

APPENDIX 1.1

(Refer introductory paragraph in Chapter I)

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 persons per sq. km.	
	b. Density [®] of Population (as per 2011 Census) (All India Density = 382 persons / sq. km.)	1,028 persons per sq. km.	
4.	Population Below Poverty Line (BPL) [#] (All India Average = 21.9 per cent)	20.00 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 = 33 per 1,000 live births)	24	
7.	Life Expectancy at birth [*] (All India Average = 68.7 years)	70.80 years	
8.	Gini Coefficient [§]		
	a. Rural (All India = 0.29)	0.24	
	b. Urban (All India = 0.38)	0.38	
9.	Human Development Index [*]		
	a. 2017 (All India Average = 0.643)	----	
	b. 2018 (All India Average = 0.647)	0.492	
10.	Gross State Domestic Product (GSDP) 2018-19 at current price ^{**}	₹ 11,77,586 crore	
11.	Per capita GSDP CAGR ¹⁰⁰ (2009-10 to 2018-19)	West Bengal General Category States	11.26 per cent 10.99 per cent
12.	GSDP CAGR (2011-12 to 2018-19)	West Bengal General Category States	12.37 per cent 12.23 per cent
13.	Population Growth (2009-10 to 2018-19)	West Bengal General Category States	9.05 per cent 12.46 per cent

B. Financial Data

Particulars		2009-10 to 2017-18		2017-18 to 2018-19	
CAGR		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	15.03	17.18	12.77	11.20
b.	of Own Tax Revenue	14.84	15.28	12.72	15.20
c.	of Non-Tax Revenue	9.88	3.12	19.78	17.36
d.	of Total Expenditure	14.20	12.56	12.73	12.81
e.	of Capital Expenditure	13.53	26.20	11.93	22.45
f.	of Revenue Expenditure on Education	13.44	9.38	9.38	15.24
g.	of Revenue Expenditure on Health	16.50	12.79	11.09	6.50
h.	of Salary and Wages	11.72	7.06	11.03	9.89
i.	of Pension	16.12	10.61	14.31	10.11

[®]Census of India 2011: Final Population Totals

[#]Economic Survey, Vol.2 Page A168-169

[^]Economic Survey 2018-19, Vol. 2, Page A164

^{*}Economic Survey 2018-19, Vol. 2, Page A160

^{**}For GSDP, the information as available from Press Release by Ministry of Statistics and Programme Implementation, GoI 1 August, 2019.

[§]Measures the degree of inequality in a distribution

¹⁰⁰Compound Annual Growth Rate

APPENDIX 1.2

(Refer introductory paragraph in Chapter I)

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: Loatee group-wise Section 2: Summary of Loans and Advances: Sector-wise Section 3: Summary of Repayments in arrears from Loatee 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 and 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 Loatee Entities
19	Shows Detailed Statement of Investments
	Section 1: Details of Investments up to 2017-18
	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 1.2)

Part A: Abstract of Receipts and Disbursements for the years 2017-18 and 2018-19

Receipts (₹ in crore)				Disbursements (₹ in crore)			
2017-18			2018-19	2017-18			2018-19
Section A: Revenue							
1,31,270.39	I	Revenue Receipts	1,45,975.25	1,41,077.36	I	Revenue Expenditure	1,56,373.91
52,720.57		Tax revenue	60,732.28	52,416.18		General Services	56,865.40
				59,590.76		Social Services	68,763.69
3,117.17		Non-tax revenue	3,657.59	24,613.78		Education, Sports, Arts and Culture	28,364.58
49,321.10		State's share of Union taxes and duties	55,775.72	7,924.93		Health and Family Welfare	8,440.16
0.15		Non-Plan grants	0.26	7,482.36		Water Supply, Sanitation, Housing and Urban Development	7,891.25
0.00		Grants for State Plan Scheme	0.00	140.07		Information and Broadcasting	175.40
26,111.40		Grants for Central and Centrally sponsored Plan Schemes, Finance Commission's Grants and others	25,809.40	2,200.43		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2,396.96
				198.30		Labour and Labour Welfare	186.15
				16,658.03		Social Welfare and Nutrition	20,689.93
				372.86		Others* Social Services	619.26
				28,582.04		Economic Services	30,256.09
				3,730.45		Agriculture and Allied Activities	7,910.81
				18,162.15		Rural Development	15,301.44
				1,036.20		Special Areas Programmes	1,251.29
				1,055.28		Irrigation and Flood Control	1,206.97
				2,158.20		Energy	1,990.67
				303.63		Industry and Minerals	337.39
				1,713.50		Transport	1,776.53
				66.22		Science, Technology and Environment	83.76
				356.41		General Economic Services	397.23
				488.38	II	Grants-in-aid and Contributions	488.73
9,806.97	II	Revenue deficit carried over to Section B	10,398.66		II	Revenue surplus carried over to Section B	

Differences of ₹0.01 crore with Finance Accounts is due to rounding

Receipts (₹ in crore)				Disbursements (₹ in crore)			
2017-18			2018-19	2017-18			2018-19
Section B Capital							
22,492.84	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	18,859.18	-	III	Opening Overdraft from RBI	-
Nil	IV	Miscellaneous Capital receipts	691.50	19,368.08	IV	Capital Outlay	23,717.32
				1,002.87		General Services	926.98
				7,605.76		Social Services	7,323.69
				454.22		Education, Sports, Arts and Culture	997.50
				930.93		Health and Family Welfare	1,237.46
				5,404.73		Water Supply, Sanitation, Housing and Urban Development	3,963.51
				2.64		Information and Broadcasting	10.53
				31.67		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	73.17
				699.53		Social Welfare and Nutrition	987.90
				82.04		Other Social Services	53.62
				10,759.45		Economic Services	15,466.65
				569.77		Agriculture and Allied Activities	628.47
				1,775.83		Rural Development	2,575.69
				1,227.55		Special Areas Programmes	1,867.85
				1,562.16		Irrigation and Flood Control	1,798.34
				827.07		Energy	1,752.19
				973.59		Industry and Minerals	1,470.62
				3,765.53		Transport	5,265.87
				0.00		Science Technology and Environment	0.00
				57.95		General Economic Services	107.62
213.59	V	Recoveries of Loans and Advances	804.42	(-) 30.56	V	Loans and Advances disbursed	865.49
157.36		From Power Projects	615.80	35.45		For Power Projects	516.12
3.28		From Government Servants	2.67	2.23		To Government Servants	1.94
52.95		From others	185.95	68.24		To Others	347.43

State Finances Audit Report for the year ended March 2019

Receipts (₹ in crore)				Disbursements (₹ in crore)				
2017-18			2018-19	2017-18			2018-19	
0.00	VI	Revenue surplus brought down	0.00	0.00	9,806.97	VI	Revenue deficit brought down	10,398.66
45,743.82	VII	Public debt receipts		70,196.95	25,010.92	VII	Repayment of Public Debt	45,786.02
38,323.86		Internal debt other than Ways and Means Advances and Overdraft	44,014.50		18,614.91		Internal debt other than Ways and Means Advances and Overdraft	19,728.02
5,394.87		Ways and Means Advances	25,004.59		5,394.87		Ways and Means Advances	25,004.59
2,025.09		Loans and Advances from Central Government	1,177.86		1,001.14		Repayment of Loans and Advances to Central Government	1,053.41
0.20	VIII	Amount transferred to Contingency Fund		0.39	0.64	VIII	Expenditure from Contingency Fund	0.80
2,02,108.11	IX	Public Account receipts		2,32,784.89	1,97,543.33	IX	Public Account disbursements	2,24,961.92
3,727.52		Small Savings and Provident Funds	3,802.57		2,564.22		Small Savings and Provident Funds	2,674.78
2,997.33		Reserve Funds	2,537.53		3,842.45		Reserve Funds	124.37
1,20,272.32		Suspense and Miscellaneous	1,41,609.53		1,18,637.46		Suspense and Miscellaneous	1,43,042.32
(-) 0.70		Remittances	(-) 0.07		(-)5.81		Remittances	(-) 2.27
75,111.64		Deposits and Advances	84,835.33		72,505.01		Deposits and Advances	79,122.72
					Nil		Miscellaneous Government Account	Nil
Nil	X	Closing Overdraft from Reserve Bank of India		Nil	18,859.18	X	Cash balance at end	17,607.12
					0.38		Cash in Treasuries and Local Remittances	0.37
					(-)20.96		Deposits with Reserve Bank	(-) 5.82
					2.14		Departmental Cash Balance including Permanent Advances	2.24
					10,307.52		Investment in earmarked funds	11,633.38
					8,570.10		Cash Balance Investment	5,976.95
4,11,635.92		Total		4,79,711.24	4,11,635.92		Total	4,79,711.24

*Source: Finance Accounts of Government of West Bengal (2018-19)
Others include Other Social Services and Secretariat Social Services*

Differences of ₹0.01 crore with Finance Accounts is due to rounding

APPENDIX 1.3

(Continued)

(Refer Paragraph 1.6)

Part B: Summarised Financial Position of the Government of West Bengal as on 31 March 2019

As on 31.03.2018 (₹ in crore)	Liabilities		As on 31.03.2019 (₹ in crore)
3,01,777.99	Internal Debt		3,26,064.47
2,18,942.78	Market Loans bearing interest	2,49,373.15	
0.00	Market Loans not bearing interest	0.00	
0.00	Loans from Life Insurance Corporation of India	0.00	
7,034.17	Loans from other Institutions	7,014.92	
-	Ways and Means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
75,801.04	Special securities issued to NSS fund of GoI	69,676.40	
14,233.07	Loans and Advances from Central Government		14,357.52
4.83	Pre 1984-85 Loans	4.83	
311.12	Non-Plan Loans	(-) 123.74	
13,917.18	Loans for State Plan Schemes	13,679.54	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
0.00	Others Loans for States/Union Territory with Legislature Schemes	796.95	
19.36	Contingency Fund		18.95
14,509.55	Small Savings, Provident Funds, etc.		15,637.35
30,667.74	Deposits		36,380.35
3,343.28	Suspense and Miscellaneous Balances		1,910.48
10,080.23	Reserve Funds		12,493.39
(-) 486.03	Remittance Balances		(-) 483.84
3,74,145.19	TOTAL		4,06,378.67
	Assets		
98,417.70	Gross Capital Outlay on Fixed Assets		1,22,135.02
15,883.84	Investments in shares of Companies, Corporations, etc.	17,427.21	
82,533.86	Other Capital Outlay	1,04,707.81	
12,719.00	Loans and Advances		12,780.07
4,338.35	Loans for Power Projects	4,238.66	
8,371.39	Other Development Loans	8,532.88	
9.26	Loans to Government servants and Miscellaneous loans	8.53	
10,307.52	Reserve Fund Investments		11,633.37
29.32	Advances		29.32
-	Suspense and Miscellaneous Balances		-
8,551.66	Cash		5,973.74
0.38	Cash in Treasuries and Loan Remittances	0.37	
(-)20.96	Deposits with Reserve Bank	(-) 5.82	
2.14	Departmental Cash Balance including Permanent Advances	2.24	
8,570.00	Cash Balance Investments	5,976.95	
2,44,119.99	Deficit on Government Account		2,53,827.15
3,74,145.19	TOTAL		4,06,378.67

Source: Finance Accounts of Government of West Bengal (2018-19)

* Difference of ₹ 0.01 crore 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 1.4 Time Series Data on the State Government Finances

(Refer Paragraph 1.2)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
(₹ in crore)					
Part A. Receipts					
1. Revenue Receipts	86,514	1,09,732	1,17,832	1,31,270	1,45,975
(i) Tax Revenue	39,412(46)	42,492(39)	45,466(39)	52,721(40)	60,732(42)
Goods and Services Tax	0	0	0	14,964(28)	27,067(45)
Taxes on Agricultural Income	11	8	7	7	1
Taxes on Sales, Trade, etc.	24,022(61)	26,050(61)	27,983(62)	12,999(25)	7,813(13)
State Excise	3,587(9)	4,015(9)	5,226(11)	9,340(18)	10,622(17)
Taxes on Vehicles	1,505(4)	1,707(4)	1,870(4)	2,317(4)	2,563(4)
Stamps and Registration Fees	4,196(10)	4,175(10)	4,383(10)	5,261(10)	5,620(9)
Land Revenue	2,276(6)	2,456(6)	2,569(6)	2,875(6)	2,847(5)
Other taxes	3,815(10)	4,081(10)	3,428(7)	4,958(9)	4,199(7)
(ii) Non-Tax Revenue	1,627(2)	1,862(1)	2,950(2)	3,117(2)	3,657(2)
(iii) State's share of Union taxes and duties	24,595(28)	37,164(34)	44,625(38)	49,321(38)	55,776(38)
(iv) Grants-in-Aid from GoI	20,880(24)	28,214(26)	24,791(21)	26,111(20)	25,810(18)
2. Misc. Capital Receipts	Nil	653	Nil	Nil	692
3. Recoveries of Loans and Advances	176	832	3,233	214	804
4. Total revenue and Non-debt capital receipts (1+2+3)	86,690	1,11,217	1,21,065	1,31,484	1,47,471
5. Public Debt Receipts	35,812	34,608	36,316	40,348	45,192
Internal Debt (excluding Ways and Means Advances and Overdrafts)	34,449	33,949	35,797	38,323	44,014
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India ¹⁰¹	1,363	659	519	2,025	1,178
6. Total receipts in the Consolidated Fund (4+5)	1,22,502	1,45,825	1,57,381	1,71,832	1,92,663
7. Contingency Fund Receipts	₹ 0.13¹⁰²	-	₹ 0.17¹⁰³	₹ 0.20¹⁰⁴	-
8. Public Account Receipts	1,31,865	1,49,608	1,69,633	2,02,108	2,32,785
9. Total Receipts of the State (6+7+8)	2,54,367	2,95,433	3,27,014	3,73,940	4,25,448
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	1,03,652(91)	1,18,827(90)	1,33,918(91)	1,41,077(88)	1,56,374
Plan	29,775(29)	38,361(32)	36,854(28)	37,515(27)	-
Non-Plan	73,877(71)	80,466(68)	97,064(72)	1,03,562(73)	-
General Services (including Interests Payments)	42,712(41)	45,689(38)	50,131(37)	52,416(37)	56,865(37)
Social Services	40,156(39)	47,389(40)	57,067(43)	59,591(42)	68,764(44)
Economic Services	20,157(19)	24,973(21)	26,156(20)	28,582(21)	30,256(19)

