

A reliable financial reporting mechanism aids exercise of controls on utilisation of funds. This Chapter provides an overview and status of compliance to various financial rules, procedures and directives during the year.

3.1 Personal Deposit Accounts

3.1.1 Personal Deposit Account framework

Personal Deposits (PD) are maintained in the treasuries in the nature of banking accounts. These are commonly known as Personal Ledger (PL) Accounts or Personal Deposit Accounts. PD Accounts are established in the following manner:

- (a) Under statutory provisions of the Government or created under any law or rule having the force of law by transferring funds from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments.
- (b) PD Accounts may also be opened, in favour of specified Government Officers, by transferring fund from the Consolidated Fund of the State for discharging the liabilities of the State Government in respect of execution of various projects, schemes, *etc.*

As per the WBTR, in case of (b) above the PD Accounts enable its Holders/Administrators to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State.

Ordinarily, Government accords permission for opening of such Accounts under intimation to the Principal Accountant General (A&E), West Bengal. Except where the PD Accounts are created by law or rules having the force of law for discharging liabilities arising out of special enactments, other PD Accounts shall be closed at the end of the financial year.

As per Rule 6.09 (1) of the WBTR, PD Accounts shall be closed at the end of the financial year by minus debit of the balance to the relevant service head in the Consolidated Fund of the State⁸⁴. The account may be opened again in the following year, if necessary.

Analysis revealed the following:

- (a) In terms of WBTR, the Personal Deposit Accounts are to be opened Administrator-wise and scheme-wise, not be omnibus and only if the opening of such account is absolutely necessary. No details⁸⁵ were produced to Audit by the State Government, though called for (February/April 2019).

Consequently, the extent of adherence to the procedural norms, could not be vouchsafed in Audit.

⁸⁴ Except, where personal deposits are created by law or rules having the force of law for discharging the liabilities arising out of special enactments.

⁸⁵ PD/PL accounts- (i) Department /Administrator /Scheme-wise; (ii) Remained inoperative for more than a period of two years along-with reasons for their non-closure; and (iii) Holders' status of annual verification and reconciliation of balances with the treasury.

- (b) Article 202 of the Constitution of India provides for legislative financial control over public expenditure through the Annual Financial Statement/ Budget. Not transferring the unspent balances lying in PD Accounts to the Consolidated Fund before the closure of the financial year violates legislative intent, which is to ensure that funds approved by it for the financial year are spent during the financial year itself.

3.1.2 Status of PD Accounts in West Bengal

Despite West Bengal Treasury Rule 6.09, which states ‘Personal Deposit Account created by debit to the Consolidated Fund of the State shall be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State’, it was noted that there was a balance of ₹ 5,466.07 crore in 159 PD Accounts as on 31 March 2019 as indicated in **Table 3.1**. Similar such year-end balances have been noticed in 2017-18 with ₹ 4,281.98 crore in 157 PD Accounts, in 2016-17 with ₹ 5,140.70 crore in 153 PD Accounts, in 2015-16 with ₹ 4,769.43 crore in 150 PD Accounts and in 2014-15 with ₹ 3,721.10 crore in 150 PD Accounts.

Table 3.1: Details of PD Accounts

Sl. No.	Description	No. of Accounts	Amount (₹ in crore)
1	Number of PD Accounts existing at the beginning of the year	157	4,281.98
2	Addition [#] during the year 2018-19	2	3,864.54
3	Cleared [@] during the year 2018-19	0	2,680.45
4	PD Accounts existing at the end of the year	159	5,466.07

[#]Indicates amounts transferred and credited through challans to existing as well as newly opened PD Accounts (8443-106)

[@]Indicate amounts surrendered and expended from PD Accounts (8443-106)

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

The correctness of the Closing Balance of PD Account as of March 2019, could not be ascertained, as the monthly as well as annual verification of balances in the Treasuries was found to be deficient, as elaborated in **Paragraph 3.1.4**.

Non-transfer of unspent balances lying in PD accounts to Consolidated Fund of the State entails the risk of misuse of public fund, fraud and misappropriation.

3.1.3 Operation of PD Accounts

The following were observed in operation of PD Accounts.

- (i) Under Rule 6.08 of West Bengal Treasury Rules, non-lapsable PD Accounts, if not operated upon for a period of two years and there is reason to believe that the need for such PD Accounts has ceased, are required to be closed.

