

APPENDICES

APPENDIX 1.1*(Refer Paragraph 1.1.3)***Time Series Data on the State Government Finances**

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	1,48,394	1,78,159	1,95,544	2,00,268	2,13,700
(i)	Own Tax revenue	60,287	71,082	83,608	89,986	97,994
(a)	Goods and Service Tax	26,013	31,271	37,967	40,900	45,224
(b)	Taxes on Agricultural Income	0	0	0	0	0
(c)	Taxes on Sales, Trade, etc.	9,394	9,951	11,840	11,811	12,346
(d)	State Excise	10,666	13,542	16,266	17,908	19,521
(e)	Taxes on Vehicles	2,336	2,647	3,392	3,788	4,033
(f)	Stamps and Registration Fees	5,528	7,366	6,876	6,497	8,511
(g)	Land Revenue	2,756	2,743	3,173	3,967	3,526
(h)	Other taxes	3,594	3,562	4,094	5,115	4,833
(ii)	Non-Tax Revenue	5,198	1,690	2,197	3,238	3,688
(iii)	State’s share of Union taxes and duties	44,737	65,541	71,435	84,972	96,813
(iv)	Grants-in-Aid from GoI	38,172	39,846	38,304	22,072	15,205
2	Misc. Capital Receipts	0	0	0	0	0
3	Recovery of Loans & Advances	150	58	82	1,456	128
4	Non-debt receipts (1+2+3)	1,48,544	1,78,217	1,95,626	2,01,724	2,13,828
5	Public Debt Receipts	75,429	77,581	70,243	80,171	90,655
(i)	Internal Debt	68,999	69,066	65,132	72,219	78,165
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	60,844	68,873	65,132	72,219	78,165
(b)	Ways and Means Advances and Overdrafts	8,155	193	0	0	0
(ii)	Loans and Advances from GoI	6,430	8,515	5,111	7,952	12,490
6	Total receipts in the Consolidated fund (4+5)	2,23,973	2,55,798	2,65,869	2,81,895	3,04,483
7	Contingency Fund Receipts	12	0	180	0	0
8	Public Account Receipts	2,42,473	2,79,489	2,93,555	3,05,909	3,42,030
9	Total Receipts of the State (6+7+8)	4,66,458	5,35,287	5,59,604	5,87,804	6,46,513
Part B. Expenditure						
10	Revenue Expenditure	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427
	Programme	55,496	75,177	87,096	81,673	99,516
	Administrative	1,22,425	1,34,982	1,35,743	1,44,286	1,53,911
	General Services (including Interest Payments)	70,684	78,495	79,254	84,276	90,384
	Social Services	78,847	1,02,475	1,15,569	1,03,031	1,25,821
	Economic Services	27,941	28,835	27,608	37,931	36,677
	Grants-in-Aid and contribution	449	354	408	721	545
11	Capital Expenditure	13,034	17,484	22,009	28,963	21,622

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
	Programme	13,090	17,460	21,966	28,931	21,592
	Administrative	-56	24	43	32	30
	General Services	546	545	655	577	731
	Social Services	3,950	7,437	9,952	10,319	9,162
	Economic Services	8,538	9,502	11,402	18,067	11,729
12	Disbursement of Loans & Advances	2,277	1,102	565	794	703
13	Total (10+11+12)	1,93,232	2,28,745	2,45,413	2,55,716	2,75,752
14	Repayment of Public Debt	26,890	31,540	29,768	30,351	31,465
(i)	Internal Debt	25,446	30,218	28,201	28,614	29,511
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,291	30,025	28,201	28,614	29,511
(b)	Ways and Means Advances and Overdrafts	8,155	193	0	0	0
(ii)	Loans and Advances from GoI	1,444	1,322	1,567	1,737	1,954
15	Appropriation to Contingency Fund	0	0	180	0	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	2,20,122	2,60,285	2,75,361	2,86,067	3,07,217
17	Contingency Fund Disbursements	7	52	-48	42	-48
18	Public Account Disbursements	2,39,748	2,74,594	2,84,854	2,95,746	3,33,763
19	Total disbursement by the state (16+17+18)	4,59,877	5,34,931	5,60,167	5,81,855	6,40,932
Part C. Deficits						
20	Revenue Deficit (1-10)	-29,527	-32,000	-27,295	-25,691	-39,727
21	Fiscal Deficit (4-13)	-44,688	-50,528	-49,787	-53,992	-61,924
22	Primary Deficit (21-23)	-10,906	-13,856	-9,769	-11,371	-16,518
Part D. Other data						
23	Interest Payment	33,782	36,672	40,018	42,621	45,406
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	63,131	79,966	96,081	1,00,087	1,14,710
26	Ways and Means Advances/Overdrafts availed (days)	56	1	0	0	0
27	Interest on WMA/Overdrafts	3	0 (Actual ₹ 0.02 lakh)	0	0	0
28	GSDP (At current prices)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
29	Outstanding Fiscal Liabilities (year-end)	4,86,430	5,36,478	5,85,169	6,36,688	7,01,724
	Guarantees including interest	7,821	16,885	17,677	16,445	17,014
30	Outstanding Guarantees (year-end) (Principal)	7,728	16,885	17,677	16,445	16,999
	Outstanding Guarantees (year-end) (Interest)	93	0	0	0	15
31	Maximum amount guaranteed	15,292	15,129	10,300	10,630	17,148
Part E. Fiscal health Indicators						
Resource Mobilisation						
32	Own Tax Revenue/GSDP	0.053	0.053	0.055	0.054	0.054
33	Own Non-Tax Revenue/GSDP	0.005	0.001	0.001	0.002	0.002
34	Own Revenue/GSDP	0.057	0.054	0.057	0.056	0.056

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
35	Own Revenue/Total Expenditure	0.339	0.318	0.350	0.365	0.369
Expenditure Management						
36	Total Expenditure/GSDP (%)	16.92	17.07	16.19	15.49	15.19
37	Total Revenue Expenditure/Receipts (%)	119.90	117.96	113.96	112.83	118.59
38	Revenue Expenditure/Total Expenditure (%)	92.08	91.87	90.80	88.36	91.90
39	Expenditure on Social Service (Total)	84,804	1,10,207	1,25,823	1,13,536	1,35,438
40	Expenditure on SS/TE (%)	43.89	48.18	51.27	44.40	49.12
41	Expenditure on Eco. Service (Total)	36,747	39,143	39,271	56,605	48,651
42	Expenditure on ES/TE (%)	19.02	17.11	16.00	22.14	17.64
43	CE/TE (%)	6.75	7.64	8.97	11.33	7.84
44	CE/GSDP (%)	1.14	1.30	1.45	1.75	1.19
Management of Fiscal Imbalances						
45	Revenue Deficit/GSDP (%)	2.59	2.39	1.80	1.56	2.19
46	Fiscal Deficit/GSDP (%)	3.91	3.77	3.29	3.27	3.41
47	Primary Deficit/GSDP (%)	0.96	1.03	0.64	0.69	0.91
Debt Sustainability						
48	Outstanding liabilities/GSDP (%)	42.60	40.03	38.61	38.56	38.66
49	Interest Payment/Revenue Receipts (%)	22.77	20.58	20.46	21.28	21.25

Source: Finance Accounts

APPENDIX 1.2

(Refer Paragraphs 1.1.4, 1.2.4.1 A and 1.2.4.2 A)

Abstract of Receipts and Disbursements for FYs 2023-24 and 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
Section A: Revenue							
2,00,268	I. Revenue Receipts	2,13,700	2,25,959	I. Revenue Expenditure-	1,53,912	99,515	2,53,427
89,986	Tax Revenue	97,994	84,276	General Services	89,818	566	90,384
			1,03,031	Social Services-	51,556	74,265	1,25,821
3,238	Non-Tax Revenue	3,688	38,628	Education, Sports, Art and Culture	34,010	6,467	40,477
			15,880	Health and Family Welfare	8,408	9,062	17,470
84,972	State's Share of Union Taxes	96,813	11,163	Water Supply, Sanitation, Housing and Urban Development	4,849	11,313	16,162
			187	Information and Broadcasting	165	17	182
			4,466	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,215	3,666	4,881
			684	Labour and Labour Welfare	211	507	718
			31,402	Social Welfare and Nutrition	2,505	43,004	45,509
0	Grants for Central and Centrally Sponsored Plan Schemes	0	621	Others	193	229	422
			37,931	Economic Services-	12,536	24,141	36,677
7,112	Grants for Centrally Sponsored Schemes	6,564	16,371	Agriculture and Allied Activities	2,380	15,572	17,952
			13,201	Rural Development	2,205	6,397	8,602
14,614	Finance Commission Grants	7,299	1,362	Special Areas Programmes	976	476	1,452
			1,465	Irrigation and Flood Control	1,102	378	1,480
346	Other Transfer/Grants to States	1,342	2,888	Energy	3,223	324	3,547
			392	Industry and Minerals	185	325	510
			1,818	Transport	1,692	508	2,200

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
			51	Science, Technology and Environment	2	48	50
			383	General Economic Services	771	113	884
			721	Grants-in-aid and Contributions-	2	543	545
25,691	II. Revenue deficit carried over to	39,727		II. Revenue Surplus carried over			
Section B: Capital							
32,039	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	37,987		III. Opening Overdraft from Reserve Bank of India			
0	IV. Miscellaneous Capital Receipts	0	28,963	IV. Capital Outlay-	29	21,593	21,622
				General Services-	8	723	731
				Social Services-	42	9,120	9,162
				Education, Sports, Art and Culture	0	358	358
				Health and Family Welfare	42	1,530	1,572
				Water Supply, Sanitation, Housing and Urban Development	(-)1	6,525	6,524
				Information and Broadcasting	1	7	8
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	537	537
				Social Welfare and Nutrition	0	144	144
				Others	0	19	19
				Economic Services-	(-)21	11,750	11,729
				Agriculture and Allied Activities	0	492	492
				Rural Development	0	2,136	2,136
				Special Areas Programmes	0	960	960
				Irrigation and Flood Control	0	1,691	1,691
				Energy	0	1,866	1,866

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2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
				Industry and Minerals	(-)12	166	154
				Transport	(-)9	4,366	4,357
				General Economic Services	0	73	73
1,456	V. Recoveries of Loans and Advances-	128	794	V. Loans and Advances disbursed-	112	591	703
1,359	From Power Projects	54	300	For Power Projects	0	12	12
1	From Government Servants	2	1	To Government Servants	2	0	2
96	From Others	72	493	To Others	110	579	689
	VI. Revenue Surplus brought down		25,692	VI. Revenue Deficit brought down			39,727
80,172	VII. Public Debt Receipts-	90,655	30,352	VII. Repayment of Public Debt-			31,465
0	External debt	0	0	External debt			0
72,220	Internal debt other than Ways and Means Advances and Overdrafts	78,165	28,615	Internal Debt other than Ways and Means Advances and Overdrafts	29,511	0	29,511
0	Net transactions under Ways and Means Advances	0	0	Net transactions under Ways and Means Advances	0	0	0
0	Net transactions under Overdraft	0	0	Net transactions under Overdraft	0	0	0
7,952	Loans and Advances from Central Government	12,490	1,737	Repayment of Loans and Advances to Central Government	1,954	0	1,954
0	VIII. Appropriation to Contingency Fund	0	0	VIII. Appropriation to Contingency Fund			0
0	IX. Amount transferred to Contingency Fund	0	42	IX. Expenditure from Contingency Fund			(-)48
3,05,909	X. Public Account Receipts-	3,42,030	2,95,746	X. Public Account Disbursements-			3,33,763
5,184	Small Savings and Provident Funds	5,383	3,939	Small Savings and Provident Funds			4,018
5,030	Reserve Funds	5,358	892	Reserve Funds			1,750
1,75,843	Suspense and Miscellaneous	2,14,618	1,76,752	Suspense and Miscellaneous			2,13,774
0	Remittance	0	(-)1	Remittances			(-)1
1,19,852	Deposits and Advances	1,16,671	1,14,164	Deposits and Advances			1,14,222

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
	XI. Closing Overdraft from Reserve Bank of India		37,987	XI. Cash Balance at end-			43,568
			0	Cash in Treasuries and Local Remittances			1
			2	Deposits with Reserve Bank			(-)29
			3	Departmental Cash Balance including permanent Advances			3
			14,662	Investment in earmarked funds			16,238
			23,320	Cash Balance Investment			27,355
4,19,576	TOTAL	4,70,800	4,19,576	TOTAL			4,70,800

Source: Finance Accounts

APPENDIX 1.3

(Refer Paragraph 1.1.5)

Summarised financial position of the Government of West Bengal as on 31 March 2025

As on 31.03.2024 (₹ in crore)	Liabilities	As on 31.03.2025 (₹ in crore)
5,23,402	Internal Debt	5,72,056
4,77,044	Market Loans bearing interest	5,31,644
0	Market Loans not bearing interest	0
0	Loans from Life Insurance Corporation of India	0
2	Bond	2
8,379	Loans from other Institutions	8,769
0	Ways and means Advances	0
0	Overdrafts from Reserve Bank of India	0
37,977	Special securities issued to NSS fund of GOI	31,641
37,181	Loans and Advances from Central Government	39,589
5	Pre-1984-85 Loans	5
3,277	Non-Plan Loans	2,842
8,023	Loans for State Plan Schemes	6,909
0	Loans for Central Plan Schemes	0
0	Loans for Centrally Sponsored Plan Schemes	0
25,876	Other Loans for States/Union Territory with Legislature Schemes	29,833
200	Contingency Fund	200
23,872	Small Savings, Provident Funds, etc.	25,237
53,921	Deposits	56,370
21,103	Reserve Funds	24,710
0	Suspense and Miscellaneous Balances	0
0	Remittance Balances	0
0	Miscellaneous Capital Receipts	0
6,59,679	TOTAL	7,18,162
	Assets	
2,19,596	Gross Capital Outlay on Fixed Assets	2,41,217
21,378	Investments in shares of Companies, Corporations, etc.	22,793
1,98,218	Other Capital Outlay	2,18,424
16,971	Loans and Advances	17,547
3,955	Loans for Power Projects	3,913
13,010	Other Development Loans	13,627
6	Loans to Government servants and Miscellaneous loans	7
29	Advances	29
(-1)	Remittance Balances	(-2)
(-3,138)	Suspense and Miscellaneous Balances	(-3,983)
37,988	Cash	43,568
0	Cash in Treasuries and Loan Remittances	0
3	Deposits with Reserve Bank	(-28)
14,662	Investment of Earmarked Funds	16,238
3	Departmental Cash Balance including Permanent Advances	3
23,320	Cash Balance Investments	27,355
3,88,181	Deficit on Government Account	4,19,780
25,691	(i) add Revenue Deficit of the current year	39,727
-	(ii) Prior period adjustment of back-to-back loan in lieu of GST Compensation for the year 2020-21 & 2021-22	(-8,128)
3,62,490	Accumulated deficit at the beginning of the year	3,88,181
53	Contingency Fund	6
6,59,679	TOTAL	7,18,162