¹⁰¹ Includes Ways and Means Advances from GoI

¹⁰² ₹ 0.13 crore

¹⁰³ ₹ 0.17 crore

¹⁰⁴ ₹ 0.20 crore

Note : Figures in brackets represent percentage (rounded)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	(₹ in crore)				
Grants-in-aid and Contribution	627(1)	776(1)	564(-)	488(-)	489
11. Capital Expenditure	9,879(9)	12,420(9)	11,336(8)	19,368(12)	23,717(13)
Plan	9,879(100)	12,420 (100)	11,338(100)	19,373(100)	-
Non-Plan	-	⁻¹⁰⁵	(-) 2	(-) 5	-
General Services	420(4)	705(6)	853(8)	1,003(5)	927(4)
Social Services	4,224(43)	4,628(37)	4,438(39)	7,606(39)	7,324(31)
Economic Services	5,235(53)	7,087(57)	6,045(53)	10,759(56)	15,466(65)
12. Disbursement of Loans and Advances	505	861	1,197(1)	(-) 31	865
13. Total (10+11+12)	1,14036	1,32,108	1,46,451	1,60,414	1,80,956
14. Repayments of Public Debt	12,300	9,040	11,096	19,616	20,781
Internal Debt (excluding Ways and Means Advances and Overdrafts)	11,617	8,223	10,121	18,615	19,728
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	683	817	975	1,001	1,053
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	1,26,336	1,41,148	1,57,547	1,80,030	2,01,737
17. Contingency Fund disbursements	₋₁₀₆	₋₁₀₇	₋₁₀₈	1	1
18. Public Account disbursements	1,29,352	1,49,400	1,62,817	1,97,543	2,24,962
19. Total disbursement by the state (16+17+18)	2,55,688	2,90,548	3,20,364	3,77,574	4,26,700
Part C. Deficits					
20. Revenue Deficit (1-10)	(-)17,138	(-)9,095	(-) 16,086	(-) 9,807	(-) 10,399
21. Fiscal Deficit (4-13)	(-)27,346	(-)20,891	(-) 25,386	(-) 28,930	(-) 33,485
22. Primary Deficit(-)/Surplus(+) (21-23)	(-)5,758	2,224	317	(-) 856	(-) 4,574
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	21,588	23,115	25,703	28,074	28,911
24. Arrears of Revenue	NA	NA	NA	NA	NA
25. Financial Assistance to Local Bodies, etc.	43,880	49,460	52,675	54,965	57,589
26. Ways and Means Advances (WMA)/Overdraft availed (days)	164	78	03	22	149
27. Interest on WMA/Overdraft	20	11	-*	1	21
28. Gross State Domestic Product (GSDP) (at current prices)	7,18,082	7,97,300	8,72,527	9,99,585	11,77,586
29. Outstanding Liabilities(year-end)	2,77,579	3,06,043	3,37,682	3,60,961	3,93,300
30. Outstanding guarantees (year-end)	9,322	8,788	7,801	8,545	6,693
31. Maximum amount guaranteed	15,184	14,625	15,613	15,034	16,050
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects	1,381	3,533	3,708	NA	NA

¹⁰⁵ ₹ 0.21 crore¹⁰⁶ ₹ 0.16 crore¹⁰⁷ ₹ 0.01 crore¹⁰⁸ ₹ 0.20 crore

*Actual figure is ₹29 lakh

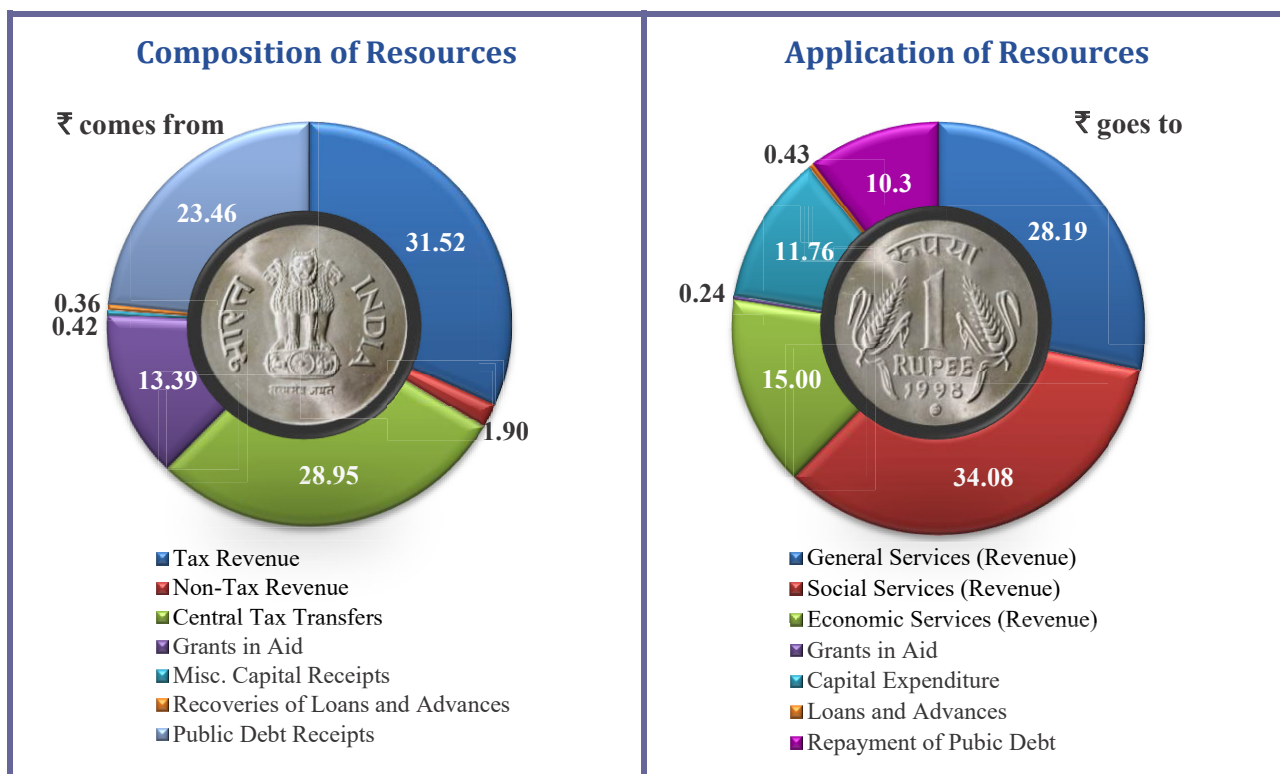
#NA: Not Available

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
(₹ in crore)					
Part E. Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.055	0.053	0.052	0.053	0.052
35. Own Non-Tax Revenue/GSDP	0.002	0.002	0.003	0.003	0.003
36. Central Transfers/GSDP	0.034	0.047	0.051	0.049	0.047
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	15.88	16.57	16.78	16.05	15.37
38. Total Revenue Expenditure/Receipts (in per cent)	119.81	108.29	113.65	107.47	107.12
39. Revenue Expenditure/Total Expenditure (in per cent)	90.89	89.95	91.44	87.95	86.42
40. Expenditure on Social Service/Total Expenditure (in per cent)	38.92	39.43	42.06	42.00	42.25
41. Expenditure on Economic Services / Total Expenditure (in per cent)	22.70	24.86	22.74	24.39	25.54
42. Capital Expenditure/Total Outlay (in per cent)	8.66	9.40	7.74	12.07	13.11
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	8.29	8.87	7.16	11.45	12.59
III. Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	(-2.39)	(-1.14)	(-1.84)	(-0.98)	(-0.88)
45. Fiscal Deficit/GSDP (in per cent)	(-3.81)	(-2.62)	(-2.91)	(-2.89)	(-2.84)
46. Primary Deficit (Surplus)/GSDP (in per cent)	(-0.80)	0.28	0.04	(-0.09)	(-0.39)
47. Revenue Deficit/Fiscal Deficit(in per cent)	62.67	43.54	63.37	33.90	31.03
48. Primary Revenue Balance/GSDP	0.006	0.018	0.011	0.018	0.016
IV. Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	38.66	38.38	38.70	35.11	33.40
50. Fiscal Liabilities/RR (in per cent)	320.85	278.90	286.58	274.98	269.43
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	0.96	0.95	0.94	1.04	0.98
V. Other Fiscal health Indicators					
52. Return on Investment (in per cent)	0.05	0.09	0.01	0.25	0.28
53. Balance from Current Revenue (₹ in crore)	(-) 4,873	13,104	6,544	1,797	1,20,562
54. Financial Assets/Liabilities	0.28	0.31	0.33	0.35	0.38

*Source: Finance Accounts of Government of West Bengal (2014-15 to 2018-19)
Figures in brackets represent percentages (rounded) to total of each sub-heading*

APPENDIX 1.5
(Refer Paragraph 1.2)

Composition of Resources and Application of Funds in the Consolidated Fund of the State during 2018-19



APPENDIX 1.6
(Refer Paragraph
1.4.2.5)

**Release of 14th FC Grants by GoI
vis-à-vis Allocation (up to 2018-19)**

Installment	Allocation as per 14 th FC	Actual release by Government of India	Shortfall
	(₹ in crore)		
(A) Basic Grant for RLBs			
1st installment of 2015-16	766.11	735.43	30.68
2nd instalment of 2015-16	766.11	735.43	30.68
1st instalment of 2016-17	1,060.81	1,025.26	35.55
2nd instalment of 2016-17	1,060.81	1,025.25	35.56
1st instalment of 2017-18	1,225.67	1,184.59	41.08
2nd instalment of 2017-18	1,225.67	1,184.59	41.08
1st instalment of 2018-19	1,417.88	1,370.34	47.53
2nd instalment of 2018-19	1,417.88	1,370.34	47.53
Total: (A)	8,940.90	8,631.23	309.67
(B) Basic Grant for ULBs			
2nd instalment of 2015-16	318.61	239.59	79.02
Total: (B)	318.61	239.59	79.02
(C) Performance Grant for RLBs			
Performance Grant of 2016-17	278.30	268.97	9.33
Performance Grant of 2017-18	314.93	0	314.93
Performance Grant of 2018-19	357.64	0	357.64
Total: (C)	950.87	268.97	681.90
(D) Performance Grant for ULBs			
Performance Grant of 2017-18	294.69	0	294.69
Performance Grant of 2018-19	334.66	0	334.66
Total: (D)	629.35	0	629.35
Grand Total: (A+B+C+D)	10,839.73	9,139.79	1,699.94

Source: 14th FC Report and Departmental figures; Difference of ₹ 0.01 crore is due to rounding

APPENDIX 1.7
(Refer Paragraph
1.4.2.5)

**Payment of Interest by GoWB due to
delay in release of 14th FC Grants**

Type of GoI Fund	Amount (₹ in crore)	Delay in number of days	Penal Interest for delays (₹ in crore)
1st instalment of Basic Grant (2015-16) for RLBs	735.43	95 to 398 days	15.86
2nd instalment of Basic Grant (2015-16) for RLBs	735.43	17 days	2.45
1st instalment of Basic Grant (2016-17) for RLBs	582.42	9 days	0.93
2nd instalment of Basic Grant (2016-17) for RLBs	1,025.25	5 days	0.91
1st instalment of Basic Grant (2015-16) for ULBs	318.61	104 to 182 days	13.86
2nd instalment of Basic Grant (2016-17) for ULBs	441.17	5 to 37 days	0.46
1st instalment of Basic Grant (2017-18) for ULBs	509.73	1 day	0.09
Performance Grant (2016-2017) for RLBs	268.97	10 days	0.55
Performance Grant (2016-2017) for ULBs	260.41	40 days	1.92
Total	4,877.42		37.03
2nd instalment (2015-16) of SDRF	258.00	13 to 157 days	4.66
1st instalment (2016-17) of SDRF	271.00	2 days	0.10
2nd instalment (2016-17) of SDRF	271.00	61 days	3.06
1st instalment (2017-18) of SDRF	284.50	11 days	0.56
2nd instalment (2017-18) of SDRF	284.50	7 days	0.34
1st instalment (2018-19) of SDRF	348.83	186 days	3.12
Total	1,717.83		11.84
Grand Total	6,595.25		48.87

Source: Departmental figures

APPENDIX 2.1
(Refer Paragraph 2.2.2)

**Statement of various Grants/
Appropriations where savings were
more than ₹ 1 crore or more than
20 per cent of total provision**