Inoperative PD Accounts

Test-check of 65 treasuries out of 91, conducted in 2018-19 in respect of transactions for the year 2017-18 and of 10 treasuries conducted during 2019-20 (till July 2019) in respect of transactions for the year 2018-19 showed that for 123 inoperative schemes under PD Accounts of 20 administrators amounting to ₹ 47.96 crore were yet to be closed at the end

of 2018-19. Amounts lying in PD Accounts resulted in overstatement of expenditure to that extent.

- (ii) An amount of ₹ 434.59 crore (16.21 *per cent*), out of the total expenditure of ₹ 2,680.45 crore was transferred from Consolidated Fund to the PD Accounts in the month of March 2019. Out of the amount transferred in March 2019, an amount of ₹ 93.74 crore (21.57 *per cent*) was transferred on 31 March 2019, from Consolidated Fund to the PD Accounts indicating rush of transfer of funds to that account at the fag-end of the year.
- (iii) Test-check of PD Accounts maintained by nine DDOs⁸⁶ disclosed the following deficiencies (**Box 3.1**):

Box 3.1: Irregularities in PD/PL Accounts

➤ Discrepancies between treasury pass books and PD/PL cash books - ₹ 53.34 crore

WBTR stipulated that the holder of the PD Account shall, immediately after end of the financial year, make necessary verification and reconciliation of the balances with the treasury.

There were discrepancies in PDA Cash Books and corresponding Treasury Pass Books of six DDOs due to non-reconciliation as required under WBTR. It was observed that PD Accounts cash book balances were overstated by ₹ 21.90 crore in respect of two DDOs and understated by ₹ 31.44 crore in case of four DDOs as detailed in *Appendix 3.1*.

➤ Retention of funds - ₹ 439.35 crore

In view of Finance Department's order (June 2019), unspent fund as on March 2019 in the PD accounts (except those governed under separate law/ rule) was required to be refunded by 8 July 2019.

Ignoring the Government order, seven DDOs parked ₹ 439.35 crore in their respective PDAs which remained unutilised as on March, 2019 (*Appendix 3.2*).

Out of above seven DDOs, three DDOs⁸⁷, however, during 2017-19 had partly surrendered ₹ 65.83 crore.

➤ Unauthorised holding of funds - ₹ 11.98 crore

Bidhayak Elaka Unnayan Prakalpa (BEUP) guidelines required surrender of funds to Government after dissolution of the Assembly.

In violation of the guidelines, three DDOs⁸⁸ retained BEUP funds of ₹ 11.98 crore in their respective PDAs, which pertained to previous legislative assembly⁸⁹.

3.1.4 Non-obtaining of Certificates of Acceptance of Balance

- As per Rule 6.08 (5) of WBTR 2005, the Administrator of PD Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish the certificate to the Treasury Officer on or before

⁸⁶ District Magistrates of Purba Bardhaman, Purba Medinipur, Paschim Medinipur, Murshidabad, Dakshin Dinajpur, Howrah, Purulia and Kalimpong and Special Land Acquisition Officer, Murshidabad

⁸⁷ District Magistrates of Paschim Midnapore: ₹ 19.48 crore between 2017-18; Murshidabad: ₹ 34.14 crore between 2017-19; Howrah: ₹ 12.21 crore between 2017-19

⁸⁸ District Magistrates of Purba Medinipore: ₹ 8.98 crore; Purba Bardhaman: ₹ 1.69 crore; Paschim Bardhaman: ₹ 1.31 crore.

⁸⁹ 15th Assembly (2011-16)

15 May every year.

In course of Treasury Inspection during 2018-19 it was noticed that in five out of 65 test-checked treasuries monthly as well as annual verification and reconciliation of balances were not carried out by the Administrators of PD Account. Thus, correctness of balances lying in those Accounts remained un-verified.

Recommendation 11: The Finance Department is required to review all PD Accounts and ensure that amounts unnecessarily lying in these accounts are immediately remitted to the Consolidated Fund and all inoperative PD accounts are closed. Transferring money to PD Accounts from the Consolidated Fund of the State at the fag end of the financial year to avoid lapse of funds should be avoided.

