme	3.64	2.85	
4	102-Suspense Account (Civil) with Railway-SER	15.90	16.95	Cash balance will decrease on settlement
	102-Suspense Account (Civil) Uncredited amount under e-Payment	357.44	393.97	
5	109-Reserve Bank Suspense-Headquarters	(-) 8.92	(-) 0.78	
6	129-Material purchase settlement Suspense Account	0.02	67.46	

B Remittance Balances			₹ in crore)	
Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2017		Impact of outstanding on cash balance
		Dr.	Cr.	
	8782- Cash Remittances and adjustments between officers rendering account to the same Accounts Officer			
1	102-PW Remittances I-Remittances into Treasuries	14,156.28	14,145.20	Cash balance will increase on clearance
2	103-Forest Remittances I-Remittances into Treasuries	2,158.31	1,810.44	
3	102-PW Remittances II- PW Cheques	52,205.99	52,320.81	Cash balance will decrease on clearance
4	103-Forest Remittances II- Forest Cheques	3,969.19	4,291.85	
5	8793-Inter State Suspense Accounts	22.96	0.96	Cash balance will increase on clearance

Source: Finance Accounts of Government of West Bengal (2016-17)

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 Consolidated Fund of the State 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.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated fund of the State in case of default by the borrower for whom the guarantee has been extended.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.

Terms	Description
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Net Debt Available	Excess of Public Debt Receipts and Loans & Advances Receipts over Public Debt Repayment, Loans & Advances Disbursements and Interest Payment on Public Debt