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
			(₹ in crore)		
Revenue (Voted)					
1	01	Legislative Assembly Secretariat	65.89	17.05	25.88
2	03	Council of Ministers	40.51	1.51	3.73
3	04	Agricultural Marketing	106.65	41.01	38.45
4	05	Agriculture	6,457.45	546.23	8.46
5	06	Animal Resources Development	992.47	300.13	30.24
6	08	Co-operation	394.51	68.34	17.32
7	10	Consumer Affairs	105.38	21.81	20.70
8	11	Micro, Small and Medium Enterprises & Textiles	718.85	353.38	49.16
9	14	Mass Education Extension and Library Services	309.34	23.49	7.59
10	15	School Education	24,103.97	1,300.58	5.40
11	16	Environment	94.70	34.30	36.22
12	19	Fire & Emergency Services	240.14	20.80	8.66
13	20	Fisheries	354.80	120.84	34.06
14	22	Food Processing Industries and Horticulture	165.01	64.28	38.96
15	23	Forest	745.84	121.25	16.26
16	25	Public Works	1,485.75	38.84	2.61
17	28	Housing	1,142.39	1,036.50	90.73
18	31	Information Technology and Electronics	299.92	153.51	51.18
19	32	Irrigation and Waterways	887.08	123.20	13.89
20	33	Correctional Administration	266.57	23.39	8.77
21	34	Judicial	606.82	65.60	10.81
22	35	Labour	1,007.81	202.06	20.05
23	37	Law	8.25	1.12	13.58
24	38	Minority Affairs and Madrasah Education	2352.75	108.61	4.62
25	40	Panchayats & Rural Development	19,891.18	3,396.81	17.08
26	41	Parliamentary Affairs	14.85	12.39	83.43
27	45	Public Health Engineering	1,000.41	54.36	5.43
28	49	Youth Services and Sports	520.92	106.31	20.41
29	50	Sundarban Affairs	106.34	27.29	25.66
30	51	Technical Education, Training & Skill Development	758.38	96.05	12.67
31	52	Tourism	214.70	51.91	24.18
32	53	Transport	1,347.54	125.94	9.35
33	55	Water Resources Investigation and Development	521.66	52.22	10.01
34	58	Paschimanchal Unnayan Affairs	23.19	8.48	36.57

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
			(₹ in crore)		
35	59	Self-Help Groups and Self Employment	545.64	7.64	1.40
36	62	North Bengal Development	132.48	112.29	84.76
37	65	Tribal Development	801.13	142.39	17.77
38	68	Home and Hill Affairs	7,790.83	264.67	3.40
39	69	Land & Land Reforms and Refugee Relief & Rehabilitation	1,040.88	151.45	14.55
40	70	Higher Education, Science & Technology and Biotechnology	3,495.23	8.90	0.25
41	71	Planning, Statistics and Programme Monitoring	330.30	47.85	14.49
42	72	Urban Development and Municipal Affairs	7,593.32	9.61	0.13
43	73	Disaster Management and Civil Defence	1,819.35	27.19	1.49
44	75	Industry, Commerce and Enterprises	1,016.10	826.30	81.32
Capital (Voted)					
1	01	Legislative Assembly Secretariat	17.00	14.30	84.12
2	04	Agricultural Marketing	232.48	97.61	41.99
3	05	Agriculture	544.39	362.33	66.56
4	06	Animal Resources Development	127.66	66.98	52.47
5	07	Backward Classes Welfare	73.11	49.20	67.30
6	08	Co-operation	14.93	8.42	56.40
7	10	Consumer Affairs	20.02	18.15	90.66
8	14	Mass Education Extension and Library Services	11.50	6.26	54.43
9	15	School Education	636.00	182.35	28.67
10	18	Finance	120.17	45.11	37.54
11	19	Fire and Emergency Services	219.29	129.35	58.99
12	20	Fisheries	44.00	29.86	67.86
13	21	Food & Supplies	203.00	42.98	21.17
14	22	Food Processing Industries and Horticulture	19.01	18.21	95.79
15	23	Forest	53.97	27.69	51.31
16	28	Housing	1,137.50	1,062.25	93.38
17	30	Information and Cultural Affairs	115.65	13.62	11.78
18	32	Irrigation and Waterways	2,239.99	1,037.57	46.32
19	34	Judicial	221.42	112.68	50.89
20	35	Labour	27.50	11.51	41.85
21	38	Minority Affairs and Madrasah Education	1,398.00	607.20	43.43
22	42	Personnel and Administrative Reforms	89.50	15.55	17.37
23	49	Youth Services and Sports	127.19	58.82	46.25
24	51	Technical Education, Training & Skill Development	252.13	78.35	31.08
25	52	Tourism	212.00	125.11	59.01
26	55	Water Resources Investigation and Development	802.52	216.75	27.01
27	58	Paschimanchal Unnayan Affairs	557.00	9.96	1.79
28	59	Self-Help Groups and Self Employment	60.00	5.06	8.43
29	65	Tribal Development	87.31	38.05	43.58
30	68	Home and Hill Affairs	752.04	189.77	25.23
31	69	Land & Land Reforms and Refugee Relief & Rehabilitation	156.03	106.33	68.15

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
			(₹ in crore)		
32	70	Higher Education, Science & Technology and Biotechnology	404.54	229.92	56.83
33	71	Planning, Statistics and Programme Monitoring	23.01	19.80	86.05
34	72	Urban Development and Municipal Affairs	4,322.78	934.97	21.63
35	74	Women & Child Development and Social Welfare	431.28	405.07	93.92
36	75	Industry, Commerce and Enterprises	966.33	119.12	12.33
Revenue (Charged)					
1	01	Legislative Assembly Secretariat	0.55	0.28	50.91
2	02	Governor's Secretariat	13.85	2.59	18.70
3	06	Animal Resources Development	0.04	0.04	100.00
4	07	Backward Classes Welfare	0.02	0.02	100.00
5	08	Co-operation	2.58	2.41	93.41
6	18	Finance	30,502.54	1,178.98	3.87
7	19	Fire and Emergency Services	0.02	0.02	100.00
8	20	Fisheries	4.75	1.11	23.37
9	23	Forest	0.18	0.14	77.78
10	24	Health and Family Welfare	0.03	0.03	100.00
11	28	Housing	0.30	0.22	73.33
12	32	Irrigation and Waterways	104.66	104.38	99.73
13	34	Judicial	196.82	27.46	13.95
14	40	Panchayats and Rural Development	6.68	6.68	100.00
15	43	Power and Non-Conventional Energy Sources	23.00	9.07	39.43
16	45	Public Health Engineering	0.09	0.08	88.89
17	68	Home and Hill Affairs	4.00	1.02	25.50
18	69	Land & Land Reforms and Refugee Relief & Rehabilitation	0.05	0.05	100.00
19	72	Urban Development and Municipal Affairs	15.28	15.28	100.00
20	73	Disaster Management and Civil Defence	2.00	2.00	100.00
Capital (Charged)					
1	06	Animal Resources Development	0.05	0.05	100.00
2	08	Co-operation	2.30	1.16	50.43
3	20	Fisheries	13.50	6.52	48.30
4	21	Food and Supplies	1.00	0.46	46.00
5	22	Food Processing Industries and Horticulture	0.35	0.35	100.00
6	25	Public Works	12.07	2.08	17.23
7	32	Irrigation and Waterways	25.24	24.63	97.58
8	34	Judicial	0.20	0.20	100.00
9	40	Panchayats and Rural Development	1.25	1.25	100.00
10	43	Power and Non-Conventional Energy Sources	90.00	65.63	72.92
11	45	Public Health Engineering	1.35	1.25	92.59
12	69	Land & Land Reforms and Refugee Relief & Rehabilitation	10.00	2.40	24.00
13	75	Industry, Commerce and Enterprises	1.10	1.10	100.00

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.2 Excess Expenditure over provisions relating to 2018-19 requiring regularisation

(Refer Paragraphs 2.2.2 and 2.2.2.1)

Sl. No.	Number and Name of Grant/ Appropriation		Total Grant/ Appropriation	Actual Expenditure	Excess Expenditure	Percentage
			(₹ in crore)			
Voted						
1	07-Revenue	Backward Classes Welfare	1379.96	1737.37	357.41	25.90
2	11-Capital	Micro, Small and Medium Enterprises and Textiles	464.67	614.24	149.57	32.19
3	18-Revenue	Finance	17122.63	17874.13	751.50	4.39
4	21-Revenue	Food & Supplies	9795.21	10813.11	1017.90	10.39
5	24-Revenue	Health & Family Welfare	8202.88	8382.84	179.96	2.19
	24-Capital		1170.41	1229.82	59.41	5.08
6	25-Capital	Public Works	5945.41	6093.12	147.71	2.48
7	30-Revenue	Information and Cultural Affairs	447.76	512.49	64.73	14.46
8	33-Capital	Correctional Administration	61.00	84.94	23.94	39.25
9	40-Capital	Panchayats and Rural Development	1785.56	2582.45	796.89	44.63
10	42-Revenue	Personnel and Administrative Reforms	124.01	167.18	43.17	34.81
11	43-Revenue	Power and Non-Conventional Energy Sources	1063.05	2002.34	939.29	88.36
	43-Capital		2123.00	2319.00	196.00	9.23
12	45-Capital	Public Health Engineering	1865.97	1986.13	120.16	6.44
13	50-Capital	Sunderban Affairs	390.00	432.19	42.19	10.82
14	53-Capital	Transport	446.13	509.55	63.42	14.22
15	62-Capital	North Bengal Development	608.00	661.71	53.71	8.83
16	73-Capital	Disaster Management and Civil Defence	173.04	191.78	18.74	10.83
17	74-Revenue	Women & Child Development and Social Welfare	5640.98	6106.68	465.70	8.26
Charged						
18	18-Capital	Finance	41464.49	45742.32	4277.83	10.32
Total			100274.16	110043.39	9769.23	

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.3 <i>(Refer Paragraph 2.2.2.1; Box 2.1)</i>	Expenditure incurred without provision during 2018-19
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Sl. No.	Number and Name of the Grant/ Appropriation		Expenditure incurred without provisions (₹ in crore)
	Grants	Head of Account	
1	05-Agriculture	2401-00-105-018-(Revenue Voted)	1.96
		2401-00-105-019-(Revenue Voted)	1.30
		2401-00-113-008-(Revenue Voted)	13.94
		2401-00-113-010-(Revenue Voted)	0.09
		2401-00-113-011-(Revenue Voted)	0.06
		2401-00-789-070-(Revenue Voted)	0.06
		2401-00-789-071-(Revenue Voted)	0.04
		2401-00-796-055-(Revenue Voted)	0.03
		2401-00-796-056-(Revenue Voted)	0.02
		2401-00-800-009-(Revenue Voted)	0.04
		2851-00-107-056-(Revenue Voted)	2.34
		2851-00-789-063-(Revenue Voted)	0.71
		2851-00-796-057-(Revenue Voted)	0.44
		4851-00-107-001-(Capital Voted)	0.59
		4851-00-789-024-(Capital Voted)	0.24
		2	06-Animal Resources Development
2401-00-796-077-(Revenue Voted)	0.80		
2401-00-800-027-(Revenue Voted)	7.55		
2403-00-101-028-(Revenue Voted)	14.99		
4403-00-789-009-(Capital Voted)	0.70		
4403-00-796-007-(Capital Voted)	0.95		
3	07-Backward Classes Welfare	2225-01-102-011-(Revenue Voted)	2.00
		2225-01-277-037-(Revenue Voted)	0.90
		4225-01-190-002-(Capital Voted)	5.00
4	08-Co-Operation	4425-00-106-032-(Capital Voted)	0.69
		6425-00-106-016-(Capital Voted)	0.84
5	10-Consumer Affairs	3456-00-800-001-(Revenue Voted)	0.09
		3456-00-800-015-(Revenue Voted)	0.80
6	11-Micro, Small and Medium Enterprises & Textiles	4851-00-797-001-(Capital Voted)	85.36
		4851-00-797-002-(Capital Voted)	193.42
		6851-00-102-001-(Capital Voted)	8.79
		6851-00-102-002-(Capital Voted)	1.60
7	14-Mass Education Extension and Library Services	2202-80-001-018-(Revenue Voted)	0.12
8	15-School Education	2202-01-112-013-(Revenue Voted)	199.99
		2202-02-110-027-(Revenue Voted)	0.85
9	18-Finance	2030-02-102-003-(Revenue Voted)	0.31
		2040-00-001-007-(Revenue Voted)	0.70

Sl. No.	Number and Name of the Grant/ Appropriation		Expenditure incurred without provisions (₹ in crore)
	Grants	Head of Account	
		2045-00-103-002-(Revenue Voted)	0.20
		2071-01-106-002-(Revenue Voted)	0.86
		2071-01-800-004-(Revenue Voted)	56.47
		4059-01-051-103-(Capital Voted)	0.94
10	23-Forest	2401-00-789-084-(Revenue Voted)	2.96
		2401-00-789-085-(Revenue Voted)	1.97
		2401-00-796-070-(Revenue Voted)	0.23
		2401-00-796-071-(Revenue Voted)	0.15
		2401-00-800-023-(Revenue Voted)	1.44
		4406-01-070-002-(Capital Voted)	2.44
11	24-Health & Family Welfare	2210-05-105-035-(Revenue Voted)	3.41
		2210-05-105-037-(Revenue Voted)	2.10
		2210-05-105-038-(Revenue Voted)	2.58
		2210-05-105-070-(Revenue Voted)	3.02
		2210-05-105-071-(Revenue Voted)	3.32
		2210-06-113-003-(Revenue Voted)	2.63
12	25-Public Works	3054-80-797-002-(Revenue Voted)	142.98
		5054-03-797-005-(Capital Voted)	684.43
		5054-80-190-001-(Capital Voted)	308.24
13	30-Information and Cultural Affairs	2205-00-103-038-(Revenue Voted)	0.63
14	32-Irrigation and Waterways	4700-08-001-004-(Capital Voted)	3.50
15	34-Judicial	2014-00-116-003-(Revenue Voted)	0.23
		4216-01-106-093-(Capital Voted)	0.15
16	35-Labour	2230-01-800-001-(Revenue Voted)	0.02
		2230-02-789-005-(Revenue Voted)	0.88
17	40-Panchayats and Rural Development	2515-00-101-019-(Revenue Voted)	29.41
		2515-00-101-020-(Revenue Voted)	19.61
		2515-00-196-004-(Revenue Voted)	5.40
		2515-00-196-007-(Revenue Voted)	4.34
		2515-00-789-015-(Revenue Voted)	23.94
		2515-00-789-016-(Revenue Voted)	15.96
		2515-00-796-013-(Revenue Voted)	1.59
		2515-00-796-014-(Revenue Voted)	1.06
18	43-Power & Non-Conventional Energy Sources	4801-02-190-019-(Capital Voted)	514.29
		4801-06-001-001-(Capital Voted)	41.46
		4801-06-789-006-(Capital Voted)	19.43
		4801-06-796-006-(Capital Voted)	3.88
		6801-00-202-008-(Capital Voted)	116.12
		6801-00-202-028-(Capital Voted)	1171.95
		6860-60-600-014-(Capital Voted)	13.40
19	45-Public Health Engineering	4215-01-102-008-(Capital Voted)	6.00
		4215-01-102-021-(Capital Voted)	77.77
		4215-01-789-012-(Capital Voted)	3.00
		4215-01-789-018-(Capital Voted)	23.76
		4215-01-796-013-(Capital Voted)	1.00
		4215-01-796-019-(Capital Voted)	6.48