Source: Finance Accounts

APPENDIX 1.4

(Refer Paragraph 1.1.6)

Ten-Year Trends of Major Fiscal and Economic Parameters during FYs 2015-16 to 2024-25

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	CAGR (2015-16 to 2024-25) (in per cent)
		(₹ in crore)										
1	Revenue Receipts (1a to 1d)	1,09,732	1,17,832	1,31,270	1,45,975	1,42,914	1,48,394	1,78,159	1,95,544	2,00,268	2,13,700	7.69
1a	Own Tax Revenue	42,492	45,466	52,721	60,732	60,669	60,287	71,082	83,608	89,986	97,994	9.73
1b	Non-Tax Revenue	1,862	2,950	3,117	3,657	3,213	5,198	1,690	2,197	3,238	3,688	7.89
1c	State's share in Union taxes and duties	37,164	44,625	49,321	55,776	48,048	44,737	65,541	71,435	84,972	96,813	11.22
1d	Grants-in-aid from Government of India	28,214	24,791	26,111	25,810	30,984	38,172	39,846	38,304	22,072	15,205	(-16.64)
2	Revenue Expenditure	1,18,827	1,33,918	1,41,077	1,56,374	1,62,575	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427	8.78
2a	Interest Payments	23,115	25,703	28,074	28,911	31,668	33,782	36,672	40,018	42,621	45,406	7.79
2d	Subsidies	5,098	9,587	11,677	13,403	9,709	12,377	16,660	17,087	10,476	19,444	16.04
3	Revenue Deficit (-)/Revenue Surplus (+) (1-2)	(-9,095)	(-16,086)	(-9,807)	(-10,399)	(-19,661)	(-29,527)	(-32,000)	(-27,295)	(-25,691)	(-39,727)	17.80
4	Capital Receipts (4a to 4c)	47,232	40,757	45,957	71,693	75,766	75,579	77,639	70,325	81,627	90,783	7.53
4a	Recovery of Loan & Advances	832	3,233	214	804	67	150	58	82	1,456	128	(-18.78)
4b	Miscellaneous capital receipts	653	0	0	692	0	0	0	0	0	0	(-100.00)
4c	Debt Receipts (Borrowings)	45,747	37,524	45,743	70,197	75,699	75,429	77,581	70,243	80,171	90,655	7.90
5	Total Receipts in the Consolidated Fund (1+4)	1,56,964	1,58,589	1,77,227	2,17,668	2,18,680	2,23,973	2,55,798	2,65,869	2,81,895	3,04,483	7.64
6	Capital Expenditure	12,420	11,336	19,368	23,717	15,971	13,034	17,484	22,009	28,963	21,622	6.35
7	Disbursement of Loans and Advances	861	1,197	(-31)	865	1,266	2,277	1,102	565	794	703	(-12.23)
8	Total Expenditure (2+6+7)	1,32,108	1,46,451	1,60,414	1,80,956	1,79,812	1,93,232	2,28,745	2,45,413	2,55,716	2,75,752	8.52
9	Fiscal Deficit (-)/Fiscal Surplus (+) (1+4a+4b-8)	(-20,891)	(-25,386)	(-28,930)	(-33,485)	(-36,831)	(-44,688)	(-50,528)	(-49,787)	(-53,992)	(-61,924)	12.83
10	Primary Deficit (9-2a)	2,224	317	(-856)	(-4,574)	(-5,163)	(-10,906)	(-13,856)	(-9,769)	(-11,371)	(-16,518)	52.63*
11	Outstanding Liabilities/Debt	3,06,043	3,37,682	3,60,961	3,93,300	4,33,475	4,86,430	5,36,478	5,85,169	6,36,688	7,01,724	9.66
12	GSDP at Current Prices (2011-12 Series)	7,97,300	8,72,527	9,74,700	11,02,054	11,79,127	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010	9.57

Source: Finance Accounts and MoSPI

* As the State recorded Primary Surplus in 2015-16 and 2016-17 and Primary Deficit thereafter, CAGR of Primary Deficit has been calculated for 2017-18 to 2024-25.

APPENDIX 1.5

(Refer Paragraph
1.2.4.2 C)

Sector-wise Disbursement of Loans and Advances by the State Government during FYs 2020-21 to 2024-25

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
General Services	0	0	0	0	0
Social Services	2,007	294	302	186	455
Economic Services	268	806	261	607	246
Loans to Government Servants	2	2	2	1	2
Total	2,277	1,102	565	794	703

Source: Finance Accounts

APPENDIX 2.1

(Refer to Para 2.5.1)

Expenditure without Budget Provision or Re-appropriation

Sl. No.	Grant/ Appropriation	Name of the Grant	Number of Schemes involved	Expenditure incurred (₹ in crore)
1	1	Legislative Assembly Secretariat	1	0.00*
2	4	Agricultural Marketing	3	9.00
3	5	Agriculture	29	1.51
4	6	Animal Resources Development	9	29.45
5	7	Backward Classes Welfare	5	11.22
6	8	Cooperation	11	2.61
7	10	Consumer Affairs	1	0.00*
8	11	Micro, Small & Medium Enterprises and Textiles	9	8.58
9	14	Mass Education Extension & Library Services	2	0.12
10	15	School Education	1	0.00*
11	18	Finance	43	15,794.86
12	20	Fisheries	6	0.01
13	21	Food & Supplies	13	7,463.65
14	23	Forests	15	1.64
15	24	Health and Family Welfare	28	294.51
16	25	Public Works	8	273.79
17	28	Housing	5	3.42
18	30	Information & Cultural Affairs	6	1.08
19	31	Information Technology & Electronics	2	0.40
20	32	Irrigation and Waterways	17	148.87
21	33	Correctional Administration	3	0.23
22	34	Judicial	20	14.51
23	35	Labour	13	1.85
24	38	Minority Affairs and Madrasah Education	5	26.97
25	40	Panchayats and Rural Development	18	254.42
26	41	Parliamentary Affairs	1	0.00*
27	42	Personnel and Administrative Reforms	3	0.19
28	43	Power	2	1,904.92
29	45	Public Health Engineering	6	405.95
30	49	Youth Services and Sports	1	0.00*
31	51	Technical Education, Training & Skill Development	6	0.05
32	53	Transport	10	68.07
33	55	Water Resources Investigation & Development	4	0.07
34	65	Tribal Development	4	4.75
35	68	Home and Hill Affairs	16	6.87
36	69	Land & Land Reforms and Refugee Relief & Rehabilitation	11	4.11

Sl. No.	Grant/ Appropriation	Name of the Grant	Number of Schemes involved	Expenditure incurred (₹ in crore)
37	70	Higher Education	3	0.25
38	71	Planning and Statistics	3	0.01
39	72	Urban Development and Municipal Affairs	17	37.28
40	73	Disaster Management and Civil Defence	5	85.38
41	74	Women & Child Development and Social Welfare	12	1.87
42	75	Industry, Commerce and Enterprises	3	10.36
43	76	Science & Technology and Biotechnology	2	3.53
44	78	Non-Conventional and Renewable Energy Sources	1	0.02
45	79	Public Enterprises and Industrial Reconstruction	2	0.19
Total			385	26,876.61

Source: Appropriation Accounts

*Note: Actuals for Grant Nos: 1, 10, 15, 41 & 49 were ₹ 14,935, ₹ 2,091, ₹ 9,060, ₹ 1,000 & ₹ 5,880 respectively.

APPENDIX 2.2*(Refer to Para 2.5.3)***Cases where supplementary provision (₹ 10 crore or more in each case) proved unnecessary**

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
		(₹ in crore)			
Revenue (Voted)					
1	07-Backward Classes Welfare	2,198.40	13.14	1,992.84	205.56
2	15-School Education	38,148.76	3,628.74	34,700.76	3,448.00
3	33-Correctional Administration	344.07	12.21	335.46	8.61
4	45-Public Health Engineering	1,439.21	39.57	1,376.23	62.98
5	53-Transport	1,241.96	13.02	1,199.07	42.89
6	55-Water Resources Investigation & Development	638.65	15.39	579.62	59.03
7	72-Urban Development and Municipal Affairs	9,763.10	51.80	7,387.83	2,375.27
Total		53,774.15	3,773.87	47,571.81	6,202.34
Capital (Voted)					
8	40-Panchayats and Rural Development	3,317.32	194.77	2,142.41	1,174.91
9	43-Power	1,996.50	79.80	1,869.52	126.98
10	72-Urban Development and Municipal Affairs	3,769.77	429.30	1,731.37	2,038.40
Total		9,083.59	703.87	5,743.30	3,340.29
Grand Total		62,857.74	4,477.74	53,315.11	9,542.63

Source: Appropriation Accounts

APPENDIX 2.3

(Refer to Para 2.5.3)

Cases where Supplementary Provision (₹ 50 crore or more in each case) proved excessive

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision (Savings)
(₹ in crore)						
Revenue (Voted)						
1	24-Health and Family Welfare	17,001.07	2,312.98	19,314.05	17,054.91	2,259.14
2	28-Housing	132.52	67.20	199.72	191.81	7.91
3	34-Judicial	957.76	200.73	1,158.49	1,057.69	100.80
4	68-Home and Hill Affairs	13,212.19	908.47	14,120.66	13,962.83	157.83
Total		31,303.54	3,489.38	34,792.92	32,267.24	2,525.68
Capital (Voted)						
5	06-Animal Resources Development	196.90	97.84	294.74	257.02	37.72
6	34-Judicial	177.94	64.91	242.85	213.96	28.89
Total		374.84	162.75	537.59	470.98	66.61
Revenue (Charged)						
7	18-Finance	45,253.13	1,090.96	46,344.09	45,542.13	801.96
8	73-Disaster Management and Civil Defence	200.00	288.07	488.07	483.69	4.38
Total		45,453.13	1,379.03	46,832.16	46,025.82	806.34
Capital (Charged)						
9	25-Public Works	0.00	57.69	57.69	56.88	0.81
Total		0.00	57.69	57.69	56.88	0.81
Grand Total		77,131.51	5,088.85	82,220.36	78,820.92	3,399.44

Source: Appropriation Accounts

APPENDIX 2.4*(Refer to Para 2.5.3)***Unnecessary Supplementary Provision during FYs 2022-23 to 2024-25 in Grant No. 21- Food and Supplies**

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (+/-)	Net Grant	Actual Expenditure	Savings (-)
(₹ in crore)								
2022-23	2235-60-200-066-V	Printing of Ration Cards and other charges incidental to the issuance of Ration Cards [FS]	5.38	0.02	(+)1.63	7.03	7.01	0.02
	2408-01-789-002-V	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]	0	2.00	0	2.00	0	2.00
	2408-01-796-004-V	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]	0	1.00	0	1.00	0	1.00
2023-24	2408-01-102-001-V	State subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	1,657.03	1,342.97	0	3,000.00	1,649.61	1,350.39
	4408-02-800-001-V	Acquisition of land [FS]	3.00	0.42	0	3.42	0	3.42
2024-25	2408-01-001-002-V	Town Rationing (Other than Kolkata including Industrial Area) [FS]	5.75	0.55	0	6.30	5.01	1.29
	2408-01-001-007-V	Office of the Controller of Finance [FS]	10.22	0.86	(+)0.60	11.68	9.94	1.74
Total			1,681.38	1,347.82	(+)2.23	3,031.43	1,671.57	1,359.86

Source: Appropriation Accounts

APPENDIX 2.5.1

(Refer to Para 2.5.4)

Injudicious Re-appropriation of funds during FY 2024-25

Sl. No.	Number/ Name of the Grant and Head of Accounts	Original Provision	Supplementary Provision	Surrender	Re-appropriation (+)	Re-appropriation (-)	Total Grant	Actual Expenditure	Excess (+)
(₹ in crore)									
Reduction of provision through Re-appropriation orders where excess expenditure occurred									
Grant No. 11- Micro, Small and Medium Enterprises and Textiles									
1	2851-00-796-010	19.00	0.00	0.00	0.00	3.50	15.50	16.42	0.92
Grant No. 23- Forests									
2	2406-04-103-001	3.50	0.00	0.00	0.00	1.64	1.86	1.99	0.13
3	2406-04-103-004	13.59	0.00	0.00	19.18	6.90	25.87	38.80	12.93
Grant No. 34- Judicial									
4	2014-00-114-003	54.20	0.00	0.00	0.00	9.95	44.25	52.66	8.41
Grant No. 40- Panchayats and Rural Development									
5	2515-00-101-012	94.31	0.00	0.00	0.13	24.21	70.23	73.31	3.08
Grant No. 53- Transport									
6	2041-00-101-001	35.46	1.48	0.00	0.43	1.67	35.70	37.08	1.38
Grant No. 68- Home and Hill Affairs									
7	2015-00-109-005	7.90	40.95	0.00	0.00	3.55	45.30	131.54	86.24
8	2055-00-109-001	5,699.99	203.19	2.20	0.74	5.74	5,895.99	6,134.13	238.14
Grant No. 72- Urban Development and Municipal Affairs									
9	2216-01-700-006	2.57	0.00	0.00	0.01	1.02	1.56	1.59	0.03
Grant No. 74- Women & Child Development and Social Welfare									
10	2235-02-796-049	250.00	0.00	0.00	0.00	85.00	165.00	166.11	1.11
Total		6,180.52	245.62	2.20	20.49	143.18	6,301.26	6,653.63	352.37

Source: Appropriation Accounts

APPENDIX 2.5.2*(Refer to Para 2.5.4)***Unnecessary Re-appropriation of funds during FY 2024-25**