3.2 Opaqueness in Accounts

Minor Head - 800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head - 800 is to be discouraged, since it renders the accounts opaque. Transactions under this Minor Head during the years 2017-18 and 2018-19 are detailed in **Table 3.2**.

Table 3.2: Receipts and Expenditure under Minor Head 800

Year	Receipts ⁹⁰ (₹ in crore)	No. of Major Heads under which Minor Head 800 is operated	Receipts under Minor Head 800 (₹ in crore) (per cent)	Expenditure ⁹¹ (₹ in crore)	No. of Major Heads under which Minor Head 800 is operated	Expenditure under Minor Head 800 - (₹ in crore) (per cent)
2017-18	1,31,270.39	57	1,207.70 (0.92)	1,60,445.44	77	9,500.05 (5.92)
2018-19	1,45,975.25	52	1,549.10 (1.06)	1,80,091.23	67	7,871.54 (4.37)

Source: Finance Accounts

Further, it was observed that the entire receipts (₹ 66.89 crore) under 12 Major Heads were booked under Minor Head-800 (Other Receipts). Similarly, more than 80 per cent (₹ 857.19 crore) of the total expenditure (₹ 964.56 crore) under seven Major Heads were booked under Minor Head – 800 (Other Expenditure).

Instances where a substantial proportion (50 per cent or more of the receipts/ expenditure under the major head concerned) of the receipts/ expenditure were classified under Minor Head 800 – Other Receipts/ Expenditure are shown in **Appendix 3.3**. The fact that such substantial portion of the receipts/ expenditure under the concerned Major Heads are booked under Minor Head - 800 is a cause for concern, since it severely impacts transparency.

⁹⁰ Revenue Receipts

⁹¹ Includes both Revenue and Capital

3.3 Parking of Fund in Bank Accounts

Pursuant to order issued (June 2019) by the Finance Department, unutilised funds lying in Bank Accounts as on 31 March 2019 required to be refunded to the appropriate Government Account by 8 July 2019.

Audit noticed that upto September 2019, three DDOs⁹² hold ₹ 18.65 crore in the bank accounts that remained unutilised as of March, 2019. This included fund allotted for utilisation of different schemes⁹³ (₹ 13.13 crore) and 13th Finance Commission grants (₹ 5.52 crore).

3.4 Compliance to Indian Government Accounting Standards

As per article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. In accordance with this provision, the President of India has so far notified three Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by Government of West Bengal in 2018-19 and deficiencies therein are detailed in **Table 3.3**:

Table 3.3: Compliance to Accounting Standards

Sl. No.	Accounting Standard	Compliance by State Government	Deficiencies noticed in compliance
1	<i>IGAS 1: Guarantees Given by the Government-Disclosure requirements</i>	Not complied by the State Government (Statements 9 and 20 of Finance Accounts)	Information regarding (i) Invocation of guarantees during 2018-19; and (ii) Automatic debit mechanism and structured arrangement not furnished. The Statements are incomplete to that extent. <i>(Please refer to paragraph 1.7.2 for further audit findings on Guarantees)</i>
2	<i>IGAS 2: Accounting and classification of Grants-in-Aid</i>	Not complied (Statement 10 of Finance Accounts)	(i) Certain Grants-in-Aid classified under Capital Section, (ii) No information was available in respect of Grants-in-Aid in kind given by the State Government. <i>(Please refer to paragraph 1.5.2.2 for further audit findings on Grants-in-Aid)</i>
3	<i>IGAS 3: Loans and Advances made by Governments</i>	Not complied (Statements 7 and 18 of Finance Accounts)	(i) Information in respect of Interest Payments in arrears were not available from Universities, Government Companies, Co-operative Societies, Banks, Government Servants and Miscellaneous group; (ii) Information in respect of repayments in arrears were not available in respect of Government servants and Miscellaneous group. <i>(Please refer to paragraph 1.6.3 for further audit findings on Loans and Advances)</i>

Source: Finance Accounts (2018-19)

⁹² District Magistrates of Dakshin Dinajpur: ₹5.52 crore; Murshidabad: ₹ 7.61 crore; Kalimpong: ₹ 5.52 crore

⁹³ Includes scheme for making individual household latrine under the programme of Swachha Bharat Mission (₹ 6.90 crore)

3.5 Non-submission of Annual Accounts/ Separate Audit Reports by Autonomous Bodies

Certification of accounts of Autonomous Bodies (ABs) set up by the State Government is conducted under Sections 19 or 20 of Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 (CAG's DPC Act).