Sl. No.	Number and Name of the Grant/ Appropriation		Expenditure incurred without provisions (₹ in crore)
	Grants	Head of Account	
20	51-Technical Education, Training and Skill Development	2203-00-003-007-(Revenue Voted)	14.30
		2203-00-003-011-(Revenue Voted)	28.86
		2203-00-789-013-(Revenue Voted)	3.15
		2203-00-789-016-(Revenue Voted)	6.36
		2203-00-796-011-(Revenue Voted)	1.40
		2203-00-796-014-(Revenue Voted)	2.83
		4202-02-104-009-(Capital Voted)	2.60
		4202-02-789-005-(Capital Voted)	0.79
		4202-02-796-007-(Capital Voted)	0.33
21	52-Tourism	3452-01-800-089-(Revenue Voted)	0.02
		3452-80-199-001-(Revenue Voted)	0.60
		5452-01-190-003-(Capital Voted)	8.00
22	53-Transport	3055-00-797-001-(Revenue Voted)	33.68
		3075-60-800-001-(Revenue Voted)	0.39
		5055-00-102-004-(Capital Voted)	12.00
23	55-Water Resources Investigation & Development	2401-00-113-020-(Revenue Voted)	0.07
		4401-00-789-012-(Capital Voted)	3.60
		4401-00-796-012-(Capital Voted)	0.27
		4401-00-800-009-(Capital Voted)	2.03
24	58-Paschimanchal Unnayan Affairs	4575-60-800-001-(Capital Voted)	10.69
25	62-North Bengal Development	2575-02-101-039-(Revenue Voted)	2.50
		4575-02-797-002-(Capital Voted)	121.31
26	65-Tribal Development	2225-02-277-046-(Revenue Voted)	4.42
		2225-02-277-047-(Revenue Voted)	1.63
		2225-02-796-004-(Revenue Voted)	3.35
		2225-02-796-115-(Revenue Voted)	2.00
		2225-02-796-116-(Revenue Voted)	2.19
27	68-Home and Hill Affairs	2055-00-800-021-(Revenue Voted)	0.20
		2070-00-107-008-(Revenue Voted)	0.32
		4250-00-800-003-(Capital Voted)	0.51
28	70-Higher Education, Science & Technology and Biotechnology	2052-00-090-040-(Revenue Voted)	0.17
		3425-60-001-002-(Revenue Voted)	10.47
		3425-60-004-042-(Revenue Voted)	0.20
		3425-60-004-043-(Revenue Voted)	3.55
		3425-60-004-050-(Revenue Voted)	0.25
		3425-60-200-010-(Revenue Voted)	9.13
		3425-60-200-011-(Revenue Voted)	4.39
		3425-60-200-012-(Revenue Voted)	0.24
		3425-60-200-015-(Revenue Voted)	0.04
		3425-60-200-016-(Revenue Voted)	0.25
		3425-60-200-017-(Revenue Voted)	0.37
		3425-60-600-004-(Revenue Voted)	0.94
		3425-60-789-002-(Revenue Voted)	0.53
		3425-60-796-002-(Revenue Voted)	0.43
3451-00-090-055-(Revenue Voted)	0.74		
29	72-Urban Development and Municipal Affairs	2217-05-051-003-(Revenue Voted)	9.66
		2217-05-193-023-(Revenue Voted)	2.88

Sl. No.	Number and Name of the Grant/ Appropriation		Expenditure incurred without provisions (₹ in crore)	
	Grants	Head of Account		
		2217-05-789-002-(Revenue Voted)	0.30	
		2217-05-789-023-(Revenue Voted)	2.95	
		2217-05-796-011-(Revenue Voted)	0.80	
		6551-60-101-002-(Capital Voted)	0.05	
30	73-Disaster Management and Civil Defence	2245-80-103-002-(Revenue Voted)	324.78	
		4235-60-001-001-(Capital Voted)	1.22	
31	75-Industry, Commerce and Enterprises	6857-02-190-006-(Capital Voted)	49.66	
		6857-02-190-007-(Capital Voted)	2.56	
		6860-01-190-022-(Capital Voted)	8.54	
Sl. No.	Appropriation	Head of Account	Expenditure incurred without provisions (₹ in crore)	
1	02-Governor's Secretariat	2012-03-800-001-(Revenue Charged)	1.00	
		2049-01-123-018-(Revenue Charged)	73.11	
		2049-01-123-025-(Revenue Charged)	12.81	
		2049-01-123-026-(Revenue Charged)	23.12	
		2049-02-216-003-(Revenue Charged)	19.93	
		2049-02-217-005-(Revenue Charged)	0.93	
		2049-02-249-005-(Revenue Charged)	30.78	
		2049-02-249-006-(Revenue Charged)	0.22	
		2049-02-249-007-(Revenue Charged)	11.16	
2	18-Finance	6003-00-101-501-(Capital Charged)	0.16	
		6003-00-101-513-(Capital Charged)	0.01	
		6003-00-109-023-(Capital Charged)	0.03	
		6003-00-111-018-(Capital Charged)	158.81	
		6003-00-111-022-(Capital Charged)	725.41	
		6003-00-111-023-(Capital Charged)	148.91	
		6003-00-111-024-(Capital Charged)	12.25	
		6004-01-102-001-(Capital Charged)	431.67	
		6004-02-101-001-(Capital Charged)	237.64	
Total			6,477.92	

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.4
(Refer Paragraph 2.2.2.2)

Excess Expenditure over provisions relating to previous years requiring regularisation

Year	Number of		Amount of Excess Expenditure (₹ in crore)
	Grants	Appropriations	
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3,492.90
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8,330.72
2011-12	6 (Grant Nos. 4, 5, 18, 25, 47, 60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5,000.45
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19, 20, 23, 27, 36, 39, 40)	464.96
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1,504.36
2014-15	7 (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	4 (Grant Nos. 36, 39, 40, 43)	279.92
2015-16	11 (Grant Nos. 5, 7, 21, 24, 27, 35, 40, 43, 45, 48, 56)	----	2,420.95
2016-17	8 (Grant Nos. 7, 24, 43, 47, 49, 53, 56, 59)	----	2,583.38
2017-18	10 (Grant Nos. 7, 11, 24, 33, 40, 43, 45, 53, 62, 75)	1 (Grant No. 20)	2,617.62
Total	91	48	26,695.26

Source: Appropriation Accounts of Government of West Bengal (2009-10 to 2017-18)

APPENDIX 2.5*(Refer Paragraph 2.2.4)***Excessive/unnecessary/insufficient re-appropriation of funds leading to savings or excess of ₹ 5 crore and above**

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
				(₹ in crore)	
Savings					
1	06	Animal Resources Development	2403-00-001-003	(-)1.28	(-)8.94
2	07	Backward Classes Welfare	2225-80-001-002	(+)1.40	(-)5.69
3	11	Micro, Small and Medium Enterprises and Textiles	2851-00-102-017	(-)1.58	(-)14.30
			4851-00-101-002	(-)3.50	(-)6.12
			4851-00-102-022	(+)3.30	(-)16.74
4	15	School Education	2202-02-110-033	(-)0.86	(-)6.94
			2202-02-789-013	(-)115.10	(-)11.68
			4202-01-201-007	(-)49.86	(-)59.29
			4202-01-202-002	(-)35.46	(-)18.67
			4202-01-202-005	(+)35.46	(-)41.46
5	16	Environment	3435-03-102-001	(+)1.67	(-)10.16
6	18	Finance	2039-00-001-001	(-)0.69	(-)18.97
			2039-00-001-002	(+)0.69	(-)47.93
7	19	Fire & Emergency Services	4059-01-051-104	(+)109.00	(-)121.47
8	20	Fisheries	2405-00-789-003	(-)5.00	(-)13.32
			2405-00-789-007	(+)4.94	(-)6.72
			2405-00-789-010	(+)10.72	(-)12.69
9	21	Food and Supplies	2408-01-001-004	(+)0.35	(-)10.32
			4408-02-789-001	(+)13.61	(-)7.75
10	22	Food Processing Industries and Horticulture	2401-00-119-008	(-)0.41	(-)14.37
			4401-00-104-015	(-)0.80	(-)13.20
11	24	Health and Family Welfare	2210-01-110-025	(+)2.45	(-)6.28
			2210-01-110-037	(-)4.70	(-)15.63
			4210-01-789-002	(+)7.14	(-)15.34
12	25	Public Works	3054-80-001-002	(-)0.60	(-)27.37
13	30	Information & Cultural Affairs	2205-00-800-051	(-)4.88	(-)12.02
14	32	Irrigation and Waterways	2700-03-001-001	(+)0.16	(-)11.35
			2701-04-001-001	(+)0.20	(-)14.77
			2701-80-001-001	(-)0.77	(-)6.52
			2711-01-001-001	(-)0.89	(-)29.40
			4700-03-001-003	(-)1.07	(-)90.03
			4711-01-796-012	(-)0.66	(-)21.64
15	33	Correctional Administration	2056-00-001-001	(+)0.02	(-)9.13
			2056-00-101-003	(-)0.01	(-)7.59
16	34	Judicial	2014-00-800-002	(-)0.91	(-)5.28
17	35	Labour	2230-01-103-006	(-)14.74	(-)31.26
			2235-02-200-004	(-)87.05	(-)5.24
			2235-60-200-036	(+)11.79	(-)5.95

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
				(₹ in crore)	
			2235-60-200-085	(+)85.50	(-)86.29
			2235-60-200-086	(+)12.12	(-)11.83
18	38	Minority Affairs and Madrasah Education	2202-01-109-005	(+)13.00	(-)13.68
			2202-02-053-001	(+)9.00	(-)10.84
			2202-02-110-013	(+)42.00	(-)19.83
			2515-00-800-031	(-)16.50	(-)13.52
			2515-00-800-033	(-)2.20	(-)10.27
			4235-02-800-005	(-)12.32	(-)6.72
			2515-00-196-003	(-)51.12	(-)38.88
19	40	Panchayats and Rural Development	2515-00-196-015	(+)51.12	(-)63.36
			2515-00-197-001	(-)51.12	(-)38.88
			2515-00-197-007	(+)51.12	(-)63.36
			2515-00-198-001	(-)77.82	(-)59.18
			2515-00-198-008	(+)77.82	(-)96.45
			2515-00-789-004	(-)113.54	(-)86.46
			2515-00-789-018	(+)113.54	(-)140.63
			2515-00-796-003	(-)28.40	(-)21.60
			2515-00-796-016	(+)33.42	(-)45.24
20	42	Personnel and Administrative Reforms and E-Governance	2052-00-090-021	(-)0.22	(-)5.19
21	49	Youth Services and Sports	4202-03-102-001	(+)1.54	(-)16.43
22	51	Technical Education, Training and Skill Development	2203-00-003-003	(-)10.00	(-)65.51
			4202-02-104-001	(+)4.66	(-)21.88
23	52	Tourism	3452-01-101-003	(+)12.00	(-)5.00
24	53	Transport	2070-00-114-001	(-)0.74	(-)7.08
25	55	Water Resources Investigation & Development	4702-00-101-003	(-)3.09	(-)6.13
			4702-00-101-004	(+)3.50	(-)9.13
			4702-00-800-034	(-)5.04	(-)5.75
26	62	North Bengal Development	2575-02-101-018	(-)0.82	(-)14.34
27	65	Tribal Development	2225-02-796-070	(-)4.11	(-)13.34
			2225-02-796-073	(-)4.89	(-)12.47
28	68	Home and Hill Affairs	2055-00-001-001	(-)0.36	(-)7.06
			2055-00-101-001	(+)7.35	(-)9.38
			2055-00-104-001	(+)0.80	(-)12.81
			2055-00-108-001	(+)0.36	(-)74.04
			2055-00-108-002	(-)2.22	(-)8.68
			2055-00-109-001	(-)8.43	(-)98.57
			2055-00-109-008	(-)0.79	(-)7.55
			2055-00-109-009	(+)2.63	(-)5.01
			2055-00-109-016	(+)1.25	(-)11.19
			2055-00-109-022	(-)0.28	(-)7.72
			2055-00-111-002	(+)0.62	(-)5.29
			2055-00-800-004	(+)0.28	(-)5.81
			2059-01-053-049	(+)5.00	(-)5.03
			4055-00-207-009	(-)0.57	(-)136.07
4055-00-207-017	(-)1.99	(-)20.62			
29	69		2029-00-001-001	(+)0.14	(-)7.79