Sl. No.	Number/ Name of the Grant and Head of Accounts	Original Provision	Supplementary Provision	Surrender	Re-appropriation (+)	Re-appropriation (-)	Total Grant	Actual Expenditure	Savings (-)
(₹ in crore)									
Augmentation of provision proved unnecessary									
Grant No. 05 – Agriculture									
1	2401-00-109-028	30.20	0	0	1.77	0	31.97	20.94	-11.03
Grant No. 06 - Animal Resources Development									
2	2403-00-106-004	42.00	0	0.02	1.01	0.78	42.21	41.16	-1.05
Grant No. 11 - Micro, Small & Medium Enterprises and Textiles									
3	2851-00-102-017	11.13	0	0.68	1.54	3.84	8.15	5.23	-2.92
Grant No. 15 - School Education									
4	2202-01-102-001	7,731.55	1,768.07	0	710.25	0	10,209.87	9,342.84	-867.03
5	2202-01-109-009	0	300.00	0	150.00	0	450.00	150.00	-300.00
6	2202-01-109-011	0	12.63	0	6.32	0	18.95	6.32	-12.63
7	2202-01-109-012	0	32.26	0	22.82	0	55.08	22.82	-32.26
Grant No. 21 - Food and Supplies									
8	2408-01-001-003	75.52	0	0	1.09	1.07	75.54	69.47	-6.07
9	2408-01-101-010	2.40	0	0	2.77	0	5.17	1.26	-3.91
Grant No. 24 - Health and Family Welfare									
10	2210-02-102-007	6.75	1.00	0	1.00	0	8.75	3.30	-5.45
11	2210-03-103-001	1,515.38	171.80	0	1.51	0	1,688.69	1,621.81	-66.88
Grant No. 38 - Minority Affairs and Madrasah Education									
12	2225-04-277-010	894.56	0	0	18.39	0	912.95	816.97	-95.98
Grant No. 50 - Sunderban Affairs									
13	2575-02-789-001	26.40	0	3.54	1.18	0	24.04	14.59	-9.45
Grant No. 52 – Tourism									
14	5452-01-103-002	0	0	0	1.34	0	1.34	0	-1.34
Grant No. 53 – Transport									
15	2070-00-114-001	40.99	0	1.00	1.30	6.05	35.24	33.59	-1.65
Grant No. 59 - Self-Help Groups and Self-Employment									
16	4059-01-051-118	0	0	0	2.41	0	2.41	0	-2.41
Grant No. 68 - Home and Hill Affairs									
17	2015-00-105-002	155.00	135.00	0	8.22	0	298.22	235.73	-62.49
18	2055-00-108-001	1,975.90	141.99	0	5.81	5.94	2,117.76	2,083.72	-34.04
19	2055-00-108-002	35.15	0	0	2.67	1.98	35.84	25.15	-10.69
20	4055-00-207-016	146.84	0	0	1.36	2.29	145.91	73.20	-72.71
Grant No. 73 - Disaster Management and Civil Defence									
21	2245-02-112-004	0	0	0	9.18	0	9.18	0	-9.18
22	4070-00-800-017	0.95	0	0	2.93	0	3.88	0	-3.88
23	4235-60-800-006	0	0	0	41.50	0	41.50	0	-41.50
Grant No. 76 - Science & Technology and Biotechnology									
24	3425-60-001-002	9.00	0	0	3.53	0	12.53	5.22	-7.31
Total		12,699.72	2,562.75	5.24	999.90	21.95	16,235.18	14,573.32	-1,661.86

Source: Appropriation Accounts

APPENDIX 2.6*(Refer to Para 2.5.4)***Unnecessary/Injudicious Re-appropriation in Selected Grants****Unnecessary Re-Appropriation in selected Grants****Grant No. 21- Food & Supplies**

Year	Head of Account	Scheme Description	Original Budget	Supplem entary Budget	Reappro riation (+)	Net Grant	Actual Expenditure	Savings (-)
			(₹ in crore)					
2024-25	3456-00-001-002-V	Directorate of Consumer Goods [FS]	7.49	0.00	0.04	7.53	6.40	(-) 1.13
	2408-01-001-003-V	Kolkata (Including Industrial Area) Rationing [FS]	75.53	0.00	0.02	75.55	69.47	(-) 6.08
	2408-01-001-007-V	Office of the Controller of Finance [FS]	10.22	0.86	0.60	11.68	9.94	(-) 1.74
	2408-01-101-010-V	Payment to FPS Dealers for Aadhar Linking [FS]	2.40	0.00	2.77	5.17	1.26	(-) 3.91
Total			95.64	0.86	3.43	99.93	87.07	(-)12.86

Grant No. 38- Minority Affairs and Madrasah Education

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (+)	Net Grant	Actual Expenditure	Savings (-)
2024-25	2225-04-277-010-V	Assistance to Non-Government Madrasah	894.62	0	18.39	913.01	817.07	(-) 95.94

*Source: Appropriation Accounts***Injudicious Re-Appropriation in selected Grants****Grant No.38- Minority Affairs and Madrasah Education**

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (-)	Net Grant	Actual Expenditure	Excess (+)
			(₹ in crore)					
2024-25	2225-04-277-015-V	Aliah University	47.99	0.00	0.07	47.91	49.94	2.03

Source: Appropriation Accounts

APPENDIX 2.7*(Refer to Para 2.5.5)*

**Grants having large savings,
after surrender (exceeding
₹ 100 crore), during FY 2024-25**

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrender	Savings (after Surrender)
		(₹ in crore)				
Revenue (Voted)						
1	06-Animal Resources Development	1,044.97	924.11	120.86	0.02	120.84
2	07-Backward Classes Welfare	2,211.54	1,992.84	218.70	16.04	202.66
3	08-Co-operation	531.41	374.37	157.04	10.66	146.38
4	11-Micro, Small and Medium Enterprises and Textiles	641.83	374.93	266.90	0.81	266.09
5	15-School Education	41,777.50	34,700.76	7,076.74	3.90	7,072.84
6	18-Finance	3,6231.10	27,319.31	8,911.79	0.10	8,911.69
7	23-Forests	931.39	654.56	276.83	0.03	276.80
8	24-Health and Family Welfare	19,314.05	17,054.91	2,259.14	11.51	2,247.63
9	30-Information and Cultural Affairs	871.75	580.11	291.64	80.64	211.00
10	31-Information Technology and Electronics	209.66	45.15	164.51	6.54	157.97
11	38-Minority Affairs and Madrasah Education	3,582.61	2,735.65	846.96	410.12	436.84
12	40-Panchayats and Rural Development	26,279.64	20,104.73	6,174.91	545.70	5,629.21
13	65-Tribal Development	912.92	671.20	241.72	6.09	235.63
14	68-Home and Hill Affairs	14,120.66	13,962.83	157.83	3.51	154.32
15	70-Higher Education	6,112.36	5,811.84	300.52	2.56	297.96
16	71-Planning and Statistics	596.93	419.42	177.51	0.32	177.19
17	72-Urban Development and Municipal Affairs	9,814.90	7,387.83	2,427.07	4.69	2,422.38
18	73-Disaster Management and Civil Defence	3,443.60	2,274.05	1,169.55	54.85	1,114.70
Total		1,68,628.82	1,37,388.60	31,240.22	1,158.09	30,082.13
Capital (Voted)						
19	18-Finance	294.02	77.80	216.22	17.00	199.22
20	24-Health and Family Welfare	2,870.38	1,571.86	1,298.52	6.38	1,292.14
21	38-Minority Affairs and Madrasah Education	1,948.10	391.54	1,556.56	1,026.25	530.31
22	53-Transport	1,105.87	380.48	725.39	5.03	720.36
23	65-Tribal Development	290.90	136.73	154.17	27.36	126.81
24	68-Home and Hill Affairs	670.90	212.04	458.86	9.36	449.50
25	70-Higher Education	291.89	113.70	178.19	1.17	177.02

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrender	Savings (after Surrender)
		(₹ in crore)				
26	72-Urban Development and Municipal Affairs	4,199.07	1,731.37	2,467.70	2.88	2,464.82
27	73-Disaster Management and Civil Defence	179.61	13.33	166.28	0.80	165.48
Total		11,850.74	4,628.85	7,221.89	1,096.23	6,125.66
Grand Total		1,80,479.56	1,42,017.45	38,462.11	2,254.32	36,207.79

Source: Appropriation Accounts

APPENDIX 2.8*(Refer to Para 2.5.5)***Grants having persistent savings
(exceeding ₹ 100 crore) during
FYs 2022-23 to 2024-25**

Sl. No.	Number and Name of the Grant	2022-23	2023-24	2024-25
		(₹ in crore)		
Revenue (Voted)				
1	06-Animal Resources Development	230.82	149.60	120.86
2	07-Backward Classes Welfare	117.93	351.34	218.70
3	11-Micro, Small & Medium Enterprises and Textiles	292.65	249.04	266.90
4	14-Mass Education Extension & Library Services	143.72	183.28	184.77
5	15-School Education	566.63	4,762.56	7,076.74
6	18-Finance	962.97	1,833.86	8,911.79
7	20-Fisheries	201.86	180.88	231.31
8	23-Forests	235.70	125.97	276.82
9	24-Health and Family Welfare	1,457.19	232.61	2,259.14
10	30-Information & Cultural Affairs	200.52	223.62	291.64
11	31-Information Technology & Electronics	122.04	134.21	164.51
12	32-Irrigation and Waterways	166.39	331.17	137.57
13	38-Minority Affairs and Madrasah Education	705.63	709.97	846.97
14	40-Panchayats and Rural Development	9,887.73	8,293.72	6,174.91
15	49-Youth Services and Sports	426.73	438.26	496.11
16	51-Technical Education, Training & Skill Development	341.96	418.55	394.71
17	52-Tourism	140.14	174.53	223.02
18	59-Self-Help Groups & Self-Employment	636.72	672.84	663.89
19	65-Tribal Development	302.35	278.23	241.72
20	68-Home and Hill Affairs	2,112.39	521.83	157.83
21	69-Land & Land Reforms and Refugee Relief & Rehabilitation	224.26	233.53	169.83
22	72-Urban Development and Municipal Affairs	1,583.54	283.93	2,427.08
23	73-Disaster Management and Civil Defence	1,273.45	1,202.34	1,169.55
24	75-Industry, Commerce and Enterprises	276.74	306.39	291.66
Capital (Voted)				
25	04-Agricultural Marketing	222.81	218.91	197.53
26	05-Agiculture	343.91	330.10	189.41
27	11-Micro, Small & Medium Enterprises and Textiles	326.17	427.76	512.03
28	15-School Education	135.86	140.52	304.31
29	24-Health and Family Welfare	221.14	1,536.46	1,298.53
30	25-Public Works	395.04	618.49	1,546.58
31	32-Irrigation and Waterways	1,124.75	784.77	1,816.91
32	38-Minority Affairs and Madrasah Education	1,580.15	1,388.22	1,556.56
33	40-Panchayats and Rural Development	1,849.00	551.31	1,369.68

Sl. No.	Number and Name of the Grant	2022-23	2023-24	2024-25
		(₹ in crore)		
34	49-Youth Services and Sports	175.38	214.79	216.41
35	50-Sunderban affairs	315.53	269.99	336.50
36	51-Technical Education, Training & Skill Development	249.13	179.97	185.24
37	52-Tourism	203.60	194.34	164.16
38	53-Transport	703.00	520.61	725.39
39	55-Water Resources Investigation & Development	407.31	486.46	466.64
40	58-Paschimanchal Unnayan Affairs	497.91	518.55	655.55
41	62-North Bengal Development	550.90	376.44	132.80
42	65-Tribal Development	187.80	196.65	154.17
43	68-Home and Hill Affairs	575.01	712.15	458.86
44	69-Land & Land Reforms and Refugee Relief & Rehabilitation	212.02	212.33	227.18
45	70-Higher Education	263.42	191.01	178.19
46	72-Urban Development and Municipal Affairs	190.86	2,545.79	2,467.71
47	73-Disaster Management and Civil Defence	199.90	203.35	166.28
48	75-Industry, Commerce and Enterprises	795.40	750.77	982.28
Capital (Charged)				
49	18-Finance	30,696.31	30,276.29	29,935.79

Source: Appropriation Accounts

APPENDIX 2.9*(Refer to Para 2.5.5)***Grant-wise percentage of utilisation of budget and savings during FY 2024-25**

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
		(₹ in crore)				
1	77-Programme Monitoring	4.92	0.09	4.83	1.83	Upto 50
2	58-Paschimanchal Unnayan Affairs	753.82	94.29	659.53	12.51	
3	75-Industry, Commerce and Enterprises	1,463.75	189.82	1,273.93	12.97	
4	59-Self-Help Groups & Self-Employment	791.12	103.23	687.89	13.05	
5	49-Youth Services and Sports	833.44	120.92	712.52	14.51	
6	41-Parliamentary Affairs	21.91	4.04	17.87	18.44	
7	52-Tourism	519.92	132.74	387.18	25.53	
8	31-Information Technology & Electronics	229.79	66.71	163.08	29.03	
9	16-Environment	106.37	32.01	74.36	30.09	
10	79-Public Enterprises and Industrial Reconstruction	76.20	25.89	50.31	33.98	
11	11-Micro, Small & Medium Enterprises and Textiles	1,282.13	500.23	781.90	39.02	
12	04-Agricultural Marketing	423.65	169.52	254.13	40.01	
13	50-Sunderban affairs	626.94	257.42	369.52	41.06	
14	22-Food Processing Industries and Horticulture	246.55	118.51	128.04	48.07	
15	76-Science & Technology and Biotechnology	79.12	38.39	40.73	48.52	
16	20-Fisheries	532.75	259.70	273.05	48.75	
Total		7,992.38	2,113.51	5,878.87		
17	32-Irrigation and Waterways	4,085.41	2,123.09	1,962.32	51.97	51 to 75
18	14-Mass Education Extension & Library Services	404.35	212.54	191.81	52.56	
19	38-Minority Affairs and Madrasah Education	5,530.71	3,127.19	2,403.52	56.54	
20	51-Technical Education, Training & Skill Development	1,379.51	799.57	579.94	57.96	
21	30-Information & Cultural Affairs	981.07	598.01	383.06	60.95	
22	78-Non-Conventional and Renewable Energy Sources	85.17	53.84	31.33	63.21	
23	72-Urban Development and Municipal Affairs	14,024.08	9,120.07	4,904.01	65.03	
24	02-Governor's Secretariat	23.10	15.20	7.90	65.80	
25	23-Forests	1,065.91	708.13	357.78	66.43	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (per cent)
		(₹ in crore)				
26	55-Water Resources Investigation & Development	1,613.14	1,072.06	541.08	66.46	
27	53-Transport	2,361.67	1,580.37	781.30	66.92	
28	65-Tribal Development	1,203.82	807.93	395.89	67.11	
29	73-Disaster Management and Civil Defence	4,111.50	2,771.30	1,340.20	67.40	
30	71-Planning and Statistics	607.43	422.02	185.41	69.48	
31	08-Cooperation	653.96	465.31	188.65	71.15	
32	01-Legislative Assembly Secretariat	120.45	85.91	34.54	71.32	
33	18-Finance	1,44,185.56	1,04,319.80	39,865.76	72.35	
34	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1,508.93	1,111.92	397.01	73.69	
35	37-Law	20.54	15.24	5.30	74.20	
36	40-Panchayats and Rural Development	29,802.72	22,251.17	7,551.55	74.66	
Total		2,13,769.03	1,51,660.67	62,108.36		
37	10-Consumer Affairs	133.76	105.11	28.65	78.58	76 to 90
38	42-Personnel and Administrative Reforms	412.53	330.80	81.73	80.19	
39	61-Chief Minister's Office	12.58	10.15	2.43	80.68	
40	25-Public Works	7,863.66	6,467.08	1,396.58	82.24	
41	15-School Education	42,266.70	34,885.64	7,381.06	82.54	
42	24-Health and Family Welfare	22,194.11	18,628.53	3,565.58	83.93	
43	62-North Bengal Development	891.03	752.32	138.71	84.43	
44	19-Fire & Emergency Services	493.95	423.62	70.33	85.76	
45	06-Animal Resources Development	1,340.59	1,182.01	158.58	88.17	
46	07-Backward Classes Welfare	2,284.32	2,030.59	253.73	88.89	
47	05-Agriculture	9,861.47	8,779.52	1,081.95	89.03	
48	34-Judicial	1,732.54	1,553.79	178.75	89.68	
Total		89,487.24	75,149.16	14,338.08		
49	35-Labour	1,199.00	1,102.18	96.82	91.92	91 to 100
50	70-Higher Education	6,404.25	5,925.54	478.71	92.53	
51	28-Housing	349.22	327.88	21.34	93.89	
52	68-Home and Hill Affairs	14,796.04	14,178.20	617.84	95.82	
53	03-Council of Ministers	74.14	72.09	2.05	97.23	
Total		22,822.65	21,605.89	1,216.76		