The ABs coming under the audit purview as per Section 19 or 20 of CAG's DPC Act are required to submit the annual accounts of a financial year to audit by 30 June next year. In respect of 51 ABs which were to render annual accounts to CAG, there were delays in submission of accounts as detailed in **Table 3.4**.

Table 3.4: Age-wise details of delay in submission of Annual Accounts of Autonomous Bodies, as of 30 September 2019

Sl. No.	Delay in Number of Years	No. of Bodies/ Authorities
1	0-1	10
2	1-2	09
3	2 and above	32
Total		51

Source: Records of Autonomous bodies

The status of entrustment of audit, rendering of accounts to Audit, issue of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in **Appendices 3.4 and 3.5**. Out of 51⁹⁴ bodies/ authorities, only three bodies/ authorities, namely (i) DLSA⁹⁵, Dakshin Dinajpur, (ii) WBCBC⁹⁶ and (iii) HDA⁹⁷ had submitted accounts up to 2018-19 while four DLSAs did not submit accounts since their inception in 1998-99. As of September 2019, 156 annual accounts due up to 2018-19 remained pending.

In respect of 26 Autonomous Bodies, the State Government did not lay the Separate Audit Reports (SARs) before the State Legislature as detailed in **Appendix 3.4**, though the SARs had been issued. Non-placement of SARs weakens the legislative control over these Bodies/ Institutions and dilutes their financial accountability.

Recommendation 12: The Finance Department should review the cases of all Autonomous Bodies that are in arrears of accounts, ensure that the accounts are made current within a reasonable period.

3.6 Non-submission of Accounts by Bodies/ Authorities (Other than PRIs)

In order to identify institutions/ organisations which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (CAG's DPC Act), the Government/ HODs are required to furnish to audit every year -

⁹⁴ Including six DLSAs mentioned in sl. no. 21 to 23 of *Appendix 3.3*

⁹⁵ District Legal Service Authority

⁹⁶ West Bengal Commission for Backward Classes

⁹⁷ Haldia Development Authority

- Detailed information about the financial assistance given to various institutions,
- The purpose for which the assistance is granted,
- Total expenditure of the institutions.

Audit of these institutions is conducted by the Examiner⁹⁸ of Local Accounts (ELA), West Bengal under the Principal Accountant General (Audit-I), West Bengal.

As of September 2019, 613 annual accounts of 142 bodies/ authorities due up to 2018-19, had not been received by the ELA, West Bengal (*Appendix 3.6*). Pendency in submission of accounts is detailed in **Table 3.5**:

Table 3.5: Pendency in submission of accounts

Sl. No.	Delay in Number of Years	No. of Bodies/ Authorities
1	1 to 3 years	78
2	4 to 6 years	29
3	7 to 9 years	18
4	10 to 12 years	16
5	13 years and above	01
Total		142

Source: Records of the Institutions

Therefore, utilisation of funds for the intended purposes could not be verified in regard to these bodies/ authorities.

Recommendation 13: *The Finance Department should review the cases of all Local Bodies that are in arrears of accounts, ensure that the accounts are made current within a reasonable period.*

3.7 Non-submission of Utilisation Certificates

The Government gives grants to various bodies for specific purposes. Rule 330A of the West Bengal Treasury Rules (WBTR) and Subsidiary Rules (SR) 1997 read with Finance Department's order (August 2005) stipulates that Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be obtained by the departmental officers from the grantees within one year from the dates of release of the grants provided for specific purposes. After verification, these should be forwarded to the Accountant General (A&E) to ensure that the funds have been utilised for intended purposes. Non-submission/ delay in submission of the UCs weakens the control on utilisation and provides scope for misuse/ misappropriation/ diversion of funds.

During 2018-19, a total of 67,952 Utilisation Certificates (UCs) for an amount of ₹ 42,825.46 crore were awaited from the departments of the State Government. There is, therefore, no assurance that the expenditure of ₹ 42,825.46 crore had actually been incurred for the purposes for which it was authorised. Utilisation of funds could also not be ascertained for an amount of ₹ 1,57,946.71 crore because of non-receipt of 2,88,705 UCs for the period up to

⁹⁸ Appointed by State Government as the Statutory Auditor of Local Bodies

2017-18. As of September 2019, a total of 3,56,657 UCs were awaited for an amount of ₹ 2,00,772.17 crore (Table 3.6).