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
				(₹ in crore)	
		Land & Land Reforms and Refugee Relief & Rehabilitation	2029-00-102-003	(-)0.25	(-)51.99
			2053-00-094-001	(-)0.04	(-)9.12
30	70	Higher Education, Science & Technology and Biotechnology	2202-03-103-009	(-)0.11	(-)22.02
			2202-03-104-001	(-)0.05	(-)13.58
31	72	Urban Development and Municipal Affairs	2217-05-191-019	(-)38.00	(-)20.47
			2217-05-191-020	(+)70.52	(-)31.42
			2217-05-192-008	(+)24.23	(-)21.93
			2217-80-191-008	(+)108.89	(-)167.55
			2217-80-192-001	(-)116.91	(-)44.77
			2217-80-192-002	(+)116.91	(-)115.27
			2217-80-789-006	(-)75.24	(-)19.58
			2217-80-789-007	(+)75.24	(-)91.86
			2217-80-796-004	(+)9.48	(-)13.00
			3604-00-103-005	(-)0.23	(-)15.83
			4216-02-101-021	(-)7.21	(-)6.99
			4217-60-001-004	(-)40.00	(-)101.56
			4217-60-051-008	(+)15.00	(-)48.00
			4217-60-051-012	(+)106.00	(-)157.65
			4217-60-051-020	(-)49.00	(-)15.04
			4217-60-191-002	(-)6.87	(-)16.89
			4217-60-192-001	(-)30.00	(-)24.05
32	74	Women & Child Development and Social Welfare	2235-02-102-006	(-)1.42	(-)7.24
33	75	Industry, Commerce and Enterprises	2852-06-001-006	(-)0.12	(-)76.38
Total					(-)3305.61
Excess					
1	07	Backward Classes Welfare	2225-03-277-003	(+)9.65	(+)36.34
			2225-80-800-011	(+)39.62	(+)59.48
2	21	Food and Supplies	2235-60-200-011	(+)170.00	(+)1894.75
3	24	Health and Family Welfare	2210-06-101-013	(-)5.00	(+)10.80
			4210-01-110-014	(+)35.00	(+)40.47
			4210-03-105-013	(-)35.00	(+)128.01
4	25	Public Works	5054-03-337-015	(+)0.33	(+)151.34
			5054-04-789-004	(+)7.48	(+)22.91
5	30	Information and Cultural Affairs	4202-04-800-002	(+)12.00	(+)6.31
6	33	Correctional Administration	4059-60-051-011	(+)1.71	(+)27.24
7	38	Minority Affairs and Madrasah Education	2235-02-200-019	(+)0.05	(+)45.48
			2235-02-200-027	(+)42.65	(+)140.21
8	49	Youth Services and Sports	2204-00-104-001	(+)13.10	(+)34.82
9	50	Sunderban Affairs	4575-02-789-008	(+)4.65	(+)28.32
10	53	Transport	5056-00-800-008	(+)2.45	(+)25.66
11	68	Home and Hill Affairs	2055-00-001-002	(+)0.30	(+)31.52
			4059-60-051-014	(+)1.50	(+)9.46
12	72	Urban Development and Municipal Affairs	2217-05-192-006	(-)6.04	(+)8.23
			4217-60-051-014	(+)8.00	(+)40.76
			4217-60-789-004	(+)8.40	(+)9.65

State Finances Audit Report for the year ended March 2019

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
				(₹ in crore)	
13	74	Women & Child Development and Social Welfare	2235-02-103-026	(-)237.21	(+)293.29
			2235-02-789-048	(+)154.00	(+)98.46
			2235-02-789-059	(+)0.10	(+)6.07
			2235-02-796-049	(+)83.00	(+)22.67
Total					(+)3172.25

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.6

(Refer Paragraph 2.2.5.1)

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

Sl. No.	Number and Name of Grants/Appropriation	Total Grant/ Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered	
						(₹ in crore)
Voted						
1	01-Legislative Assembly Secretariat	Capital	17.00	14.30	10.00	4.30
2	04-Agricultural Marketing	Revenue	106.65	41.01	2.65	38.36
		Capital	232.48	97.61	54.55	43.06
3	05-Agriculture	Revenue	6,457.45	546.23	153.87	392.36
		Capital	544.39	362.33	123.53	238.80
4	06-Animal Resources Development	Revenue	992.47	300.13	186.01	114.12
		Capital	127.66	66.98	47.44	19.54
5	07-Backward Classes Welfare	Capital	73.11	49.20	24.04	25.16
6	08-Co-operation	Revenue	394.51	68.34	40.00	28.34
		Capital	14.93	8.42	1.00	7.42
7	10-Consumer Affairs	Revenue	105.38	21.81	8.39	13.42
8	11-Micro, Small and Medium Enterprises and Textiles	Revenue	718.85	353.38	78.74	274.64
9	14-Mass Education Extension and Library Services	Revenue	309.34	23.49	8.44	15.05
		Capital	11.50	6.26	4.21	2.05
10	15-School Education	Revenue	24,103.97	1,300.58	0.50	1,300.08
		Capital	636.00	182.35	8.34	174.01
11	16-Environment	Revenue	94.70	34.30	14.47	19.83
12	19-Fire & Emergency Services	Revenue	240.14	20.80	1.00	19.80
		Capital	219.29	129.35	6.99	122.36
13	21-Food and Supplies	Capital	203.00	42.98	16.24	26.74
14	22-Food Processing Industries and Horticulture	Revenue	165.01	64.28	18.33	45.95
		Capital	19.01	18.21	5.00	13.21
15	23-Forest	Revenue	745.84	121.25	2.08	119.17
16	25-Public Works	Revenue	1,485.75	38.84	9.77	29.07
17	28-Housing	Revenue	1,142.39	1,036.50	1,031.31	5.19
		Capital	1,137.50	1,062.25	1,057.72	4.53
18	31-Information Technology and Electronics	Revenue	299.92	153.51	22.74	130.77
19	32-Irrigation and Waterways	Revenue	887.08	123.20	17.56	105.64
		Capital	2,239.99	1,037.57	142.10	895.47
20	33-Correctional Administration	Revenue	266.57	23.39	5.26	18.13
21	35-Labour	Capital	27.50	11.51	7.20	4.31

State Finances Audit Report for the year ended March 2019

Sl. No.	Number and Name of Grants/Appropriation		Total Grant/ Appropriation	Savings	Amount Surrendered	Savings which remained to be surrendered
22	40-Panchayats and Rural Development	Revenue	19,891.18	3,396.81	674.00	2,722.81
23	41-Parliamentary Affairs	Revenue	14.85	12.39	10.85	1.54
24	49-Youth Services and Sports	Capital	127.19	58.82	35.07	23.75
25	50-Sunderban Affairs	Revenue	106.34	27.29	15.32	11.97
26	51-Technical Education, Training & Skill Development	Revenue	758.38	96.05	55.71	40.34
		Capital	252.13	78.35	23.20	55.15
27	52-Tourism	Revenue	214.70	51.91	12.25	39.66
28	53-Transport	Revenue	1347.54	125.94	92.42	33.52
29	55-Water Resources Investigation and Development	Capital	802.52	216.75	134.94	81.81
30	58-Paschimanchal Unnayan Affairs	Revenue	23.19	8.48	7.83	0.65
30	59-Self-Help Groups & Self-Employment	Revenue	545.64	7.64	1.50	6.14
		Capital	60.00	5.06	4.00	1.06
31	65-Tribal Development	Revenue	801.13	142.39	54.72	87.67
		Capital	87.31	38.05	20.30	17.75
32	68-Home and Hill Affairs	Revenue	7,790.83	264.67	1.00	263.67
		Capital	752.04	189.77	48.99	140.78
33	69-Land & Land Reforms and Refugee Relief & Rehabilitation	Revenue	1,040.88	151.45	32.89	118.56
		Capital	156.03	106.33	69.54	36.79
34	70-Higher Education, Science & Technology and Biotechnology	Capital	404.54	229.92	217.64	12.28
35	72-Urban Development and Municipal Affairs	Capital	4,322.78	934.97	230.24	704.73
36	73-Disaster Management and Civil Defence	Revenue	1,819.35	27.19	4.62	22.57
37	75-Industry, Commerce and Enterprises	Revenue	1,016.10	826.30	135.76	690.54
		Capital	966.33	119.12	27.79	91.33
Charged						
38	43-Power and Non-Conventional Energy Sources	Revenue	23.00	9.07	4.42	4.65
39	69-Land & Land Reforms and Refugee Relief & Rehabilitation	Capital	10.00	2.40	1.19	1.21
Total			87,353.36	14487.48	5,025.67	9,461.81

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.7

(Refer Paragraph 2.2.5.2)

Statement showing cases of surrender of funds on the last working day of March 2019

Sl. No.	Grant No.	Name of Department	Date of surrender	Amount	Head(s) of Account
				(₹ in crore)	
1	04	Agricultural Marketing	29-03-2019	----*	2435
2	16	Environment	29-03-2019	1.52	3435
3	23	Forest	29-03-2019	0.29	2406
4	24	Health and Family Welfare	29-03-2019	54.08	2210, 2211, 4210
5	25	Public Works	29-03-2019	123.97	2059, 3054, 4059, 4235, 5054, 7075
6	38	Minority Affairs and Madrasah Education	29-03-2019	15.79	2202, 2235, 2250, 4235
7	53	Transport	29-03-2019	22.42	3055
8	59	Self-Help Groups and Self-Employment	29-03-2019	1.80	4435
9	68	Home and Hill Affairs	29-03-2019	1.00	4055
10	69	Land & Land Reforms and Refugee, Relief & Rehabilitation	29-03-2019	46.61	2029, 2059, 4059, 4235
11	72	Urban Development and Municipal Affairs	29-03-2019	50.00	4217
12	75	Industry, Commerce and Enterprises	29-03-2019	1.12	2852
Total				318.60	

*Actual amount is ₹ 995

Source: Records of the O/o the Principal Accountant General (A&E), West Bengal

APPENDIX 2.8
(Refer Paragraph 2.2.5.3)

Statement showing cases of provisions surrendered in full

Sl. No.	No. and Name of Grant	Head of Account	Surrendered provision
			(₹ in crore)
1	05-Agriculture	2401-00-105-015 (Revenue Voted)	50.00
		2401-00-107-005 (Revenue Voted)	1.00
		2401-00-108-011 (Revenue Voted)	1.00
		2401-00-109-027 (Revenue Voted)	0.10
		2401-00-109-033 (Revenue Voted)	0.50
		2401-00-789-009 (Revenue Voted)	1.00
		2401-00-796-036 (Revenue Voted)	1.00
		2415-01-004-012 (Revenue Voted)	1.50
		2415-02-004-003 (Revenue Voted)	1.00
		2551-60-191-040 (Revenue Voted)	0.30
		2551-60-199-040 (Revenue Voted)	0.30
		2551-60-789-006 (Revenue Voted)	0.30
		2551-60-796-001 (Revenue Voted)	0.30
2	06-Animal Resources Development	2403-00-101-031 (Revenue Voted)	5.00
		2403-00-101-042 (Revenue Voted)	2.00
		2403-00-101-045 (Revenue Voted)	2.50
		2403-00-107-002 (Revenue Voted)	0.60
		4404-00-190-001 (Capital Voted)	1.30
		4404-00-191-001 (Capital Voted)	0.10
		4404-00-789-001 (Capital Voted)	0.30
		4404-00-796-001 (Capital Voted)	0.30
3	07-Backward Classes Welfare	2225-01-277-013 (Revenue Voted)	0.50
		2225-80-800-054 (Revenue Voted)	0.20
		4225-01-283-002 (Capital Voted)	2.00
		4225-03-277-001 (Capital Voted)	1.50
4	08-Co-operation	2425-00-107-033 (Revenue Voted)	40.00
		4425-00-106-029 (Capital Voted)	0.60
		6425-00-108-002 (Capital Voted)	0.40
5	11-Micro, Small and Medium Enterprises and Textiles	2551-60-191-001 (Revenue Voted)	2.50
		2551-60-796-006 (Revenue Voted)	1.00
		2851-00-110-022 (Revenue Voted)	0.06
		2851-00-110-043 (Revenue Voted)	3.00
		2851-00-110-048 (Revenue Voted)	0.05
		2851-00-789-025 (Revenue Voted)	0.01
		2851-00-789-028 (Revenue Voted)	0.05
		2851-00-789-031 (Revenue Voted)	0.25
		2851-00-796-012 (Revenue Voted)	0.50
		2851-00-796-021 (Revenue Voted)	0.05
		2851-00-796-023 (Revenue Voted)	0.05
		2851-00-796-030 (Revenue Voted)	1.00
		4851-00-102-025 (Capital Voted)	12.00
4851-00-105-002 (Capital Voted)	0.01		