Source: Appropriation Accounts

APPENDIX 2.10*(Refer to Para 2.5.5)***Savings not surrendered during FY 2024-25**

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
(₹ in crore)							
Revenue (Voted)							
1	01-Legislative Assembly Secretariat	87.75	7.03	94.78	84.83	9.95	9.95
2	03-Council of Ministers	65.49	8.65	74.14	72.09	2.05	2.05
3	04-Agricultural Marketing	91.65	0.00	91.65	35.05	56.60	56.60
4	05-Agriculture	9,660.88	0.00	9,660.88	8,768.33	892.55	892.55
5	14-Mass Education Extension and Library Services	396.70	0.00	396.70	211.93	184.77	184.77
6	16-Environment	95.79	0.00	95.79	32.01	63.78	63.78
7	20-Fisheries	436.10	0.00	436.10	204.79	231.31	231.31
8	22-Food Processing Industries and Horticulture	194.97	0.00	194.97	109.05	85.92	85.92
9	32-Irrigation and Waterways	1,070.32	0.00	1,070.32	932.75	137.57	137.57
10	34-Judicial	957.76	200.73	1,158.49	1,057.69	100.80	100.80
11	37-Law	19.54	0.00	19.54	15.24	4.30	4.30
12	41-Parliamentary Affairs	21.88	0.00	21.88	4.02	17.86	17.86
13	45-Public Health Engineering	1,439.21	39.57	1,478.78	1,376.23	102.55	102.55
14	49-Youth Services and Sports	608.44	0.00	608.44	112.33	496.11	496.11
15	51-Technical Education, Training and Skill Development	1,129.75	0.00	1,129.75	735.05	394.70	394.70
16	52-Tourism	311.92	0.00	311.92	88.89	223.03	223.03
17	58-Paschimanchal Unnayan Affairs	17.82	0.00	17.82	13.84	3.98	3.98
18	59-Self-Help Groups & Self-Employment	766.12	0.00	766.12	102.22	663.90	663.90
19	61-Chief Minister's Office	11.95	0.63	12.58	10.15	2.43	2.43
20	62-North Bengal Development	21.03	0.00	21.03	15.12	5.91	5.91
21	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1,248.04	0.00	1,248.04	1,078.21	169.83	169.83

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
22	75-Industry, Commerce and Enterprises	392.22	0.00	392.22	100.56	291.66	291.66
23	76-Science & Technology and Biotechnology	79.12	0.00	79.12	38.39	40.73	40.73
24	77-Programme Monitoring	4.92	0.00	4.92	0.09	4.83	4.83
25	78-Non-Conventional and Renewable Energy Sources	42.12	3.54	45.66	45.26	0.40	0.40
Total		19,171.49	260.15	19,431.64	15,244.12	4,187.52	4,187.52
Revenue (Charged)							
1	01-Legislative Assembly Secretariat	0.50	0.16	0.66	0.50	0.16	0.16
2	02-Governor's Secretariat	22.26	0.13	22.39	15.20	7.19	7.19
3	08-Co-operation	35.03	0.00	35.03	17.86	17.17	17.17
4	11-Micro, Small and Medium Enterprises and Textiles	1.88	0.00	1.88	0.60	1.28	1.28
5	18-Finance	45,253.13	1,090.96	46,344.09	45,542.13	801.96	801.96
6	20-Fisheries	1.65	0.00	1.65	0.44	1.21	1.21
7	24-Health and Family Welfare	5.00	0.00	5.00	0.51	4.49	4.49
8	25-Public Works	11.09	0.00	11.09	10.59	0.50	0.50
9	32-Irrigation and Waterways	0.15	0.63	0.78	0.66	0.12	0.12
10	40-Panchayats and Rural Development	11.00	0.00	11.00	4.04	6.96	6.96
11	43-Power	0.00	2.62	2.62	0.91	1.71	1.71
12	68-Home and Hill Affairs	1.37	0.11	1.48	0.84	0.64	0.64
13	72-Urban Development and Municipal Affairs	10.00	0.00	10.00	0.78	9.22	9.22
14	73-Disaster Management and Civil Defence	200.00	288.07	488.07	483.69	4.38	4.38
Total		45,553.06	1,382.68	46,935.74	46,078.75	856.99	856.99
Capital (Voted)							
1	01-Legislative Assembly Secretariat	25.00	0.00	25.00	0.59	24.41	24.41
2	04-Agricultural Marketing	332.00	0.00	332.00	134.47	197.53	197.53
3	05-Agriculture	200.59	0.00	200.59	11.18	189.41	189.41
4	06-Animal Resources Development	196.90	97.84	294.74	257.02	37.72	37.72
5	07-Backward Classes Welfare	72.78	0.00	72.78	37.75	35.03	35.03
6	10-Consumer Affairs	13.42	0.00	13.42	3.95	9.47	9.47

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
7	11-Micro, Small and Medium Enterprises and Textiles	631.16	0.00	631.16	119.13	512.03	512.03
8	14-Mass Education Extension and Library Services	7.65	0.00	7.65	0.61	7.04	7.04
9	15-School Education	489.20	0.00	489.20	184.89	304.31	304.31
10	16-Environment	10.58	0.00	10.58	0.00	10.58	10.58
11	19-Fire & Emergency Services	135.88	0.00	135.88	75.95	59.93	59.93
12	20-Fisheries	87.50	0.00	87.50	50.44	37.06	37.06
13	21-Food and Supplies	114.60	0.00	114.60	16.06	98.54	98.54
14	22-Food Processing Industries and Horticulture	51.58	0.00	51.58	9.46	42.12	42.12
15	25-Public Works	6,162.10	0.00	6,162.10	4,615.52	1,546.58	1,546.58
16	30-Information and Cultural Affairs	109.33	0.00	109.33	17.90	91.43	91.43
17	32-Irrigation and Waterways	3,003.83	0.00	3,003.83	1,186.92	1,816.91	1,816.91
18	34-Judicial	177.94	64.91	242.85	213.96	28.89	28.89
19	37-Law	1.00	0.00	1.00	0.00	1.00	1.00
20	40-Panchayats and Rural Development	3,317.31	194.77	3,512.08	2,142.41	1,369.67	1,369.67
21	41-Parliamentary Affairs	0.00	0.03	0.03	0.01	0.02	0.02
22	42-Personnel and Administrative Reforms	81.51	0.00	81.51	61.37	20.14	20.14
23	43-Power	1,996.50	79.80	2,076.30	1,869.52	206.78	206.78
24	49-Youth Services and Sports	225.00	0.00	225.00	8.59	216.41	216.41
25	50-Sunderban Affairs	508.00	0.00	508.00	171.50	336.50	336.50
26	51-Technical Education, Training and Skill Development	249.76	0.00	249.76	64.52	185.24	185.24
27	52-Tourism	208.00	0.00	208.00	43.84	164.16	164.16
28	55-Water Resources Investigation & Development	959.09	0.00	959.09	492.45	466.64	466.64
29	58-Paschimanchal Unnayan Affairs	736.00	0.00	736.00	80.45	655.55	655.55
30	59-Self-Help Groups & Self-Employment	25.00	0.00	25.00	1.01	23.99	23.99
31	62-North Bengal Development	870.00	0.00	870.00	737.20	132.80	132.80

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
(₹ in crore)							
32	69-Land & Land Reforms and Refugee Relief & Rehabilitation	251.00	0.00	251.00	23.82	227.18	227.18
33	71-Planning and Statistics	10.50	0.00	10.50	2.61	7.89	7.89
34	75-Industry, Commerce and Enterprises	1,071.53	0.00	1,071.53	89.25	982.28	982.28
Total		22,332.24	437.35	22,769.59	12,724.35	10,045.24	10,045.24
Capital (Charged)							
1	02-Governor's Secretariat	0.71	0.00	0.71	0.00	0.71	0.71
2	08-Co-operation	69.98	0.02	70.00	69.85	0.15	0.15
3	11-Micro, Small and Medium Enterprises and Textiles	7.27	0.00	7.27	5.57	1.70	1.70
4	18-Finance	61,316.35	0.00	61,316.35	31,380.56	29,935.79	29,935.79
5	20-Fisheries	7.50	0.00	7.50	4.03	3.47	3.47
6	21-Food and Supplies	3.00	0.93	3.93	1.52	2.41	2.41
7	24-Health and Family Welfare	0.00	4.68	4.68	1.26	3.42	3.42
8	25-Public Works	0.00	57.69	57.69	56.88	0.81	0.81
9	32-Irrigation and Waterways	0.30	10.18	10.48	2.76	7.72	7.72
10	43-Power	23.00	0.00	23.00	1.75	21.25	21.25
11	68-Home and Hill Affairs	3.00	0.00	3.00	2.49	0.51	0.51
12	79-Public Enterprises and Industrial Reconstruction	5.00	0.00	5.00	0.01	4.99	4.99
Total		61,436.11	73.50	61,509.61	31,526.68	29,982.93	29,982.93
Grand Total		1,48,492.90	2,153.68	1,50,646.58	1,05,573.90	45,072.68	45,072.68

Source: Appropriation Accounts

APPENDIX 2.11

(Refer to Para 2.5.5)

Details of savings (exceeding ₹ 10 crore in each case) surrendered on the last day of March 2025

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Excess (+)/ Savings (-)	Amount surrendered on last working day of March 2025
		(₹ in crore)					
1	18-Finance	1,43,094.60	1,090.97	1,44,185.56	1,04,319.80	(-)39,865.76	0.09
2	25-Public Works	7,820.27	57.80	7,878.08	6,477.51	(-)1,400.56	2.00
3	79-Public Enterprises and Industrial Reconstruction	76.19	0.00	76.19	25.89	(-)50.30	0.06

Source: Appropriation Accounts

APPENDIX 2.12*(Refer to Para 2.5.5)***Persistent savings in selected Grants during FYs 2022-23 to 2024-25**

Sl. No.	Head of Account	Purpose	Year	Net Grant	Expenditure	Savings	Savings (in per cent) w.r.t. Net Grant
				(₹ in crore)			
Grant No. 21- Food & Supplies							
1	4408-02-101-005	Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works [FS]	2022-23	40.00	1.79	-38.21	95.53
			2023-24	40.00	2.81	-37.19	92.98
			2024-25	40.00	2.47	-37.53	93.83
2	4408-02-101-003	Special Infrastructure Projects [FS]	2022-23	12.00	1.32	-11.51	95.92
			2023-24	12.00	1.88	-10.12	84.33
			2024-25	12.00	1.76	-10.24	85.33
3	4408-02-800-004	Creation of accommodation of different offices of Food and Supplies Department	2022-23	30.00	1.40	-28.60	95.33
			2023-24	30.00	0.85	-29.15	97.17
			2024-25	30.00	0.99	-29.01	96.70
4*	2052-00-090-006	Department of Food and Supplies/ implementation of e-Governance Programme and computerisation of TPDS	2022-23	51.41	25.20	-26.21	50.97
			2023-24	10.05	8.50	-1.55	15.42
			2024-25	10.02	0.49	-9.53	95.11
Grant No. 38- Minority Affairs & Madrasah Education							
1	2225-04-277-010	Assistance to Non-Government Madrasah	2022-23	682.33	664.14	-18.19	2.67
			2023-24	700.57	677.94	-22.63	3.23
			2024-25	913.01	817.07	-95.94	10.51
2	2225-04-277-040	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS)	2022-23	65.00	3.01	-61.99	95.37
			2023-24	20.00	0.00	-20.00	100.00
			2024-25	20.00	0.00	-20.00	100.00
3	2225-04-277-025	Assistance for Computer Education in Non-Govt. Secondary Schools	2022-23	13.80	0.00	-13.80	100.00
			2023-24	35.00	0.00	-35.00	100.00
			2024-25	35.00	17.47	-17.53	50.09
4	2235-02-200-018	Scheme for development and welfare of Minorities	2022-23	49.91	13.84	-36.07	72.27
			2023-24	149.98	20.74	-129.24	86.17
			2024-25	38.49	19.89	-18.60	48.32
5	4225-04-277-017	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS)	2022-23	430.00	231.68	-198.32	46.12
			2023-24	150.00	4.99	-145.01	96.67
			2024-25	160.00	0.00	-160.00	100.00
6	4225-04-277-018	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS)	2022-23	300.00	128.54	-171.46	57.15
			2023-24	102.67	6.12	-96.55	94.04
			2024-25	122.00	0.00	-122.00	100.00
7	4225-04-277-006	Integrated Minority Development Scheme	2022-23	157.15	29.79	-127.36	81.04
			2023-24	160.00	51.91	-108.09	67.56
			2024-25	90.00	68.18	-21.82	24.24
8	4225-04-277-007	Development of Waqf Properties	2022-23	13.21	0.61	-12.60	95.38
			2023-24	20.00	1.07	-18.93	94.65
			2024-25	20.00	1.81	-18.19	90.95

Sl. No.	Head of Account	Purpose	Year	Net Grant	Expenditure	Savings	Savings (in per cent) w.r.t. Net Grant
				(₹ in crore)			
9	4225-04-277-010	Provision for common rooms for Girls, toilets and drinking water facilities	2022-23	12.60	0.00	-12.60	100.00
			2023-24	16.00	0.00	-16.00	100.00
			2024-25	15.00	0.00	-15.00	100.00
10	4235-02-800-002	Provision for Rural Infrastructure Development in the Minorities Area	2022-23	35.00	8.75	-26.25	75.00
			2023-24	30.00	2.89	-27.11	90.37
			2024-25	29.00	0.61	-28.39	97.90
11	6225-04-800-002	Soft loans to Individual minority youths for small and medium business	2022-23	52.50	0.00	-52.50	100.00
			2023-24	60.00	0.00	-60.00	100.00
			2024-25	60.00	0.00	-60.00	100.00
12	6225-04-800-003	Soft loans to Self-help Group Comprising of 10-20 members (at least 60% of members belonging to minority Communities)	2022-23	31.50	0.00	-31.50	100.00
			2023-24	35.00	0.00	-35.00	100.00
			2024-25	35.00	0.00	-35.00	100.00

Source: Appropriation Accounts

*Amount of savings are less than ₹ 10 crore for the years 2023-24 (₹ 1.55 crore) & 2024-25 (₹ 9.53 crore) respectively.