Though such instances of non-submission of UCs are being reported in the Reports of the CAG of India regularly, there has been no improvement as number of pending UCs and amount increased by 83.53 and 224.29 per cent respectively, over that reported in the Audit Report of 2014-15 (1,94,324 UCs for ₹ 61,910.48 crore).

Table 3.6: Outstanding Utilisation Certificates

Sl. No.	Year	Number of pending UCs	Amount (₹ in crore)
1	Upto 2016-17	2,46,153	1,19,904.22
2	For 2017-18	42,552	38,042.49
3	For 2018-19	67,952	42,825.46
	Total	3,56,657	2,00,772.17

Source: Finance Accounts (2018-19)

Major cases of non-submission of UCs up to 2018-19 pertain to the Departments of Panchayat and Rural Development (63,018 UCs for ₹ 69,116.14 crore), School Education (29,187 UCs for ₹ 29,323.02 crore) and Urban Development and Municipal Affairs (30,915 UCs for ₹ 28,006.04 crore). Outstanding UCs for these three departments accounted to 34.52 per cent of total UCs having 62.98 per cent of the total outstanding amount. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

Important scheme for which UCs remained outstanding (more than ₹ 100 crore) against the grant released during the year 2018-19 is the scheme for 'National Nutrition Mission (Central Share)' - ₹ 241.90 crore.

Recommendation 14: The Finance Department should develop a mechanism to ensure submission of UCs which have become due without delay and review all UCs pending for submission before release of fresh grants.

3.8 Non-submission of Detailed Contingent Bills

Financial Rules⁹⁹ permit drawing of advances on Abstract Contingent bills (AC bills) for the purpose of meeting contingent expenditure for specified purposes. Rule 4.138 (5) of West Bengal Treasury Rules, 2005 requires that advances drawn through AC bills are to be adjusted through Detailed Contingent bills (DC bills) within one month from the date of completion of the purpose. In no case, this could exceed 60 days from the date of drawal of the AC bill.

The Departments had drawn 2,432 Abstract Contingent (AC) bills for an amount of ₹ 785.91 crore in the financial year 2018-19 and submitted only 1,191 Detailed Contingent (DC) bills for an amount of ₹ 352.80 crore. Thus, 1,241 DC bills amounting to ₹ 433.11 crore were not submitted as of August 2019. There is, therefore, no assurance that the expenditure of ₹ 433.11 crore had actually been incurred during the financial year for the purpose for which it was sanctioned/ authorised by the Legislature. This is a possible overstatement of

⁹⁹ Rule 4.138 (1) of West Bengal Treasury Rules

expenditure in the year 2018-19. Further, a total of 7,496 DC bills amounting to ₹ 1,372.30 crore for the years up to 2016-17 and 790 DC bills amounting to ₹ 366.42 crore for the year 2017-18 were yet to be submitted by the Departments. Thus, DC bills in respect of a total of 9,527 AC bills amounting to ₹ 2,171.83 crore were not received as of August 2019. Advances drawn and not accounted for increase the possibility of wastage/ misappropriation/ malfeasance, etc.

Five departments in respect of which 5,856 DC Bills, amounting ₹ 1,769.23 crore were pending as of March 2019 accounted to 81.45 per cent of total outstanding amount as detailed in **Table 3.7**.

Table 3.7: Departments in which major amounts were pending adjustment

Sl. No.	Department/Office/Institute	Pending DC Bills	Amount (₹ in crore)	Amount pending (%) over total pendency
1	Disaster Management and Civil Defence	2,334	827.33	38.09
2	Home and Hill Affairs	2,066	535.28	24.65
3	Panchayat and Rural Development	702	287.44	13.23
4	Women and Child Development and Social Welfare	552	66.77	3.07
5	Health and Family Welfare	202	52.41	2.41
Total:		5,856	1,769.23	81.45

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

Non-submission of DC bills within the prescribed time is a breach of financial discipline and enhances risk of misappropriation of public money and is an unhealthy practice.

Recommendation 15: Finance Department may ensure that all Controlling Officers submit the required DC bills to adjust all pending AC bills in a time-bound manner.