		4851-00-109-068 (Capital Voted)	10.00
		4851-00-789-020 (Capital Voted)	0.10
		4851-00-796-023 (Capital Voted)	0.01
6	16-Environment	3425-01-001-001 (Revenue Voted)	0.03
		3435-03-101-005 (Revenue Voted)	10.00
		3435-03-101-006 (Revenue Voted)	0.50
		3435-04-789-001 (Revenue Voted)	0.10
		3435-04-796-002 (Revenue Voted)	0.20
		3435-04-800-001 (Revenue Voted)	0.50
7	21-Food and Supplies	2235-02-104-008 (Revenue Voted)	2.10
		2235-02-789-034 (Revenue Voted)	2.50
		2235-02-796-036 (Revenue Voted)	1.40
		4408-02-796-003 (Capital Voted)	1.00
8	22-Food Processing Industries and Horticulture	2401-00-119-006 (Revenue Voted)	1.00
		2401-00-119-010 (Revenue Voted)	0.75
		2401-00-119-059 (Revenue Voted)	0.50
		2401-00-789-005 (Revenue Voted)	4.50
		2401-00-789-008 (Revenue Voted)	0.50
		2851-00-110-065 (Revenue Voted)	0.03
		2851-00-789-051 (Revenue Voted)	0.03
		2851-00-796-043 (Revenue Voted)	0.04
9	24-Health and Family Welfare	4401-00-104-016 (Capital Voted)	5.00
9	24-Health and Family Welfare	4210-01-110-002 (Capital Voted)	0.17
		2059-80-800-001 (Revenue Voted)	0.50
		4059-01-051-068 (Capital Voted)	0.55
		7075-01-190-003 (Capital Voted)	0.55
10	25-Public Works	7075-01-190-005 (Capital Voted)	0.55
		2216-02-112-001 (Revenue Voted)	130.00
		2216-02-113-001 (Revenue Voted)	4.00
		2852-08-600-001 (Revenue Voted)	0.50
11	28-Housing	4216-02-103-001 (Capital Voted)	110.00
		4216-02-789-002 (Capital Voted)	15.00
		4216-02-796-002 (Capital Voted)	5.00
		4216-02-800-004 (Capital Voted)	0.25
		4216-03-103-001 (Capital Voted)	700.00
		4216-03-789-001 (Capital Voted)	140.00
		4216-03-796-002 (Capital Voted)	60.00
		2205-00-800-039 (Revenue Voted)	0.40
12	30-Information and Cultural Affairs	2205-00-800-042 (Revenue Voted)	0.07
		2701-80-004-007 (Revenue Voted)	0.20
13	32-Irrigation and Waterways	4711-03-103-320 (Capital Voted)	3.00
		2202-01-108-003 (Revenue Voted)	0.54
14	38-Minority Affairs and Madrasah Education	2202-02-107-005 (Revenue Voted)	0.01
		2202-02-800-024 (Revenue Voted)	0.17
		2202-03-103-001 (Revenue Voted)	0.10
		2202-03-103-002 (Revenue Voted)	1.50
		2202-03-103-015 (Revenue Voted)	0.09
		2202-80-800-041 (Revenue Voted)	0.06
		2202-80-800-042 (Revenue Voted)	0.02
		2225-04-277-001 (Revenue Voted)	1.00

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		2235-02-200-013 (Revenue Voted)	0.50
		4235-02-190-001 (Capital Voted)	10.00
		4235-02-190-002 (Capital Voted)	9.00
15	40-Panchayats and Rural Development	2501-01-800-004 (Revenue Voted)	9.00
16	43-Power and Non-Conventional Energy Sources	4801-80-190-001 (Capital Voted)	192.00
		4801-80-789-001 (Capital Voted)	90.00
		4801-80-796-001 (Capital Voted)	18.00
		6801-00-201-001 (Capital Voted)	7.68
		6801-00-789-023 (Capital Voted)	3.60
		6801-00-796-023 (Capital Voted)	0.72
17	49-Youth Services and Sports	2204-00-102-013 (Revenue Voted)	0.50
		2204-00-103-019 (Revenue Voted)	0.10
		2204-00-789-006 (Revenue Voted)	0.15
		2204-00-789-008 (Revenue Voted)	0.23
		2204-00-796-003 (Revenue Voted)	0.07
		2204-00-796-007 (Revenue Voted)	0.11
18	65-Tribal Development	2225-02-796-059 (Revenue Voted)	0.50
		2225-02-796-060 (Revenue Voted)	0.50
		2225-02-796-062 (Revenue Voted)	0.50
		2225-02-796-063 (Revenue Voted)	1.50
		2225-02-796-064 (Revenue Voted)	0.50
		2225-02-796-075 (Revenue Voted)	0.05
		2225-80-800-020 (Revenue Voted)	0.25
19	69-Land & Land Reforms and Refugee Relief & Rehabilitation	2029-00-102-016 (Revenue Voted)	1.00
20	70-Higher Education, Science & Technology and Bio-Technology	3425-60-004-001 (Revenue Voted)	0.01
		3425-60-004-006 (Revenue Voted)	0.20
		3425-60-004-010 (Revenue Voted)	0.02
		3425-60-004-012 (Revenue Voted)	0.01
		3425-60-004-014 (Revenue Voted)	0.25
		3425-60-200-005 (Revenue Voted)	0.01
		3425-60-200-007 (Revenue Voted)	0.25
		3425-60-600-001 (Revenue Voted)	0.01
		4202-01-203-012 (Capital Voted)	44.18
		4202-01-789-007 (Capital Voted)	2.00
		4202-01-796-007 (Capital Voted)	0.65
21	72-Urban Development and Municipal Affairs	2215-02-106-005 (Revenue Voted)	0.50
		2217-03-191-003 (Revenue Voted)	0.50
		2217-03-192-002 (Revenue Voted)	0.50
		2217-04-193-009 (Revenue Voted)	1.00
		2217-05-051-004 (Revenue Voted)	36.00
		2217-05-192-003 (Revenue Voted)	2.00
		2217-05-192-004 (Revenue Voted)	2.00
		2217-05-193-021 (Revenue Voted)	0.89
		2217-05-789-036 (Revenue Voted)	11.00
		2217-05-796-022 (Revenue Voted)	3.00
		4217-60-051-019 (Revenue Voted)	6.00
Total			1,808.59

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.9*(Refer Paragraph 2.2.5.4)***Surrender in excess of actual savings**

Sl. No.	Name & No. of the Department		Total Grant/ Appropriation	Actual Expenditure	Total Savings	Amount Surrendered	Excess Surrender
			(₹ in crore)				
Voted							
1	38-Minority Affairs and Madrasah Education	Revenue	2,352.75	2,244.15	108.61	203.63	95.02
		Capital	1,398.00	790.80	607.20	695.44	88.24
2	49-Youth Services and Sports	Revenue	520.92	414.61	106.31	113.66	7.35
3	58-Paschimanchal Unnayan Affairs	Capital	557.00	547.04	9.96	15.00	5.04
4	70-Higher Education, Science & Technology and Biotechnology	Revenue	3,495.23	3,486.33	8.90	40.55	31.65
5	72-Urban Development and Municipal Affairs	Revenue	7,593.32	7,583.71	9.61	141.15	131.54
Total			15,917.22	15,066.64	850.59	1,209.43	358.84

*Source: Appropriation Accounts of Government of West Bengal (2018-19)***APPENDIX 2.10***(Refer Paragraph 2.2.5.5)***Surrender despite excess expenditure**

Sl. No.	Name & No. of the Department		Total Grant/ Appropriation	Actual Expenditure	Excess Expenditure	Amount Surrendered
			(₹ in crore)			
Voted						
1	07-Backward Classes Welfare	Revenue	1,379.96	1,737.37	357.41	47.14
2	11-Micro, Small and Medium Enterprises and Textiles	Capital	464.67	614.24	149.57	67.39
3	18-Finance	Revenue	17,122.63	17,874.13	751.50	0.89
4	21-Food and Supplies	Revenue	9,795.21	10,813.11	1,017.90	6.92
5	24-Health and Family Welfare	Revenue	8,202.88	8,382.84	179.96	64.86
		Capital	1,170.41	1,229.82	59.41	13.02
6	25-Public Works	Capital	5,945.41	6,093.12	147.71	910.65
7	30-Information and Cultural Affairs	Revenue	447.76	512.49	64.73	20.50
8	42-Personnel and Administrative Reforms and E-Governance	Revenue	124.01	167.19	43.18	0.10
9	43-Power and Non-Conventional Energy Sources	Revenue	1,063.05	2,002.33	939.28	45.23
		Capital	2,123.00	2,319.00	196.00	412.32
10	45-Public Health Engineering	Capital	1,865.97	1,986.13	120.16	51.58
11	53-Transport	Capital	446.13	509.55	63.42	24.64
12	73-Disaster Management and Civil Defence	Capital	173.04	191.78	18.74	31.22
13	74-Women & Child Development and Social Welfare	Revenue	5,640.98	6,106.68	465.70	1.69
Total			55,965.11	60,539.78	4,574.67	1,698.15

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.11 Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered

(Refer Paragraph 2.2.5.6)

Sl. No.	Grant No.	Name of Grant/ Appropriation	Savings	
				(₹ in crore)
Voted				
1	01	Legislative Assembly Secretariat	Revenue	17.05
2	03	Council of Ministers	Revenue	1.51
3	10	Consumer Affairs	Capital	18.15
4	18	Finance	Capital	45.11
5	20	Fisheries	Revenue	120.84
			Capital	29.86
6	23	Forest	Capital	27.69
7	30	Information and Cultural Affairs	Capital	13.62
8	34	Judicial	Revenue	65.60
			Capital	112.68
9	35	Labour	Revenue	202.06
10	37	Law	Revenue	1.12
11	42	Personnel & Administrative Reforms	Capital	15.55
12	45	Public Health Engineering	Revenue	54.36
13	52	Tourism	Capital	125.11
14	55	Water Resources Investigation & Development	Revenue	52.22
15	61	Chief Minister's Office	Revenue	0.45
16	62	North Bengal Development	Revenue	112.29
17	71	Planning, Statistics and Programme Monitoring	Revenue	47.85
			Capital	19.80
18	74	Women & Child Development and Social Welfare	Capital	405.07
Total for Voted				1,487.99
Charged				
1	01	Legislative Assembly Secretariat	Revenue	0.28
2	02	Governor's Secretariat	Revenue	2.59
3	06	Animal Resources Development	Revenue	0.04
			Capital	0.05
4	07	Backward Classes Welfare	Revenue	0.02
5	08	Co-operation	Revenue	2.41
			Capital	1.16
6	11	Micro, Small and Medium Enterprises and Textiles	Revenue	0.07
			Capital	0.01
7	18	Finance	Revenue	1,178.98
8	19	Fire and Emergency Services	Revenue	0.02
9	20	Fisheries	Revenue	1.11
			Capital	6.52
10	21	Food and Supplies	Capital	0.46

Sl. No.	Grant No.	Name of Grant/ Appropriation		Savings
				(₹ in crore)
11	22	Food Processing Industries and Horticulture	Capital	0.35
12	23	Forest	Revenue	0.14
13	24	Health and Family Welfare	Revenue	0.03
14	25	Public Works	Revenue	0.70
			Capital	2.08
15	28	Housing	Revenue	0.22
			Capital	0.04
16	32	Irrigation and Waterways	Revenue	104.38
			Capital	24.63
17	34	Judicial	Revenue	27.46
			Capital	0.20
18	40	Panchayat and Rural Development	Revenue	6.68
			Capital	1.25
19	45	Public Health Engineering	Revenue	0.08
			Capital	1.25
20	68	Home and Hill Affairs	Revenue	1.02
			Capital	0.29
21	69	Land & Land Reforms and Refugee Relief & Rehabilitation	Revenue	0.05
22	72	Urban Development and Municipal Affairs	Revenue	15.28
23	73	Disaster Management and Civil Defence	Revenue	2.00
24	75	Industry, Commerce and Enterprises	Capital	1.10
Total for Charged				1,382.95
Grand Total				2,870.94

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 2.12

(Refer Paragraph 2.4.2)

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

Sl. No.	Grant No.	Name of the Department	Head of Accounts in details	Actual Expenditure (₹ in crore)
1	05	Agriculture	2401-00-105-018-National e-Governance Plan-Agriculture [NeGP-A] (Central Share) OCAS [AG]	1.96
			2401-00-105-019- National e-Governance Plan-Agriculture [NeGP-A] (State Share) OCAS [AG]	1.30
			2401-00-113-008-Sub Mission on Agricultural Extension (SMAE) under National Mission on Agriculture Extension & Technology (NMAET) (Central Share) OCAS [AG]	13.94
			2851-00-107-056-Sustainable Sericulture Development Project [AG]	2.34
2	06	Animal Resources Development	2401-00-789-091-Schemes under Rastriya Krishi Vikas Yojana (State Share) (RKVY) [AD]	10.47
			2401-00-800-027- Schemes under Rastriya Krishi Vikas Yojana (State Share) (RKVY) [AD]	7.55
			2403-00-101-028-National Livestock Health and Disease Control Programme (State Share) OCAS [AD]	14.99
3	07	Backward Classes Welfare	2225-01-277-037-Civil Rights – Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 and Other (Central Share) OCAS [SC]	0.90
			4225-01-190-002-Share Capital Contribution to the West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development and Finance Corporation (Central Share) OCAS [SC]	5.00
4	08	Cooperation	4425-00-106-032-Warehousing and Marketing Co-operatives - Establishment of Co-operative Storage Godowns (State Share) (NCDC) [CO]	0.69
5	11	Micro, Small and Medium Enterprises & Textiles	4851-00-109-006-Share Participation in Paschimbanga Resham Silpi Samabaya Mahasangha [CS]	2.50
6	15	School Education	2202-01-112-013-Construction of Dining Hall for Mid-Day-Meal [ES]	199.99
			2202-02-110-027-Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence (State Share) OCAS [ES]	0.85
7	18	Finance	2049-02-249-006-Kolkata Environment Improvement Investment Programme-trench-3	0.22
			2049-02-249-007-SASEC Road Connectivity Investment Programme (Trench) [3118 - IND]	10.93
			2049-02-249-007- SASEC Road Connectivity Investment Programme (Trench) [3118 - IND]	0.22
			6003-00-101-501-7.5% West Bengal Loan, 1997	0.16
			6003-00-111-023-9.50 percent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2013 [FA]	148.91
			6003-00-111-024-10.50 percent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2004 [FA]	12.25