APPENDIX 2.13*(Refer to Para 2.5.5)***‘Nil’ expenditure against the Budget Provision during FY 2024-25 for selected Grants**

Sl. No.	Head of A/c	Name of Scheme	Total Provision	Funds released	Funds utilised	Savings
			(₹ in crore)			
Grant No. 21- Food & Supplies						
1	2250-00-103-016-50-00-V	Gangasagar Mela	0.42	0.17	0.00	0.17
2	2408-01-001-009-27-00-V	Maintenance of Office Premises under Food & Supplies Department	0.02	0.02	0.00	0.02
3	4059-01-051-110-53-00-V	Repairing works of Khadya Bhawan	1.80	0.80	0.00	0.80
4	4408-01-103-001-53-00-V	Testing laboratory under F&S Department	1.05	1.05	0.00	1.05
5	4408-02-789-001-53-00-V	Construction/Re-construction/Repair of Food Storage Godowns and allied works	10.00	10.00	0.00	10.00
6	4408-02-796-001-53-00-V	Construction/Re-construction/Repair of G.F.D. Godowns for implementation of Targeted P.D.S.	3.00	3.00	0.00	3.00
7	4408-02-800-003-53-00-V	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta	0.50	0.50	0.00	0.50
8	4408-02-800-013-53-00-V	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	5.00	5.00	0.00	5.00
Total			21.79	20.54	0.00	20.54
Grant No. 38- Minority Affairs & Madrasah Education						
1	4225-04-277-002-53-00-V	Strengthening of Science Laboratories in Madrasah	5.00	5.00	0.00	5.00
2	4225-04-277-004-53-00-V	Construction of Additional Classrooms of Madrasahs	8.00	8.00	0.00	8.00
3	4225-04-277-010-60-00-V	Provision for common rooms for Girls, toilets and drinking water facilities	15.00	15.00	0.00	15.00
4	4225-04-277-015-53-00-V	Establishment of Sports School	1.50	1.50	0.00	1.50
5	4250-00-800-002-53-00-V	Construction of 2 nd Haj House	6.00	6.00	0.00	6.00
Total			35.50	35.50	0.00	35.50

Source: Departmental Records

APPENDIX 2.14*(Refer to Para 2.5.5)***Lapse of Allotments in selected Grants**

Grant No. 21- Food & Supplies					
Sl. No.	Name of Scheme	Name of DDO	Year	Fund Allotted	Allotment Lapsed
				(₹ in crore)	
1	Office of the Controller of Finance	Calcutta PAO-I	2024-25	0.17	0.03
2	Payment to FPS Dealers for Aadhar Linking			5.17	3.91
3	State Subsidy for supply of Wheat/ Fortified Atta			129.64	15.03
4	State Subsidy for purchase of paddy for distribution of Rice in PDS			1,308.78	54.43
5	State Subsidy for purchase of paddy for distribution of Rice in PDS			356.94	214.00
6	Office of the Controller of Finance		2023-24	0.14	0.05
7	Duare Ration Prakalpa			392.52	87.63
8	State subsidy for supply of rice to the APL/BPL families in the TPDS			1,657.03	2.63
9	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidised Price			160.00	70.65
10	State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS			1,951.54	168.19
11	State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS			579.98	140.85
12	Office of the Controller of Finance		2022-23	0.13	0.04
Grand Total				6,542.04	757.44
Grant No. 38- Minority Affairs & Madrasah Education					
Sl. No.	Name of Scheme	Name of DDO	Year	Fund Alloted	Allotment Lapsed
				(₹ in crore)	
1	Construction of Boundary Wall of Graveyard (38-4225-04-102-002-53)	BDO, Raina-I	2024-25	1.55	0.12
		BDO, Kalna-I	2024-25	2.16	0.10
			2023-24	1.92	0.23
			2022-23	2.19	0.52
			2024-25	0.84	0.16
		BDO, Kalna-II	2023-24	0.74	0.74
			2022-23	1.98	0.91

		DOMA, Murshidabad	2024-25	2.58	0.21
			2023-24	0.51	0.32
		BDO, Hariharpara	2023-24	1.78	0.54
			2022-23	0.17	0.01
		BDO, Bharatpur-I	2024-25	0.99	0.13
		Total			17.41
2	Housing for Destitute Minority Women (38-2225-04-283-001-35)	BDO, Raina-I	2023-24	0.07	0.01
		BDO, Kalna-I	2023-24	0.20	0.03
		BDO, Beldanga-II	2024-25	0.37	0.01
			2023-24	0.55	0.27
		BDO, Bharatpur-I	2023-24	0.19	0.01
	Total			1.38	0.33
3	Construction Works for Development and Welfare of Minorities (38-4225-04-102-001-53)	BDO, Kalna-II	2024-25	0.54	0.07
			2023-24	0.83	0.30
			2022-23	0.42	0.01
		DOMA, Murshidabad	2024-25	0.97	0.05
		BDO, Hariharpara	2024-25	0.66	0.11
			2023-24	0.54	0.11
		BDO, Beldanga-II	2024-25	1.08	0.35
			2023-24	0.44	0.44
		BDO, Bharatpur-I	2024-25	1.18	0.73
			2023-24	0.78	0.60
Total			7.44	2.77	
4	Integrated Minority Development Scheme (38-4225-04-277-006-53)	DOMA, Purba Bardhaman	2024-25	0.04	0.02
	Total			0.04	0.02
5	Incentive for Girl Students of the Madrasahs (38-2225-04-277-024-34)	DOMA, Purba Bardhaman	2024-25	0.14	0.04
		BDO, Beldanga-II	2023-24	0.06	0.01
	Total			0.20	0.05
6	Maintenance Allowance to students staying in hostels attached to Madrasah/School (38-2225-04-277-002-31)	DOMA, Murshidabad	2024-25	1.30	0.07
			2023-24	1.80	0.37
			2022-23	2.34	0.54
	Total			5.44	0.98
7	Assistance to Panchayat Bodies for running Madrasah Siksha Kendras (38-2515-00-197-008-31)	DOMA, Murshidabad	2022-23	7.61	0.01
	Total			7.61	0.01
Grand Total				39.52	8.15

Source: Departmental Records

APPENDIX 2.15*(Refer to Para 2.5.6)***Misclassification of revenue expenditure as capital expenditure for FY 2024-25**

Sl. No.	Number and Name of Grant/ Department	No. of Sanction Order	Misclassified Amount (₹ in crore)	Major Head as per Voucher	Major Head under which booking was to be made	Audit Observation
1	24-Health and Family Welfare (4210-01-110-014-52-00)	NA	0.26	4210	2210	The expenditure is on consumables. Therefore, Major Head 2210 should have been used instead of 4210 and the Detailed Head should be 21 instead of 52
2	25-Public Works (5054-03/04-337/789-001/002/003/004/007/010/011-53-00)	NA	16.43	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
3	25-Public Works (5054-03/04-337/789-001/002/003/011-53-00)	NA	13.61	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
4	25-Public Works (5054-03/04-337/789-001/002/004/011-53-00)	NA	7.37	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
5	25-Public Works (5054-03/04-337/789/796-001/002/003/004/011/013-53-00)	NA	36.83	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
6	38-Minority Affairs and Madrasah Education (4225-04-102-002-53-00)	450(7)/MA&ME Dt. 22.04.2024	0.23	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53

7	38-Minority Affairs and Madrasah Education (4225-04-102-002-53-00)	1788/MA&ME Dt. 08.08.2024	3.21	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53
8	38-Minority Affairs and Madrasah Education (4225-04-102-001-53-00)	309/MA Dt. 07.04.2024	0.06	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53
9	72-Urban Development and Municipal Affairs (4217-60-789-004-53-00)	NA	343.79	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
10	72-Urban Development and Municipal Affairs (4217-60-001-004-53-00)	NA	423.65	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
11	72-Urban Development and Municipal Affairs (4217-60-192-001-53-00)	NA	177.21	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
12	58-Paschimanchal Unnayan Affairs (4575-60-800-00-001-53-00)	1476/PUA-12011(11)/1/2023-SECTION(PUA) dt. 13.09.2024, 528/PUA-12011(11)/10/2025-SECTION(PUA) & 522/PUA-12011(11)/1/2023-SECTION(PUA) dt. 25.03.2025	9.19	4575	2575	The subhead description itself indicates that the assets are created for Paschimanchal Unnayan Parishad, which is an autonomous body. Therefore, Major Head 2575 should have been used instead of 4575 and the Detailed Head should be 35 instead of 53.
Total			1,031.84			

Source: Appropriation Accounts

APPENDIX 2.16

(Refer to Para 2.5.8)

DDO-wise rush of expenditure in selected Grants during FYs 2023-24 and 2024-25

Name of Grant	Year	Name of DDO	Expenditure during the Financial Year	Expenditure during January of the year	Expenditure during February of the year	Expenditure during March of the financial year	Expenditure during last quarter of the financial year	Percentage of last quarter expenditure to total expenditure	Percentage of expenditure for March to total expenditure
			(₹ in crore)						
21-Food & Supplies	2023-24	Director of Finance (CABFSF002)	6,660.82	912.65	132.09	310.81	1,355.55	20.35	4.67
	2024-25*		11,655.33	5,259.59	2,693.79	363.81	8,317.19	71.36	3.12
	2023-24	BDO-Kalna-I (BUFPRA002)	1.86	0.00	0.00	1.48	1.48	79.57	79.57
	2024-25		2.09	0.05	0.05	1.35	1.45	69.38	64.59
38- Minority Affairs and Madrasah Education	2023-24	BDO-Kalna-II (BUFPRA003)	0.60	0.18	0.04	0.35	0.57	95.00	58.33
	2024-25		1.17	0.36	0.12	0.35	0.83	70.94	29.91
	2023-24	DOMA-Purba Bardhaman (BUAHMA005)	1.52	0.05	0.09	0.59	0.73	48.03	38.82
	2024-25		1.85	0.10	0.20	0.64	0.94	50.81	34.59
	2023-24	BDO-Raina-I (BUAPRA007)	1.87	0.00	0.00	1.87	1.87	100.00	100.00
	2024-25		1.44	0.04	0.67	0.73	1.44	100.00	50.69
	2023-24	BDO-Beldanga-II (MUBPRA003)	0.33	0.00	0.00	0.05	0.05	15.15	15.15
	2024-25		1.25	0.18	0.03	0.48	0.69	55.20	38.40

Source: Departmental Records & Voucher Level Computerisation Data

*Director of Finance, Food & Supplies Department, inter alia, stated that during the last quarter of FY 2024-25, fund of ₹ 5,230.79 crore and of ₹ 2,133.67 crore were refunded to the Finance Department of West Bengal in the month of January 2025 and February 2025 respectively after receipt of subsidy from GoI. These amounts were shown in the figure of expenditure of those months.

APPENDIX 2.17

(Refer to Para 2.7.1)

Details of schemes in which amount were withdrawn as an advance from the Contingency Fund during FY 2024-25

Sl. No.	Nomenclature of the scheme	Date of Sanction	Original Budget	Supplementary Budget	Total	Expenditure	Saving/Excess	Advance from Contingency Fund
					(₹ in crore)			
1	06-4404-00-789-001 Rural Dairy Extension	18-07-2024	0.00	0.88	0.88	0.88	0.00	0.07
2	19-2070-00-108-001 Direction and Administration	20-11-2024	0.00	0.01	0.01	0.01	0.00	0.01
3	19-4059-60-051-020 Construction & upgradation of Fire Stations	05-02-2025	0.00	0.02	0.02	0.02	0.00	0.02
4	21-2408-02-800-012 Payment of compensation for construction of Food Storage/ Warehouse	06-02-2025	0.00	0.00	0.00	0.00	0.00	0.47
5	21-4408-02-800-001 Acquisition of land	28-05-2024	3.00	0.93	3.93	1.52	-2.41	0.47
6	24-4210-01-110-014 District, Sub-Division and other Urban Hospitals	20-01-2025	0.00	4.68	4.68	1.26	-3.42	1.26
7	25-5054-03-337-001 Development of State Roads (Construction)	21-03-2025	0.00	0.00	0.00	0.00	0.00	1.44
8	25-5054-03-800-001 Development of State Roads (other than BMS)	between 29-07-2024 to 02-12-2024	0.00	3.90	3.90	3.80	-0.10	0.29
9	25-5054-04-337-002 Development of State Roads- District Roads	between 02-07-2024 to 11-11-2024	0.00	37.10	37.10	37.06	-0.04	8.24
10	32-2701-80-001-001 General Administration	17-03-2025	0.00	0.00	0.00	0.00	0.00	0.10
11	32-2711-01-001-003 Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	between 24-06-2024 to 03-07-2024	0.00	0.63	0.63	0.63	0.00	0.47
12	32-4700-02-800-001 Special Repair to Kangsabati Reservoir Project	06-06-2024	0.00	0.02	0.02	0.02	0.00	0.01
13	32-4700-04-800-001 Works for Teesta Barrage Project	27-12-2024	0.00	2.23	2.23	2.16	-0.07	2.16
14	32-4711-01-103-562 Special Repair to flood damaged infrastructures	between 08-07-2024 to 01-08-2024	0.00	0.27	0.27	0.27	0.00	0.27
15	32-4711-03-103-107 Dredging of drainage channels including purchase of new machinery and equipment	between 31-01-2025 to 23-03-2025	0.00	0.13	0.13	0.13	0.00	2.12

Sl. No.	Nomenclature of the scheme	Date of Sanction	Original Budget	Supplementary Budget	Total	Expenditure	Saving/Excess	Advance from Contingency Fund
			(₹ in crore)					
16	53-3056-00-001-001 The Offices of the D.I.G., I.W.T. (Navigation Cell)	03-07-2024	0.00	0.33	0.33	0.33	0.00	0.33
17	53-5056-00-800-004 Ferry services across the river Hooghly at selected sites	29-08-2024	0.00	0.49	0.49	0.49	0.00	0.49
18	68-2235-60-200-076 Compensation for Police Personnel Killed/Injured on duty and other Ex-gratia Payments (other than Acid Victims)	between 11-06-2024 to 13-03-2025	0.00	0.11	0.11	0.11	0.00	0.54
19	69-4235-01-201-005 Acquisition of Land for Refugee Colonies	between 24-05-2024 to 25-03-2025	0.00	9.90	9.90	9.90	0.00	7.88
20	72-4216-02-101-021 Development of Infrastructure in Salt Lake	15-07-2024	0.00	0.10	0.10	0.10	0.00	0.10
21	73-4216-01-106-083 Acquisition -Cost of Land for different purposes as required by CD, HG, NVF & NCC	25-04-2024	0.00	0.22	0.22	0.22	0.00	0.22
Grand Total			3.00	61.95	64.95	58.91	-6.04	26.96*

Source: Data received from Pr. AG (A&E), West Bengal

*Difference of ₹ 0.01 crore with Table 2.16 is due to rounding off.