3.9 Variation in Cash Balance

As per the Statement of the closing balance issued by Reserve Bank of India, the State had a credit balance of (-) ₹ 11.51 crore while the closing cash balance of the State for the month of March 2019 as certified by the Principal Accountant General (A&E), West Bengal showed a credit balance of ₹ 5.82 crore. Thus, there is a difference of ₹ 17.33 crore (net credit) including the previous years' balances, between the cash balance of the State Government, as worked out by the Principal Accountant General (A&E) and reported by the Reserve Bank of India (as of March 2019), which requires reconciliation.

3.10 Un-reconciled Receipts/ Expenditure

Rule 385 of West Bengal Financial Rules (WBFR) stipulates that expenditure recorded in the departments books of account be reconciled every month with

the books of the Accountant General (A&E). Reconciliation enables the Chief Controlling Officers (CCOs) to exercise effective control over budget and expenditure. It also ensures accuracy of the accounts. The Public Accounts Committee also recommended (December 2011) following of the stipulations of the WBFR.

During 2018-19, receipts amounting ₹ 49,952.97 crore (22.95 per cent of total receipts of ₹ 2,17,668.12 crore) and expenditure amounting ₹ 27,160.80 crore (11.98 per cent of total expenditure of ₹ 2,26,742.75 crore) remained unreconciled by the State Government.

Non-reconciliation impacts the assurance that all the receipts/ expenditures have been correctly taken to the final head of account and carries a risk of non-detection of misuse of public funds.

3.11 Adverse Balances under Debt, Deposit and Remittance Heads

Transactions relating to Debt, Deposit and Advances (as detailed in **Chart 3.1**) comprise receipts and payments in respect of which Government becomes liable to repay the moneys received or has a claim to recover amounts paid.

Chart 3.1: Debt, Deposits and Remittances

Debt	Deposits	Remittances
<ul style="list-style-type: none"> • Government is a Debtor. • Transactions impact current year as well as future years when Government has to repay the debts. 	<ul style="list-style-type: none"> • Government acts as temporary custodian of funds. • Transactions impact current year as well as future years when deposits are due for repayment or are withdrawn by Depositor. 	<ul style="list-style-type: none"> • Embraces all transactions, which are taken to merely adjusting Heads of Accounts. • Debits or Credits are eventually cleared by corresponding contra entries.

Source: Comptroller and Auditor General of India's Manual of Standing Orders (Accounts and Entitlements)

There was adverse balance aggregating to ₹ 168.85 crore under the Deposit Head: Other Deposits – under the Head of Accounts 8342- 103 (Deposit of Government Companies, Corporations, etc.). This is due to excess amount disbursed from the deposit accounts than the amount credited to that accounts. As a result, the amount authorized by the Government to be held in deposits accounts of Government companies and corporations fell short of the amount actually withdrawn from that accounts by the companies or corporation.

3.12 Follow-up Action on Audit Reports

Rules of procedure of the Committee on Public Accounts of the West Bengal Assembly, promulgated in 1977, provide that after tabling the Report in State

Legislature, the State Government departments are required to submit replies to the audit observation within one month. Status of tabling of Audit Reports for the period from 2011-12 to 2017-18 have been shown in Table 3.8.

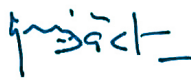
Table 3.8: Status of laying of Audit Report on State Finances

Year	Submission of Audit Report on State Finances for placement in the Legislative Assembly	Date of laying of Audit Report
2011-12	22.01.2013	10.07.2014
2012-13	10.03.2014	
2013-14	03.03.2015	04.07.2016
2014-15	25.02.2016	
2015-16	30.01.2017	07.03.2018
2016-17	26.03.2018	11.07.2019
2017-18	17.02.2020	----

Source: Records of the Office of the Principal Accountant General (Audit-I), West Bengal and West Bengal Legislative Assembly

Replies to the audit observations in the above mentioned Audit Reports were yet to be furnished by the State Government. Such lack of responsiveness is a matter of serious concern and goes against the basic tenet of legislative control over expenditure from public exchequer and undermines the importance of the Legislature.

Kolkata
The 27th July, 2020


(SARAT CHATURVEDI)
Principal Accountant General
(Audit-I)
West Bengal

Countersigned

New Delhi
The 29th July, 2020


(RAJIV MEHRISHI)
Comptroller and Auditor General of India