8	23	Forests	2401-00-789-084-Scheme under RKVY (Central Share) (RKVY) [FR]	2.96
			2401-00-789-085-Scheme under RKVY (State Share) (RKVY) [FR]	1.97
			2401-00-800-023-Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (State Share) (RKVY) [FR]	1.44
			4406-01-070-002-Procurement of Vehicles for Forest Department	2.44
9	24	Health & Family Welfare	2210-06-113-003-Enforcement of Food Safety and Standards [HF]	2.63
10	25	Public Works	5054-80-190-001-West Bengal Highway Development Corporation Ltd. [PD]	308.24
11	30	Information & Cultural Affairs	4220-01-200-003-Centenary Buildings [IC]	4.03
12	32	Irrigation & Waterways	4700-08-001-004-Project Management under West Bengal Major Irrigation & Flood Management Project (WBMI & FMP)	3.50
13	40	Panchayats & Rural Development	2515-00-101-019-Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) OCAS [PN]	29.41
			2515-00-101-020- Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) OCAS [PN]	19.61
			2515-00-196-004-Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) OCAS [PN]	5.40
			2515-00-196-007- Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) OCAS [PN]	4.34
			2515-00-789-015-Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) OCAS [PN]	23.94
			2515-00-796-013- Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) OCAS [PN]	1.59
			2515-00-796-014- Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) OCAS [PN]	1.06
14	43	Power & Non-Conventional Energy Sources	4801-02-190-019-Equity Contribution of the State Government in Durgapur Projects Limited (DPL)	514.29
			4801-06-001-001-Implementation of electricity connections for all un-electrified households under “Saubhagya” (State Share) OCAS [PO]	41.46
			4801-06-789-006- Implementation of electricity connections for all un-electrified households under “Saubhagya” (State Share) OCAS [PO]	19.43
			4801-06-796-006- Implementation of electricity connections for all un-electrified households under “Saubhagya” (State Share) OCAS [PO]	3.88
			6801-00-202-028-Loans to WBSETCL for Transmission and Distribution (JBIC)	1171.95
			6860-60-600-014-Loans to Durgapur Projects Ltd (Coke Over and Gas) [PO]	13.40
			4215-01-102-008-Externally aided Water Supply Project in West Bengal (EAP) [PH]	6.00
15	45	Public Health Engineering	4215-01-102-021-ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share) (EAP)	77.77
			4215-01-789-012-Externally aided Water Supply Project in West Bengal (EAP) [PH]	3.00
			4215-01-789-018- ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share) (EAP)	23.76
			4215-01-796-019- ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share)	6.48
			2203-00-003-007-Grants to Paschimanga Society for Skill Development (PBSSD) for Implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) OCAS [ET]	14.30

			2203-00-003-011-Grants to PBSSD for implementation of SANKALP (Central Share) OCAS [ET]	28.86
			2203-00-789-013-Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) OCAS [ET]	3.15
			2203-00-789-016-Grants to PBSSD for implementation of SANKALP (Central Share) OCAS [ET]	6.36
			2203-00-796-011- Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) OCAS [ET]	1.40
			2203-00-796-014- Grants to PBSSD for implementation of SANKALP (Central Share) OCAS [ET]	2.83
			4202-02-104-009-Rastriya Ucchar Shiksha Abhiyan (Central Share) OCAS [ET]	2.60
17	52	Tourism	5452-01-190-003-West Bengal Tourism Development Corporation Limited [TM]	8.00
18	53	Transport	5055-00-102-004-Faster Adoption and Manufacturing of Hybrid and Electric Vehicles (FAME) [TR]	12.00
19	55	Water Resources Investigation & Development	4401-00-789-012-Schemes under RKVY (State Share) (RKVY) [WI]	3.60
20	58	Paschimanchal Unnayan Affairs	4575-60-800-001-Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF (RIDF) [PM]	10.69
21	65	Tribal Development	2225-02-277-046-Payment of Scholarships for the student at Pre-Matric level (Central Share) OCAS [TW]	4.42
			2225-02-277-047- Payment of Scholarships for the student at Pre-Matric level (State Share) OCAS [TW]	1.63
			2225-02-796-115-Epidemiological Study on Anemia, Sickle Cell Diseases [TW]	1.00
			2225-02-796-115-Epidemiological Study on Anemia, Sickle Cell Diseases [TW]	1.00
			2225-02-796-116-Education Hostel Charges - Stipends [TW]	2.19
22	70	Higher Education	3425-60-001-002-Promotion of Biotechnology	10.47
			3425-60-004-043-Scientific Research in Biotechnology	3.55
			3425-60-200-010-Financial Assistance to other Scientific Bodies for undertaking Scientific Project/ Survey/ Research/ Training and Science Awareness and Science Popularisation Programme	9.13
			3425-60-200-011-West Bengal State Council of Science and Technology	4.39
			3425-60-600-004-e-Governance initiative	0.94
23	72	Urban Development and Municipal Affairs	2217-05-051-003-Construction/Re-Development of Housing of the Urban Poor [UM]	9.66
			2217-05-789-023- Construction/Re-Development of Housing of the Urban Poor [UM]	2.95
			2217-05-796-011- Construction/Re-Development of Housing of the Urban Poor [UM]	0.80
24	73	Disaster Management and Civil Defence	4235-60-001-001-Purchase of Various types of Special Equipment for Tran-shipment of heavy crown [DM]	1.22
25	75	Industry, Commerce and Enterprises	2852-80-001-004-Scheme for Development of land at Singur by execution of demolition work [IN]	9.00
			6857-02-190-007-Loans for PF/ESI and Bank Dues of Gluconate Health Ltd [IN]	2.56
			6860-01-190-022-Loans to W.B. Agro Textiles Corporation LTD. [IN]	8.54
Total				2,896.39

Source: Records of the O/o the Principal Accountant General (A&E), West Bengal

APPENDIX 3.1 <i>(Refer Paragraph 3.1.3;Box 3.1)</i>		Discrepancy between the balances of PD/PL Cash Books and Treasury Pass Books as on 31 March 2019		
Sl. No.	Name of DDO	Closing Balance as per Cash Book	Closing Balance as per Treasury Pass Book	Difference/ Discrepancy involved
		(₹ in crore)		
1	DM, Purba Burdwan	53.41	60.66	7.25
2	DM, Purba Midnapur	57.34	45.89	(-)11.45
3	DM, Dakshin Dinajpur	28.69	37.50	8.81
4	DM, Paschim Medinipur	8.72	16.26	7.54
5	DM, Murshidabad	162.22	170.06	7.84
6	Spl Land Acquisition Officer, Murshidabad	25.26	14.81	(-)10.45

Source: Departmental figures

APPENDIX 3.2 <i>(Refer Paragraph 3.1.3; Box 3.1)</i>		Funds parked in DM's Personal Deposit Accounts as on 31 March 2019
Sl. No.	Name of DDO	Un-utilised funds in PD/PL Account (₹ in crore)
1	DM, Purba Burdwan	46.13
2	DM, Purba Midnapur	26.78
3	DM, Dakshin Dinajpur	34.73
4	DM, Paschim Midnapore	0.61
5	DM, Murshidabad	160.99
6	DM, Howrah	35.80
7.	DM, Purulia	134.31
	Total	439.35

Source: Departmental figures

APPENDIX 3.3*(Refer Paragraph 3.2)*

Booking of receipts/ expenditure under the Minor Head 800 (50 per cent or more of the total provision under the respective Head of Accounts)

Booking under Minor Head '800-Other Receipts'

Major Head	Major Head Description	Total Receipt under Major Head (₹ in crore)	Amount Booked under Minor Head '800-Other Receipts' (₹ in crore)	Percentage to Total Receipt under the Major Head
0049	Interest Receipts	806.02	431.73	53.56
0056	Jails	0.71	0.59	83.09
0058	Stationery and Printing	0.08	0.07	87.50
0059	Public Works	30.64	28.27	92.25
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	6.03	4.04	66.99
0211	Family Welfare	0.01	0.01	100.00
0215	Water Supply and Sanitation	6.97	5.98	85.79
0217	Urban Development	21.81	21.81	100.00
0220	Information and Publicity	5.54	5.42	97.83
0235	Social Security and Welfare	1.41	1.38	97.87
0405	Fisheries	5.40	4.46	82.59
0408	Food Storage and Warehousing	28.95	28.95	100.00
0415	Agricultural Research and Education	0.001	0.001	100.00
0506	Land Reforms	0.005	0.005	100.00
0515	Other Rural Development Programmes	0.15	0.09	60.00
0801	Power	0.003	0.003	100.00

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0810	New Conventional Source of Energy	0.0001	0.0001	100.00
0875	Other Industries	0.06	0.06	100.00
1053	Civil Aviation	0.0003	0.0003	100.00
1054	Roads and Bridges	74.49	48.39	64.96
1056	Inland Water Transport	0.002	0.002	100.00
1452	Tourism	1.45	1.45	100.00
1456	Civil Supplies	14.60	14.60	100.00
Booking under Minor Head '800-Other Expenditure'				
Major Head	Major Head Description	Total Expenditure under the Major Head (₹ in crore)	Amount booked under Minor Head '800-Other Expenditure' (₹ in crore)	Percentage to Total Expenditure under the Major Head
2205	Art & Culture	352.95	303.93	86.11
2250	Other social Services	244.52	241.26	98.67
2575	Other Special Areas Programmes	372.09	203.07	54.58
3051	Ports and Light houses	1.01	0.87	86.14
3075	Other Transport Services	0.39	0.39	100.00
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	73.17	40.52	55.38
4235	Capital Outlay on Social Security and Welfare	987.90	713.04	72.18
4408	Capital Outlay on Food Storage and Warehousing	158.90	127.26	80.09
4700	Capital Outlay on Major Irrigation	247.91	179.17	72.27
5055	Capital Outlay on Road Transport	124.17	112.17	90.34
5056	Capital Outlay on Inland and Water Transport	82.62	71.31	86.31
5452	Capital Outlay on Tourism	91.02	55.90	61.42

Source: Appropriation Accounts of Government of West Bengal (2018-19)

APPENDIX 3.4
(Refer Paragraph 3.5)

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

Sl. No	Name of the Body/Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2023-24	2018-19	2015-16	2015-16	17.07.2018	2014-15	Last reminder for laying of SAR for the year 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
2	West Bengal Commission for Women	2021-22	2018-19	2016-17	2016-17	12.03.2019	2013-14	Last reminder for laying of SARs for the year 2014-15 to 2016-17 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
3	West Bengal Human Rights Commission	Permanent entrustment	2018-19	2014-15	2014-15	26.11.2015	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2014-15 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
4	West Bengal State Legal Services Authority	Permanent entrustment	2018-19	2015-16	2015-16	08.02.2018	2012-13	Last reminder for laying of SARs for the years 2013-14 to 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
5	West Bengal Heritage Commission	2020-21	2018-19	2017-18	2017-18	04.10.2019	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2017-18 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
6	West Bengal Commission for Backward Classes	2022-23	2018-19	2018-19	2017-18	14.11.2019	2016-17	Finalisation of SAR 2018-19 is being processed.
7	West Bengal Building and Other Construction Workers' Welfare Board	Permanent entrustment	2018-19	2017-18	2016-17	27.12.2018	2015-16	Last reminder for laying of SAR for the year 2016-17 issued on 21.08.2019. Finalisation of SAR for 2017-18 is being processed.

Sl. No	Name of the Body/Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
								Latest reminder for submission of arrear accounts issued on 23.07.2019.
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2018-19	2016-17	2016-17	01.07.2019	2013-14	Last reminder for laying of SARs for the years 2014-15 to 2016-17 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
9	District Legal Services Authority, Bardhaman	Permanent entrustment	2018-19	2007-08	2007-08	09.09.2009	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2018-19	2017-18	2017-18	02.12.2019	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2017-18 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
11	District Legal Services Authority, Howrah	Permanent entrustment	2018-19	2008-09	2008-09	07.10.2011	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
12	District Legal Services Authority, Cooch Behar	Permanent entrustment	2018-19	2013-14	2013-14	12.10.2015	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.

Sl. No	Name of the Body/Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
13	District Legal Services Authority, Bankura	Permanent entrustment	2018-19	2014-15	2014-15	30.05.2017	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2018-19	2018-19	2017-18	30.04.2019	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2017-18 issued on 21.08.2019. Draft SAR for 2018-19 was issued on 09.12.2019.
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2018-19	2013-14	2013-14	19.08.2015	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
16	District Legal Services Authority, Birbhum	Permanent entrustment	2018-19	2013-14	2013-14	30.03.2015	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2018-19	2011-12	2011-12	26.08.2014	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
18	District Legal Services Authority, Malda	Permanent entrustment	2018-19	2012-13	2012-13	21.05.2014	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.