APPENDIX 3.1*(Refer to Para 3.5)***Department-wise Details of Outstanding UCs at the end of FY 2024-25**

Sl. No.	Grant No. and Name of the Department	Outstanding UCs at the end of FY 2024-25	
		No. of UCs	Amount (₹ in crore)
1	03-Council of Ministers	769	23.10
2	04-Agricultural Marketing	755	57.43
3	05-Agriculture	2,293	307.29
4	06-Animal Resources Development	38,300	1,866.51
5	07-Backward Classes Welfare	15,362	4,753.55
6	08-Co-operation	5,722	1,615.73
7	11-Micro, Small and Medium Enterprises and Textiles	5,084	680.57
8	14-Mass Education Extension and Library Services	16,709	648.51
9	15-School Education	4,702	6,881.36
10	16-Environment	830	220.96
11	18-Finance	21,849	494.57
12	20-Fisheries	11,222	1,001.06
13	21-Food and Supplies	224	657.00
14	22-Food Processing Industries and Horticulture	455	244.97
15	23-Forests	666	264.95
16	24-Health and Family Welfare	48,035	35,112.96
17	25-Public Works	33	19.13
18	28-Housing	240	234.07
19	30-Information and Cultural Affairs	4,450	1,981.32
20	31-Information Technology and Electronics	135	524.73
21	32-Irrigation and Waterways	28	25.24
22	33-Correctional Administration	17	0.84
23	34-Judicial	138	74.51
24	35-Labour	4,652	3,362.99
25	37-Law	4	3.50
26	38-Minority Affairs and Madrasah Education	20,672	7,999.99
27	40-Panchayats and Rural Development	14,312	7,133.38
28	41-Parliamentary Affairs	1,822	37.65
29	42-Personnel and Administrative Reforms	35	8.81
30	43-Power	214	3,749.74
31	45-Public Health Engineering	2,726	3,468.32
32	49-Youth Services and Sports	20,732	1,756.63
33	50-Sunderban Affairs	631	133.34
34	51-Technical Education, Training and Skill Development	884	856.37
35	52-Tourism	277	276.31
36	53-Transport	475	155.32
37	55-Water Resources Investigation & Development	86	131.17
38	58-Paschimanchal Unnayan Affairs	860	903.06
39	59-Self-Help Groups & Self-Employment	3,169	3,116.30
40	62-North Bengal Development	77	152.61
41	65-Tribal Development	13,552	3,830.61
42	68-Home and Hill Affairs	8,089	3,839.43

Sl. No.	Grant No. and Name of the Department	Outstanding UCs at the end of FY 2024-25	
		No. of UCs	Amount (₹ in crore)
43	69-Land & Land Reforms and Refugee Relief & Rehabilitation	952	34.14
44	70-Higher Education	2,718	1,395.19
45	71-Planning and Statistics	287	179.47
46	72-Urban Development and Municipal Affairs	39,573	25,555.89
47	73-Disaster Management and Civil Defence	6,805	835.38
48	74-Women & Child Development and Social Welfare	53,014	6,243.99
49	75-Industry, Commerce and Enterprises	347	2,686.67
50	76-Science & Technology and Biotechnology	1,204	101.48
51	78-Non-Conventional and Renewable Energy Sources	64	48.30
Total		3,76,251	1,35,686.44

Source: Office of the Pr. Accountant General (A&E), West Bengal

APPENDIX 3.2*(Refer to Para 3.6)***Department-wise Details of Outstanding AC Bills at the end of FY 2024-25**

Sl. No.	Grant No. and Name of the Department	Outstanding AC Bills at the end of FY 2024-25	
		No. of Bills	Amount (₹ in crore)
1	01-Legislative Assembly Secretariat	5	2.28
2	02-Governor's Secretariat	9	0.05
3	03-Council of Ministers	8	0.26
4	04-Agricultural Marketing	27	2.81
5	05-Agriculture	57	4.99
6	06-Animal Resources Development	12	4.66
7	07-Backward Classes Welfare	28	5.91
8	08-Co-operation	2	0.02
9	10-Consumer Affairs	12	3.31
10	11-Micro, Small and Medium Enterprises and Textiles	7	0.07
11	14-Mass Education Extension and Library Services	4	0.13
12	15-School Education	14	0.83
13	16-Environment	1	0.00
14	18-Finance	101	10.95
15	19-Fire & Emergency Services	7	1.49
16	20-Fisheries	12	0.44
17	21-Food and Supplies	64	3.72
18	23-Forests	1	0.00
19	24-Health and Family Welfare	182	20.04
20	25-Public Works	20	0.61
21	28-Housing	12	5.65
22	30-Information and Cultural Affairs	115	2.89
23	31-Information Technology and Electronics	6	0.21
24	32-Irrigation and Waterways	1	0.00
25	33-Correctional Administration	38	0.19
26	34-Judicial	8	12.28
27	35-Labour	9	0.69
28	37-Law	7	1.44
29	38-Minority Affairs and Madrasah Education	14	0.79
30	40-Panchayats and Rural Development	544	63.42
31	41-Parliamentary Affairs	16	0.47
32	42-Personnel and Administrative Reforms	39	3.39
33	45-Public Health Engineering	4	0.50
34	49-Youth Services and Sports	22	1.80
35	50-Sunderban Affairs	3	0.87
36	51-Technical Education, Training and Skill Development	5	3.40
37	52-Tourism	10	0.67
38	53-Transport	42	54.20
39	55-Water Resources Investigation & Development	15	3.74

Sl. No.	Grant No. and Name of the Department	Outstanding AC Bills at the end of FY 2024-25	
		No. of Bills	Amount (₹ in crore)
40	59-Self-Help Groups & Self-Employment	3	0.04
41	61-Chief Minister's Office	2	0.01
42	62-North Bengal Development	4	3.97
43	65-Tribal Development	6	0.68
44	68-Home and Hill Affairs	948	265.16
45	69-Land & Land Reforms and Refugee Relief & Rehabilitation	66	2.44
46	70-Higher Education	27	1.01
47	71-Planning and Statistics	9	0.31
48	72-Urban Development and Municipal Affairs	2	0.09
49	73-Disaster Management and Civil Defence	1,590	31.76
50	74-Women & Child Development and Social Welfare	293	44.05
51	75-Industry, Commerce and Enterprises	13	0.11
52	76-Science & Technology and Biotechnology	8	0.17
Total		4,454	568.98

Source: Office of the Pr. Accountant General (A&E), West Bengal

APPENDIX 3.3

(Refer Paragraph 3.6.1. (III))

Refund of unspent advances by the test-checked DDOs

Sl. No.	Name of DDO	Purpose of drawal of advances	Number of AC bills involved	Advance drawn	Amount Refunded	Percentage of refund	Holding of unspent amount beyond 60 days	Cases where entire amount of advance was retained and refunded subsequently		
				(₹ in crore)				No. of cases involved	Amount involved (₹ in crore)	Delay Period beyond 60 days
1	SP, Murshidabad	Lok Sabha Election 2024	32	29,57,66,000	7,65,92,107	25.90	50 to 131 days	3	4.32	84 and 118 days
2	SP, Malda	Lok Sabha Election 2024	32	25,63,43,000	5,19,25,943	20.26	69 to 130 days	4	0.17	87 and 91 days
3	SP, Purba Medinipur	Panchayat Election 2023 and Lok Sabha Election 2024	29	32,56,17,000	6,98,03,664	21.44	6 to 463 days	2	0.07	19 and 21 days
4	SP, Paschim Medinipur	Lok Sabha Election 2024 and Assembly Bye-election 2024	14	36,39,91,000	3,37,20,217	9.26	37 to 144			
5	SP, Bankura		23	30,20,57,978	7,30,76,586	24.19	14 to 136 days			
6	SP, Birbhum		26	22,21,86,000	6,17,93,761	27.81	17 to 98 days			
Total			156	176,59,60,978	36,69,12,278	20.78		9	4.56	

Source: Departmental Records

APPENDIX 3.4*(Refer to Para 3.7.1 (I))***Funds lying in PD Accounts for periods exceeding two years**

	Scheme Description	Amount (₹ in crore)
(I) District Magistrate, North 24 Parganas		
1	Seminar & Awareness (ID No. 975)	18,30,463
2	M. I. Census / Census-2011 (ID No. 983)	19,33,474
3	Hiring Charge of Vehicle for Org Enfor. Act (ID No. 871)	2,194
4	Const. of Com. Room Toilet & Drinking Water and Other Grants For Madrasa Education (ID No. 878)	25,47,705
5	Morgues (ID No. 881)	2,00,000
6	E-Governance / Sevottam (ID No. 882)	1,71,235
7	Gitanjali (ID No. 885)	1,25,250
8	Kanyashree Prakalpa (ID No. 886)	2,258
9	Computer (ID No. 887)	7,626
10	Computer / Mis Cell in the Office of the BDO / NRDMS (ID No. 899)	13,711
11	Own Fund (ID No. 901)	1,000
12	O.E / COTN / O.C (ID No. 909)	88,145
13	Admn / S.H.G.S./RTC Training (ID No. 917)	1,52,62,194
14	Sports (ID No. 941)	20,064
15	House Building / Road G (ID No. 953)	20,51,994
16	Flood Control / Calamity Relief Fund (Aila,09) (ID No. 961)	56,25,541
17	Animal Husbandry (ID No. 962)	8,50,000
18	Cultural Affairs (ID No. 998)	3,51,229
19	Miscellaneous (ID No. 999)	87,29,357
20	P. W. Cess / Road Cess Grant / Grants-in-Aid (ID No. 1014)	8,57,530
21	World Environment Day (ID No. 1027)	4,465
22	CENSUS-2011/ CENSUS of Ground Water (ID No. 1031)	23,380
23	Training / Awareness / RTC (ID No. 1035)	36,000
24	Dist. Level Training (ID No. 1039)	1,20,771
25	Minority Dev. of Fin. Corpn (ID No. 1042)	1,05,226
26	P.S.G.Y. Health / Disability Certificates (ID No. 1055)	40,000
27	Disaster Management Programme (ID No. 1066)	1,05,227
28	Stipend & Scholarships (ID No. 1073)	32,000
29	Development / Rehabilitation Of Minority Women (ID No. 1084)	4,83,600
30	Recurring Compensation (ID No. 1093)	1,00,000
31	Railway / Road etc. Compensation Grant on Accident (ID No. 1095)	20,000
32	MSDP for Minorities (ID No. 1118)	21,95,450
33	Land Purchase (ID No. 20291)	3,84,25,790
34	Aamar Fasal Aamar Gola (ID No. 21827)	18,920
35	Lok Sabha Election 2019 (ID No. 22747)	66,173
36	District Library Office Related Fund (ID No. 22764)	12,00,000
37	Municipal Election Fund (SEC) (ID No. 23680)	4,317
38	Scheme for Development of SSI (ID No. 23810)	81,93,600
39	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 888)	7,46,681
40	Disaster Management Programme (ID No. 1066)	9,43,00,409
Total		18,68,92,979
(II) District Magistrate, Malda		
1	Beautification of Malda Youth Hostel (ID No.7266)	5,00,000
2	Dev. & Tourism of Individual Spot (Gour, Adina,etc.) (ID No.7268)	16,214
3	Improvement of Road under Tourism Deptt. (ID No.7271)	3,979

	Scheme Description	Amount (₹ in crore)
4	ICDS Fund (ID No.7311)	33,84,508
5	Campus Works, Stadium, Playgrounds etc. (ID No.7476)	4,13,631
6	RIDF – XV (ID No.7496)	534
7	EWS Housing Scheme "Gitanjali" (ID No.7526)	1,377
8	Uttar Banga Unnayan Parishad (ID No.7757)	17,49,493
9	Misti Mela, Malda 823 (ID No.20655)	823
10	RIDF – XXII (ID No.20796)	1,82,05,155
11	Preparation & Publication of Malda (ID No.20944)	17,76,000
12	Survey of Wakf Estates under DL & LRO, Malda (ID No.20952)	10,207
13	Upgradation of Labour Room, OT, Water Facility and Others 2017-2018 (ID No.21843)	20,21,722
14	Prevention and Control of Vector Borne Diseases (ID No.22047)	1,15,603
15	POA & PCR Act For the Backward Classes & Tribal (ID No.22845)	7,694
16	Security Money of Jungle Kannay (ID No.23280)	10,000
17	EVM - State Election Commission (ID No.23671)	3,13,489
18	Jai Johar Mela (ID No.24056)	3,00,000
19	SRER 2023 (ID No.24073)	2,02,333
20	District Planning Officer, Bidhayak Elaka Unnayan Prkalpa (BEUP) (ID No. 20600)	1,48,84,807
Total		4,39,17,569
(III) District Magistrate, Uttar Dinajpur		
1	Graveyard (ID No. 8556)	31,25,745
2	National Fibre Mission-BRGF (ID No. 8558)	9,15,080
3	DLIT (District Level Enquiry Team) (ID No. 8560)	12,88,295
4	Widening & strengthening, Rd Bhulkisamaspur (ID No. 8570)	44,38,758
5	Minor Works Grant Fund (ID No. 8576)	16,79,552
6	U.B.U.P (Dev. and Promotional Scheme) (ID No. 8596)	1,00,425
7	Mass Education Ext. Deptt. Fund (ID No. 8621)	1,25,000
8	D.P.S.F. (ID No. 8642)	3,210
9	Development Grant (State Plan) (ID No. 8669)	35,000
10	Construction of Morgues (ID No. 8671)	5,72,951
11	Vocational Training (ID No. 8676)	73,000
12	Computer (Dev) (ID No. 8680)	2,39,383
13	Pulse Polio (ID No. 8704)	6,895
14	Annapurna (ID No. 8705)	2,98,452
15	Rajiv Gandhi Akshay Urja Diwas (ID No. 8708)	69,860
16	Chash-O-Basobaser Bhumi-Dan Prkalpo (ID No. 8712)	7,380
17	Fund for Heritage Conservation (ID No. 8715)	70,448
18	Adhikar Housing Scheme-Spl. BRGF (ID No. 8722)	17,10,000
19	Tourism Fund (ID No. 8723)	25,96,199
20	Bureau of Applied Economics & Stat (DLMC) (ID No. 20722)	2,02,495
21	North Bengal Development Fund (ID No. 20743)	59,733
22	Pathasathis / Motels (ID No. 20987)	3,00,201
23	Lok Sabha Election, 2019 (ID No. 22724)	1,26,361
24	District Planning Officer, Bidhayak Elaka Unnayan Prkalpa (BEUP) (ID No. 8604)	3,37,84,853
Total		5,18,29,276
(IV) District Magistrate, Purba Medinipur		
1	Awareness Generation on Disaster Management (ID No. 12661)	1,89,860
2	Boundary Walls of Graveyards for Minority Committee (ID No. 12712)	10,09,213
3	R.T.C. (New Regional Training Centre) (ID No. 12729)	5,52,986
4	Honorarium of Minority MSS/SS/MSK (ID No. 12735)	5,71,790
5	Literacy Programme (ID No. 12762)	99,051
6	Natural Fibre Mission (ID No. 12777)	2,96,661
7	Other Charge / Other Expenditure / Wages (ID No. 12798)	1,250
8	Administrative Office Building at Nimtour (ID No. 12805)	68,41,134

	Scheme Description	Amount (₹ in crore)
9	Sabala (ID No. 12900)	737
10	Pather Sathi (Motel) (ID No. 20876)	28,02,149
11	Paschim Banga Society for Skill Development (ID No. 21269)	18,564
12	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 13001)	76,71,402
Total		2,00,54,797
(V) District Magistrate, Bankura		
1	Purchase of Computer Articles For Office Use (ID No. 18666)	1,71,274
2	Annapurna Scheme 001_001 (ID No. 18980)	12,75,086
3	ARWSP 001_001 (ID No. 19026)	7,36,467
4	WBPCB 001_001 (ID No. 19287)	1,017
5	District Youth Affairs, Bankura (ID No. 19324)	1,232
6	'Adhikar' under Spl. BRGF 001_001 (ID No. 19335)	1,18,82,500
7	RTC Fund 001_001 (ID No. 19371)	3,92,953
8	Natural Fibre Mission (ID No. 19407)	33,28,207
9	D.I.C.O. 001_001 (ID No. 19412)	1,64,000
10	Construction of Dist. Planning Cell (ID No. 20169)	17,812
11	Contingencies for Mines & Minerals / E-Auction & Misc. in r/o DL & LRO (ID No. 20910)	91,362
12	Sahay Programme (ID No. 24097)	15,00,000
13	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 19362)	1,33,46,527
Total		3,29,08,437
Grand Total		33,56,03,058

Source: Departmental figures

APPENDIX 3.5*(Refer to Para 3.8)***Expenditure misclassified under
Minor Head 800-Other
Expenditure during FY 2024-25**

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
1	5	2401-00-800-007	0.70	e-Governance in agriculture	2401-00-001-Direction and Administration
2	6	2235-60-800-004	0.07	Pension to the Employees of West Bengal Veterinary Council	2235-60-102-Pension under Social Security Schemes
3	15	2202-01-800-004	17.64	Establishment of a Board for Primary Education.	2202-01-188- Assistance to Autonomous Bodies
4		2202-01-800-009	3.12	State Board of Primary Education	2202-01-188- Assistance to Autonomous Bodies
5		2202-01-800-024	0.32	Development of District Primary School Council.	2202-01-188- Assistance to Autonomous Bodies
6		2202-01-800-044	36.56	District Primary Schools Council / Board	2202-01-188- Assistance to Autonomous Bodies
7		2202-02-800-029	0.17	Improvement of Buildings of Jr. High Schools	2202-02-110- Assistance to Non-Govt. Secondary Schools
8		2202-02-800-037	6.36	Provision for Improvement of School Environment and Creation of Assets	2202-02-110- Assistance to Non-Govt. Secondary Schools
9		4202-01-800-005	24.38	Infrastructure Facilities for Elementary/ Secondary Education Programme under RIDF.	4202-01-201- Elementary Education/ 202 Secondary Education.
10	16	3435-04-800-002	0.21	Waste Management Programme including Hazardous Chemicals,	3435-04-103- Prevention of air and water pollution

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
				Waste and Plastics	
11	23	2406-01-800-004	1.75	Publicity-Cum-Extension	2406-01-001-26- Publicity
12		2406-01-800-024	0.10	Intensification of management	2406-01-001- Direction and Administration
13		2406-02-800-002	0.49	Rewards for Control of Wild Animals	2406-02-110- Wild Life Preservation
14		2406-02-800-003	8.80	Compensation for Wildlife Depredation	2406-02-110- Wild Life Preservation
15		4210-01-800-021	3.27	Mental Hospitals	4210-01-110- Hospitals and Dispensaries
16	25	2059-80-800-002	0.22	Research and in-service training	2059-80-003- Training
17		3054-04-800-001	74.38	Other Expenditure under P W Department	3054-04-105- Maintenance and Repairs
18		3054-04-800-002	118.65	Other Expenditure under P W (Roads) Department	3054-04-105- Maintenance and Repairs
19		3054-80-800-005	0.05	Contributions to Indian Road Congress- Contribution by P W Department	3054-80-001- Direction and Administration- 32- Contribution
20		4059-01-800-001	3.17	Works related to system for Data, Voice, Internet connectivity and ICT Services	4059-01-001- Direction and Administration
21		5054-03-800-001	4.90	Development of State Roads (other than BMS)	5054-03-337- Road Works
22	30	2205-00-800-006	0.24	State Academy of Music	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
23		2205-00-800-007	1.50	Awards (for drama, music etc.)	Minor head -102 Promotion of Arts and Culture
24		2205-00-800-013	0.18	Bhaskar Bhavan	Minor head 001- Direction and Administration as

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
					expenditure relates to pay, DA etc.
25	32	4700-01-800-001	48.98	Special Repair to Mayurakshi Reservoir Project	4700-01-101-Works related to Irrigation
26		4700-02-800-001	7.82	Special Repair to Kangsabati Reservoir Project	4700-02-101 Works related to Irrigation
27		4700-03-800-001	10.54	Special Repair to Barrage & Irrigation System of Damodar Valley Project	4700-03-101-Works related to Irrigation
28		4700-04-800-001	15.21	Works for Teesta Barrage Project	4700-04-101-Works related to Irrigation
29	33	2056-00-800-001	0.01	Modernisation of Prison Administration	2056-00-101-Jails
30	34	2014-00-800-017	1.91	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	2014-00-118 Computerization of District and Sub-ordinate Courts
31	38	2225-04-800-004	197.92	Contribution to the Board of Wakfs, West Bengal	2225-04-199 Assistance to Other Non-Government Institutions
32	40	2515-00-800-032	2.53	Assistance to Panchayati Raj Bodies for Community Healthcare Management Initiative (CHCMI) for women and children	2515-00-101-Panchayati Raj
33		2215-01-800-029	2.07	Monitoring Cell and Investigation Unit	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
34	51	2203-00-800-007	0.51	Strengthening of Technical Education Services	2203-00-103-Technical Schools
35	53	5055-00-800-008	0.46	Computerization & maintenance of computers	5055-00-001- Direction and Administration
36		5056-00-800-002	43.13	Expansion of Inland Water Transport (IWT) and Infrastructure Development of IWT	5056-00-101 Landing Facilities
37		5056-00-800-004	3.37	Ferry services across the river Hooghly at selected sites	5056-00-104 Navigation
38		5056-00-800-008	2.09	Acquisition of Ferry Vessels/LCTs	5056-00-104 Navigation
39	55	4702-00-800-010	0.69	Survey and Investigation of ground water and Surface water Resources	4702-00-101/102 (Surface water/ Ground water)
40		4702-00-800-022	17.50	Artificial Recharge to Ground Water and Rain Water Harvesting	4702-00-102 Ground Water
41	70	2202-03-800-007	2.29	Assistance to West Bengal Council of Higher Education	Minor head 188- Assistance to Autonomous Bodies
42		2202-03-800-014	0.12	Assistance to West Bengal Council of Higher Education	Minor head 188- Assistance to Autonomous Bodies
43	73	2070-00-800-026	2.75	National Volunteer Force (a) Directorate of National Volunteer Force.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
44		2070-00-800-033	15.63	National Volunteer Force District Battalions	Minor head 001 - Direction and Administration as

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
				Bangia Agragami Dal-1st Biskarma Battalion	expenditure relates to pay, DA etc.
45		2070-00-800-034	14.35	National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
46		2070-00-800-037	5.77	NVF District Battalions- Administration of Regular Establishment.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
47		2852-80-800-003	0.03	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	2852-80-104 Industrial Promotion
48		2852-80-800-009	4.30	New incentive scheme for encouraging the setting up of new industrial units	2852-80-104 Industrial Promotion
49	79	2852-80-800-041	0.33	Darjeeling Ropeway Company	2852-80-001 Direction and Administration
Total			707.55		

Source: Finance Accounts, 2024-25, VLC data and Report on Review of Annual Financial Statement of the Government of West Bengal for 2025-2026 by the office of the Principal AG (A&E)

APPENDIX 3.6*(Refer to Para 3.8)***Receipts misclassified under Minor Head 800-Other Receipts during FY 2024-25**

Sl. No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Receipts	Correct Classification
1	0029-00-800-001	0.32	Receipts in connection with Survey and Settlement operations	0029-00-106- Receipts on account of Survey and settlement operations
2	0030-03-800-001	11.66	Fees for copies of Registered Documents	0030-03-104- Fees for registering documents
3	0043-00-800-001	673.23	Other Receipts on Taxes and Duties on Electricity	0043-00-101- Taxes on consumption and sale of Electricity
4	0049-04-800-017	0.04	House Building Advances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
5	0049-04-800-018	0.99	Advance for Purchase of Motor Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
6	0049-04-800-019	0.44	Advance for Purchase of Other Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
7	0049-04-800-020	0.19	Advance for Purchase of Computer	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
8	0049-04-800-062	0.05	House Building Advances to AIS Officers	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
9	0070-01-800-008	0.02	Licensee Fees of Law Clerk	0070-01-501- Services and Service Fees
10	0070-01-800-009	0.00*	Admission Fees for Enrolment of Law Clerks	0070-01-501- Services and Service Fees
11	0070-60-800-015	0.01	Disposal of unserviceable utility goods of WBNVF-Sale Proceeds	0070-60-106-Civil Defence
12	0202-01-800-003	1.10	Other Collections from General Education	0202-01-600-General
13	0202-03-800-001	14.77	Receipts from Sports and Games	0202-03-101-Physical Education-Sports and Youth Welfare
14	0202-03-800-002	10.41	Receipts from Youth Welfare Activities in respect of N.C.C.	0202-03-101-Physical Education-Sports and Youth Welfare
15	0210-01-800-010	32.03	Collection from Miscellaneous Service Fees	0210-01-501- Services & Service Fees

Sl. No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
16	0406-01-800-001	0.09	Northern Circle-Timber	0406-01-101- Sale of timber and other forest produce
17	0406-01-800-002	0.00*	Northern Circle- Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
18	0406-01-800-007	4.51	Western Circle - Timber	0406-01-101-Sale of timber and other forest produce
19	0406-01-800-008	0.32	Western Circle - Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
20	0406-01-800-009	0.00*	Western Circle - Bamboos	0406-01-101-Sale of timber and other forest produce
21	0406-01-800-010	0.00*	Western Circle- Grazing and fodder grass	0406-01-101-Sale of timber and other forest produce
22	0406-01-800-011	0.10	Western Circle - Other minor produce	0406-01-101-Sale of timber and other forest produce
23	1475-00-800-004	0.01	Receipts as Processing Fee of Coastal Regulation Zone (CRZ) Clearance	1475-00-501- Services & Service Fees
	Total	750.29		

Source: Finance Accounts, 2024-25, VLC data and Report on Review of Annual Financial Statement of the Government of West Bengal for 2025-2026 by the office of the Principal AG (A&E).