Sl. No	Name of the Body/Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
19	District Legal Services Authority, Purulia	Permanent entrustment	2018-19	2015-16	2015-16	14.06.2018	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
20	District Legal Services Authority, Nadia	Permanent entrustment	2018-19	2015-16	1998-99 to 2010-11	21.05.2019	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
					2011-12 to 2015-16	27.05.2019		
21	District Legal Services Authority, Darjeeling	Permanent entrustment	2018-19	2016-17	2010-11	02.12.2019	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2010-11 issued on 21.08.2019. Draft SARs for 2011-12 to 2016-17 were issued on 26.12.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
22	District Legal Services Authority, Paschim Medinipur	Permanent entrustment	2018-19	2017-18	-	-	Not laid since 1998-99	Draft SARs for 1998-99 to 2017-18 are under finalization. Latest reminder for submission of arrear accounts issued on 23.07.2019.
23	DLSAs, rest of four districts**	Permanent entrustment	2018-19 since inception (1998-99)	Not yet submitted	NA	NA	NA	Latest reminder for submission of arrear accounts issued on 23.07.2019.
24	West Bengal Minorities Development & Finance Corporation	2019-20	2018-19	2016-17	2015-16	25.10.2019	2012-13	Last reminder for laying of SARs for the years 2013-14 and 2015-16 issued on 21.08.2019. Finalisation for 2017-18 (up to 14.11.2017) is under process. Latest reminder for submission of arrear accounts issued on 23.07.2019

**1. DLSA 24 Parganas (N), 2. DLSA 24 Parganas (S), 3. DLSA Murshidabad, 4. DLSA Kolkata

Sl. No	Name of the Body/Authority	Period up to which audit is entrusted	Year up to which Accounts due for submission	Year up to which Accounts were submitted	Period up to which Audit Report had been issued	Date of issue of Audit Report	Year up to which Audit Report had been laid before the Legislature	Remarks
25	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2021-22	2017-18 (up to 14.11.2017)	2017-18 (up to 14.11.2017)	2017-18 (up to 14.11.2017)	30.07.2019	2016-17	Last reminder for laying of SAR for the year 2017-18 (up to 14.11.2017) issued on 21.08.2019.
26	West Bengal Backward Classes Development & Finance Corporation	2019-20	2017-18 (up to 14.11.2017)	2017-18 (up to 14.11.2017)	2016-17	26.02.2018	2013-14	Last reminder for laying of SARs for the years 2014-15 to 2016-17 issued on 21.08.2019. Finalisation of SAR for 2017-18 (up to 14.11.2017) is under progress.
27	West Bengal Housing Board	2021-22	2018-19	2015-16	2015-16	04.07.2017	2014-15	Last reminder for laying of SAR for the year 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
28	Kolkata Metropolitan Development Authority	2021-22	2018-19	2016-17	2015-16	05.01.2018	2013-14	Last reminder for laying of SARs for the years 2014-15 to 2015-16 issued on 21.08.2019. Finalisation of SAR for 2016-17 is under process. Latest reminder for submission of arrear accounts issued on 23.07.2019.
29	West Bengal State Warehousing Corporation	Permanent entrustment	2018-19	2015-16	2015-16	14.10.2019	2013-14	Last reminder for laying of SARs for the years 2014-15 to 2015-16 issued on 21.08.2019. Latest reminder for submission of arrear accounts issued on 23.07.2019.
30	West Bengal Unorganised Sector Workers' Welfare Board	2017-18	2017-18	2014-15				Draft SAR for 2008-09 to 2014-15 were issued on 09.12.2019.

Source: Records of the Autonomous Bodies

APPENDIX 3.5
(Refer Paragraph 3.5)

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

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts due for submission	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	2019-20	2018-19	2017-18	2017-18	November 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019.
2	Asansol Durgapur Development Authority	2019-20	2018-19	2011-12	2011-12	February 2014	Latest reminder for submission of arrear accounts issued on 23.07.2019.
3	Haldia Development Authority	2019-20	2018-19	2018-19	2017-18	October 2019	-
4	Sriniketan Santiniketan Development Authority	2018-19	2018-19	2017-18	2017-18	November 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
5	Digha Sankarpur Development Authority	2019-20	2018-19	2017-18	2017-18	July 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019.
6	Jaigaon Development Authority	2017-18	2017-18	2016-17	2012-13	December 2014	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
7	West Bengal State Council of Technical Education	2015-16	2015-16	2003-04	2003-04	April 2009	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
8	Burdwan Development Authority	2021-22	2018-19	2015-16	2015-16	October 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019.
9	Bhangore Rajarhat Area Development Authority (BRADA)	2014-15	2011-12	2009-10	2009-10	June 2011	BRADA has been merged with HIDCO w.e.f. 01.08.2011.
10	West Bengal Central School Service Commission	2016-17	2016-17	2013-14	2013-14	October 2018	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
11	West Bengal Regional School Service Commission (South Eastern Region)	2016-17	2016-17	2016-17	2016-17	January 2019	Latest correspondence for re-entrustment of audit issued on 19.06.2019.

Sl. No.	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts due for submission	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
12	West Bengal Regional School Service Commission (Western Region)	2016-17	2016-17	2016-17	2013-14	November 2018	Latest correspondence for re-entrustment of audit issued on 19.06.2019.
13	West Bengal Regional School Service Commission (Eastern Region)	2016-17	2016-17	2013-14	2013-14	November 2018	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
14	West Bengal Regional School Service Commission (Northern Region)	2016-17	2016-17	2014-15	2014-15	February 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
15	West Bengal Regional School Service Commission (Southern Region)	2016-17	2016-17	2014-15	2014-15	January 2019	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
16	New Town Kolkata Development Authority	2017-18	2017-18	2017-18	2017-18	December 2019	Latest correspondence for re-entrustment of audit issued on 19.06.2019.
17	Medinipur Kharagpur Development Authority	2017-18	2017-18	2012-13	2012-13	March 2017	Latest reminder for submission of arrear accounts issued on 23.07.2019. Latest correspondence for re-entrustment of audit issued on 19.06.2019.
18	West Bengal State NGRBA Programme Management Group	2016-17	2016-17	2016-17	2016-17	September 2018	Latest correspondence for re-entrustment of audit issued on 19.06.2019.

Source: Records of the Autonomous bodies

APPENDIX 3.6 Statement showing names of bodies and authorities (other than PRIs), the accounts of which had not been received

(Refer Paragraph 3.6)

Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2014-15 to 2018-19	5
2.	Howrah	2016-17 to 2018-19	3
3.	Kolkata	2018-19	1
4.	Bidhannagar	2014-15 to 2018-19	5
Kolkata Municipal Area (KMA) – Municipality			
5.	Baidyabati	2018-19	1
6.	Bansberia	2017-18 to 2018-19	2
7.	Baranagar	2017-18 to 2018-19	2
8.	Barasat	2015-16 to 2018-19	4
9.	Barrackpore	2018-19	1
10.	Baruipur	2015-16 to 2018-19	4
11.	Bhadreswar	2015-16 to 2018-19	4
12.	Bhatpara	2018-19	1
13.	Budge Budge	2018-19	1
14.	Champdany	2015-16 to 2018-19	4
15.	Dum Dum	2016-17 to 2018-19	3
16.	Dankuni	2012-13 to 2018-19	7
17.	Garulia	2016-17 to 2018-19	3
18.	Gayeshpur	2008-09 to 2018-19	11
19.	Halisahar	2017-19	2
20.	Hooghly Chinsurah	2017-18 to 2018-19	2
21.	Kalyani	2016-17 to 2018-19	3
22.	Kamarhati	2017-18 to 2018-19	2
23.	Kanchrapara	2016-17 to 2018-19	3
24.	Khardah	2018-19	1
25.	Konnagar	2018-19	1
26.	Madhyamgram	2016-17 to 2018-19	3
27.	Maheshtala	2017-18 to 2018-19	2
28.	Naihati	2017-18 to 2018-19	2
29.	New Barrackpore	2015-16 to 2018-19	4
30.	North Barrackpore	2018-19	1
31.	North Dum Dum	2013-14 to 2018-19	6
32.	Panihati	2018-19	1
33.	Pujali	2016-17 to 2018-19	3
34.	RajpurSonarpur	2017-18 to 2018-19	2
35.	Rishra	2018-19	1
36.	Serampore	2015-16 to 2018-19	4
37.	South Dum Dum	2017-18 to 2018-19	2

Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
38.	Titagarh	2017-18 to 2018-19	2
39.	Uluberia	2015-16 to 2018-19	4
40.	UttarparaKotrung	2017-18 to 2018-19	2
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
41.	Asansol	2015-16 to 2018-19	4
42.	Durgapur	2016-17 to 2018-19	3
43.	Siliguri	2018-19	1
Non-Kolkata Municipal Area (Non-KMA) – Municipality			
44.	Alipurduar	2018-19	1
45.	Ashokenagar Kalyangarh	2015-16 to 2018-19	4
46.	Baduria	2011-12 to 2018-19	8
47.	Balurghat	2014-15 to 2018-19	5
48.	Bankura	2017-18 to 2018-19	2
49.	Bardhaman	2018-19	1
50.	Basirhat	2018-19	1
51.	Beldanga	2016-17 to 2018-19	3
52.	Berhampur	2016-17 to 2018-19	3
53.	Birnagar	2017-18 to 2018-19	2
54.	Bishnupur	2007-08 to 2018-19	12
55.	Bolpur	2017-18 to 2018-19	2
56.	Bongaon	2015-16 to 2018-19	4
57.	Buniadpur	2014-15 to 2018-19	5
58.	Chakdaha	2017-18 to 2018-19	2
59.	Chandrakona	2011-12 to 2018-19	8
60.	Contai	2015-16 to 2018-19	4
61.	Cooch Behar	2009-10 to 2018-19	10
62.	Coopers' Camp Notified Area Authority	2011-12 to 2018-19	8
63.	Dainhat	2007-08 to 2018-19	12
64.	Dalkhola	2016-17 to 2018-19	3
65.	Darjeeling	2018-19	1
66.	Dhulian	2013-14 to 2018-19	6
67.	Dhupguri	2011-12 to 2018-19	8
68.	Diamond Harbour	2014-15 to 2018-19	5
69.	Dinhata	2007-08 to 2018-19	12
70.	Domkal	2015-16 to 2018-19	4
71.	Dubrajpur	2013-14 to 2018-19	6
72.	Egra	2014-15 to 2018-19	5
73.	English Bazaar	2017-18 to 2018-19	2
74.	Gangarampur	2010-11 to 2018-19	9
75.	Ghatal	2017-18 to 2018-19	2
76.	Gobardanga	2016-17 to 2018-19	3
77.	Guskara	2014-15 to 2018-19	5
78.	Habra	2018-19	1
79.	Haldia	2018-19	1
80.	Haldibari	2014-15 to 2018-19	5
81.	Haringhata	2013-14 to 2018-19	6
82.	Islampur	2018-19	1
83.	Joynagar-Mozilpur	2013-14 to 2018-19	6

Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
84.	Jalpaiguri	2018-19	1
85.	Jangipur	2018-19	1
86.	Jhalda	2011-12 to 2018-19	8
87.	Jhargram	2016-17 to 2018-19	3
88.	Jiaganj-Azimganj	2008-09 to 2018-19	11
89.	Kaliyaganj	2016-17 to 2018-19	3
90.	Kalimpong	2017-18 to 2018-19	2
91.	Kalna	2017-18 to 2018-19	2
92.	Kandi	2009-10 to 2018-19	10
93.	Katwa	2010-11 to 2018-19	9
94.	Kharagpur	2016-17 to 2018-19	3
95.	Kharar	2017-18 to 2018-19	2
96.	Khirpai	2015-16 to 2017-18	3
97.	Krishnanagar	2018-19	1
98.	Kurseong	2011-12 to 2018-19	8
99.	Mal	2008-09 to 2018-19	11
100.	Mathabhanga	2015-16 to 2018-19	4
101.	Medinipur	2016-17 to 2018-19	3
102.	Mekhligunj	2008-09 to 2018-19	11
103.	Memari	2018-19	1
104.	Mirik	2007-08 to 2018-19	12
105.	Murshidabad	2009-10 to 2018-19	10
106.	Nabadwip	2018-19	1
107.	Nalhati	2012-13 to 2018-19	7
108.	Old Malda	2010-11 to 2018-19	9
109.	Panskura	2018-19	1
110.	Purulia	2018-19	1
111.	Raiganj	2018-19	1
112.	Ramjibanpur	2013-14 to 2018-19	6
113.	Rampurhat	2018-19	1
114.	Ranaghat	2011-12 to 2018-19	8
115.	Raghunathpur	2007-08 to 2018-19	12
116.	Sainthia	2012-13 to 2018-19	7
117.	Santipur	2017-18 to 2018-19	2
118.	Sonamukhi	2008-09 to 2018-19	11
119.	Taherpur Notified Area Authority	2016-17 to 2018-19	3
120.	Taki	2018-19	1
121.	Tamralipta	2017-18 to 2018-19	2
122.	Tarakeswar	2010-11 to 2018-19	9
123.	Tufangunj	2017-18 to 2018-19	2
Total			515
Annual Financial Statement due before merging			
1.	RajarhatGopalpur Municipality	2012-13 to 2015-16	4
2.	Bally Municipality	2008-09 to 2015-16	8
3.	Jamuraia Municipality	2008-09 to 2015-16	8
4.	Raniganj Municipality	2011-12 to 2015-16	5
5.	Kulti Municipality	2007-08 to 2015-16	9
Total			34

Sl. No.	Name of the Institution	Accounts in Arrears	
		Period	Number of Arrear Accounts
Universities			
1.	Bidhan Chandra Krishi Viswa Vidyalaya	2009-10 to 2018-19	10
2.	Bardhaman University	2017-18 to 2018-19	2
3.	Calcutta University	2012-13 to 2018-19	7
4.	Diamond Harbour Women's University	2016-17 to 2018-19	3
5.	Jadavpur University	2017-18 to 2018-19	2
6.	Kalyani University	2018-19	1
7.	North Bengal University	2018-19	1
8.	Rabindra Bharati University	2018-19	1
9.	Vidyasagar University	2018-19	1
10.	Uttar Banga Krishi Viswa Vidyalaya	2010-11 to 2018-19	9
11.	Jadavpur PF Accounts	2009-10 to 2018-19	10
12.	IISWBM	2014-15 to 2018-19	5
13.	Presidency University	2017-18 to 2018-19	2
14.	Maulana Abul Kalam University of Technology, West Bengal (Formerly known as West Bengal University of Technology)	Except 2007-08 & 2010-11 to 2018-19	10
15.	Sidhu Kanhu Birsa University	2017-18 to 2018-19	2
Total			66
Other Local Bodies			
1.	Change Management Unit	2010-11 to 2018-19	9
2.	Howrah Improvement Trust	2006-07 to 2018-19	13
3.	Kolkata Environment Improvement Project	2018-19	1
4.	Nabadiganta Industrial Township	2010-11 to 2018-19	9
Total			32

Source: Records of the Institutions