Note: () indicates cases where the amount involved comes to 0.00 owing to depiction of amounts in crore. The actual aggregated amount involved in these four cases is ₹ 38,000.*

APPENDIX 3.7

(Refer Paragraph 3.13)

Arrears of Accounts of Bodies or Authorities

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
1.	West Bengal Human Rights Commission	19(2)	2021-22	3	Yes	12-09-2025
2.	West Bengal Building and other Construction Workers' Welfare Board	19(2)	2023-24	1	Yes	12-09-2025
3.	West Bengal State Legal Services Authority	19(2)	2019-20	5	Yes	12-09-2025
4.	District Legal Service Authority, Kolkata	19(2)	-^	27	Yes	12-09-2025
5.	District Legal Service Authority, Bankura	19(2)	2021-22	3	Yes	12-09-2025
6.	District Legal Service Authority, Birbhum	19(2)	2013-14	11	Yes	12-09-2025
7.	District Legal Service Authority, Purba Bardhaman	19(2)	2021-22	3	Yes	12-09-2025
8.	District Legal Service Authority, Coochbehar	19(2)	2019-20	5	Yes	12-09-2025
9.	District Legal Service Authority, Darjeeling	19(2)	2020-21	4	Yes	12-09-2025
10.	District Legal Service Authority, Dakshin Dinajpur	19(2)	2023-24	1	Yes	12-09-2025
11.	District Legal Service Authority, Uttar Dinajpur	19(2)	2023-24	1	Yes	12-09-2025
12.	District Legal Service Authority, Hooghly	19(2)	2021-22	3	Yes	12-09-2025
13.	District Legal Service Authority, Howrah	19(2)	2008-09	16	Yes	12-09-2025
14.	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	5	Yes	12-09-2025
15.	District Legal Service Authority, Malda	19(2)	2012-13	12	Yes	12-09-2025
16.	District Legal Service Authority, Purba Medinipur	19(2)	2022-23	2	Yes	12-09-2025
17.	District Legal Service Authority, Paschim Medinipur	19(2)	2021-22	3	Yes	12-09-2025
18.	District Legal Service Authority, Murshidabad	19(2)	2017-18	7	Yes	12-09-2025
19.	District Legal Service Authority, Nadia	19(2)	2020-21	4	Yes	12-09-2025
20.	District Legal Service Authority, Purulia	19(2)	2019-20	5	Yes	12-09-2025
21.	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	5	Yes	12-09-2025
22.	District Legal Service Authority, South 24 Parganas	19(2)	-^	27	Yes	12-09-2025
23.	District Legal Service Authority, Paschim Bardhaman	19(2)	-#	6	Yes	12-09-2025
24.	District Legal Service Authority, Jhargram	19(2)	-\$	5	Yes	12-09-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
25.	District Legal Service Authority, Kalimpong	19(2)	₹	5	Yes	12-09-2025
26.	West Bengal Unorganised Sector Workers' Welfare Board	19(3)	2022-23	2	Yes	12-09-2025
27.	West Bengal Comprehensive Area Development Corporation	19(3)	2020-21	4	Yes	12-09-2025
28.	West Bengal Central School Service Commission	20(1)	2016-17	8	Yes	12-09-2025
29.	West Bengal Regional School Service Commission (Eastern Region)	20(1)	2016-17	8	Yes	12-09-2025
30.	West Bengal Regional School Service Commission (Northern Region)	20(1)	2014-15	10	Yes	12-09-2025
31.	West Bengal Regional School Service Commission (Southern Region)	20(1)	2014-15	10	Yes	12-09-2025
32.	West Bengal Regional School Service Commission (Western Region)	20(1)	2016-17	8	Yes	12-09-2025
33.	West Bengal Regional School Service Commission (South-Eastern Region)	20(1)	2016-17	8	Yes	12-09-2025
34.	West Bengal State Council of Technical Education	20(1)	2003-04	12	No	12-09-2025
35.	Gorkhaland Territorial Administration	19(3)	2021-22	3	Yes	12-09-2025
36.	Asansol Durgapur Development Authority	20(1)	2023-24	1	Yes	12-09-2025
37.	Burdwan Development Authority	20(1)	2024-25	0	Yes	12-09-2025
38.	Bhagore Rajarhat Development Authority	20(1)	2009-10	2	No	12-09-2025
39.	Digha Sankarpur Development Authority	20(1)	2022-23	2	Yes	12-09-2025
40.	Haldia Development Authority	20(1)	2023-24	1	Yes	12-09-2025
41.	Jaigaon Development Authority	20(1)	2021-22	3	Yes	12-09-2025
42.	Midnapore Kharagpur Development Authority	20(1)	2021-22	3	Yes	12-09-2025
43.	New Town Kolkata Development Authority	20(1)	2023-24	1	Yes	12-09-2025
44.	Siliguri Jalpaiguri Development Authority	20(1)	2022-23	2	Yes	12-09-2025
45.	Sriniketan Santiniketan Development Authority	20(1)	2023-24	1	Yes	12-09-2025
46.	Gangasagar Bakkhali Development Authority	20(1)	2023-24	1	Yes	12-09-2025
47.	Tarapith Rampurhat Development Authority	20(1)	2019-20	5	Yes	12-09-2025
48.	Mukutmanipur Development Authority	20(1)	2019-20	5	Yes	12-09-2025
49.	Bakreswar Development Authority	20(1)	2023-24	1	Yes	12-09-2025
50.	Patharchapuri Development Authority	20(1)	2023-24	1	Yes	12-09-2025
51.	Changrabandha Development Authority	20(1)	2023-24	1	Yes	12-09-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
52.	Tarakeswar Development Authority	20(1)	2021-22	3	Yes	12-09-2025
53.	Gazoldoba Development Authority	20(1)	2022-23	2	Yes	12-09-2025
54.	Furfura Swarif Development Authority	20(1)	2019-20	5	Yes	12-09-2025
55.	Birsingha Development Authority	20(1)	2023-24	1	Yes	12-09-2025
56.	West Bengal State NGRBA Program Management Group	20(1)	2021-22	3	Yes	12-09-2025
57.	Kolkata Metropolitan Development Authority	20(1)	2023-24	1	Yes	12-09-2025
58.	West Bengal Allied & Healthcare Council	19(2)	2023-24	1	Yes	12-09-2025
59.	West Bengal Commission for Protection of Child Rights	19(2)	2021-22	3	Yes	12-09-2025
60.	West Bengal Commission for Backward Classes	19(3)	2024-25	0	Yes	12-09-2025
61.	West Bengal Commission for Women	19(3)	2023-24	1	Yes	12-09-2025
62.	West Bengal Housing Board	19(3)	2023-24	1	Yes	12-09-2025
63.	West Bengal University of Animal & Fishery Sciences	19(3)	2022-23	2	Yes	13-10-2025
64.	West Bengal Veterinary Council	19(3)	2023-24	1	Yes	13-10-2025
65.	East Kolkata Wetland Management Authority	19(3)	2021-22	3	Yes	13-10-2025
66.	West Bengal Biodiversity Board	19(3)	2019-20	5	Yes	13-10-2025
67.	West Bengal Compensatory Afforestation Fund Management and Planning Authority	19(2)	2023-24	1	Yes	13-10-2025
68.	West Bengal Khadi & Village Industries Board	20(1)	2022-23	2	Yes	13-10-2025
69.	West Bengal Heritage Commission	19(3)	2022-23	2	Yes	13-10-2025
70.	The Commissioners for the Rabindra Setu	19(3)	2023-24	1	Yes	13-10-2025
71.	Hooghly River Bridge Commissioners	19(3)	2023-24	1	Yes	13-10-2025
72.	West Bengal Electricity Regulatory Commission	19(2)	2024-25	0	Yes (Regulatory Authority)	13-10-2025
73.	Alipurdwar District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
74.	Bankura District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
75.	Birbhum District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
76.	Cooch Behar District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
77.	Dakshin Dinajpur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
78.	Darjeeling District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
79.	Hooghly District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
80.	Howrah District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
81.	Jalpaiguri District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
82.	Jhargram District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
83.	Kalimpong District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
84.	Malda District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
85.	Murshidabad District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
86.	Nadia District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
87.	North 24 Parganas District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
88.	Paschim Bardhaman District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
89.	Paschim Medinipur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
90.	Purba Bardhaman District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
91.	Purba Medinipur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
92.	Purulia District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
93.	South 24 Parganas District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
94.	Uttar Dinajpur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
Total				421		

Note: Annual accounts received up to 30 September 2025 have been considered.

^Accounts have not been submitted since inception, i.e., from 1998-99 onwards.

#Accounts of DLSA, Paschim Bardhaman have not been submitted since inception, i.e., from 2019-20 (Date of formation: 17.05.2019) onwards.

\$Accounts of DLSAs, Jhargram and Kalimpong have not been submitted since inception, i.e., from 2020-21 (Dates of formation: 03.09.2020 and 18.09.2020 respectively) onwards.

* Entrustment was received for five years (2016-17 to 2020-21), but the accounts have not yet been received.

APPENDIX 3.8

(Refer Paragraph 3.14)

Budgetary Support to SPSEs whose accounts are not finalised

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
		Latest Accounts as per record	Equity	Loans	Guaran tee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
(A) Working Government Companies												
1	Basumati Corporation Limited	2023-24	0.10	85.91	0.00	0.00	0.00	86.01	2024-25	1	Yes	-
2	Biswa Bangla Marketing Corporation Limited	2023-24	19.92	0.00	0.00	0.00	0.00	19.92	2024-25	1	Yes	-
3	Mackintosh Burn Limited	2022-23	0.16	0.00	0.00	0.00	0.00	0.16	2023-24	2	No	-
4	Mayurakshi Cotton Mills (1990) Limited	2023-24	7.76	52.54	0.00	0.00	0.00	60.30	2024-25	1	Yes	-
5	Paschimbanga Agri-Marketing Corporation Limited	2022-23	4.62	27.00	0.00	5.23	0.00	36.85	2023-24	2	Yes	-
6	Silpabarta Printing Press Limited	2023-24	0.89	6.64	0.00	0.00	0.00	7.53	2024-25	1	Yes	-
7	The Shalimar Works (1980) Limited	2023-24	1.25	521.39	0.00	0.00	0.00	522.64	2024-25	1	Yes	-
8	The State Fisheries Development Corporation Limited	2021-22	3.02	2.03	0.00	32.03	0.00	37.08	2022-23	3	Yes	-
9	The West Bengal Small Industries Development Corporation Limited	2023-24	271.04	0.00	0.00	83.68	0.00	354.72	2024-25	1	No	-
10	West Bengal Biotech Development Corporation Limited	2016-17	0.05	0.00	0.00	36.95	0.00	37.00	2017-18	8	Yes	-
11	West Bengal Essential Commodities Supply Corporation Limited	2016-17	1.08	96.00	0.00	0.00	0.00	97.08	2017-18	8	Yes	-
12	West Bengal Forest Development Corporation Limited	2023-24	5.60	0.00	0.00	0.00	0.00	5.60	2024-25	1	No	-
13	West Bengal Handicrafts Development Corporation Limited	2023-24	39.58	6.07	0.00	0.00	0.00	45.65	2024-25	1	No	-

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										Remarks
		Latest Accounts as per record	Equity	Loans	Guaran tee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	
14	West Bengal Industrial Development Corporation Limited	2023-24	435.93	0.00	0.00	0.00	0.00	435.93	2024-25	1	No	-
15	West Bengal Industrial Infrastructure Development Corporation Limited	2022-23	0.00	111.05	0.00	228.23	0.00	339.28	2023-24	2	No	-
16	West Bengal Livestock Development Corporation Limited	2023-24	23.26	2.36	0.00	7.44	0.00	33.06	2024-25	1	No	-
17	West Bengal Mineral Development & Trading Corporation Limited	2023-24	4.43	192.30	0.00	0.00	0.00	196.73	2024-25	1	Yes	-
18	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2018-19	24.00	12.35	0.00	0.86	0.00	37.21	2019-20	6	Yes	-
19	West Bengal State Minor Irrigation Corporation Limited	2019-20	11.65	0.00	0.00	16.96	0.00	28.61	2020-21	5	Yes	-
20	West Bengal State Seed Corporation Limited	2021-22	2.50	0.00	0.00	2.21	0.00	4.71	2022-23	3	No	-
21	West Bengal Surface Transport Corporation Limited	2023-24	1.01	785.19	0.00	7.81	44.3	838.31	2024-25	1	Yes	-
22	West Bengal Tourism Development Corporation Limited	2023-24	18.00	12.24	0.00	4.72	0.00	34.96	2024-25	1	No	-
23	West Bengal Trade Promotion Organisation	2023-24	0.60	0.00	0.00	0.00	0.00	0.60	2024-25	1	No	-
24	Westinghouse Saxby Farmer Limited	2019-20	7.74	139.31	0.00	0.00	0.00	147.05	2020-21	5	Yes	-
25	West Bengal State Food Processing & Horticulture Development Corporation Limited	2020-21	0.97	10.12	0.00	3.31	0.00	14.40	2021-22	4	No	-
26	The Electro Medical & Allied Industries Limited	2023-24	16.40	37.79	0.00	0.00	0.00	54.19	2024-25	1	Yes	-
27	West Bengal Swarojgar Corporation Limited	2023-24	130.00	0.00	0.00	0.00	0.00	130.00	2024-25	1	No	-
28	West Bengal Women Development Undertaking	2022-23	0.10	0.00	0.00	0.79	0.00	0.89	2023-24	2	Yes	-
29	West Bengal Police Housing & Infrastructure Corporation Limited	2023-24	10.40	0.00	0.00	0.00	0.00	10.40	2024-25	1	No	-

		Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
Sl. No.	Name of SPSE	Latest Accounts as per record	Equity	Loans	Guaran tee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
30	West Bengal Housing Infrastructure Development Corporation Limited	2021-22	259.65	0.00	0.00	0.00	0.00	259.65	2022-23	3	Yes	-
31	New Town Kolkata Green Smart City Corporation Limited	2023-24	1.00	0.00	0.00	0.20	0.00	1.20	2024-25	1	No	-
32	Eastern Distilleries And Chemicals Limited	2021-22	0.20	30.98	0.00	1.66	0.00	32.84	2022-23	3	Yes	-
33	West Bengal State Beverage Corporation Limited	2023-24	20.00	0.00	0.00	0.00	0.00	20.00	2024-25	1	No	-
Total (A)			1,322.91	2,131.27	0.00	432.08	44.30	3,930.56				
(B) Working Statutory Corporation												
34	Calcutta State Transport Corporation	2023-24	8.62	646.78	0.00	266.00	1,226.86	2,148.26	2024-25	1	Yes	-
35	North Bengal State Transport Corporation	2023-24	5.87	528.48	0.00	40.73	206.36	781.44	2024-25	1	Yes	-
36	West Bengal State Warehousing Corporation	2019-20	3.81	0.00	0.00	1.71	0.00	5.52	2020-21	5	No	-
37	South Bengal State Transport Corporation	2022-23	11.01	447.92	0.00	0.00	136.94	595.87	2023-24	2	Yes	-
38	West Bengal Minorities Development & Finance Corporation	2019-20	150.00	1,000.33	0.00	3.44	0.00	1,153.77	2020-21	5	No	-
Total (B)			179.31	2,623.51	0.00	311.88	1,570.16	4,684.86				
(C) Inactive Government Companies												
39	Durgapur Chemicals Limited	2023-24	253.04	6.09	0.00	0.00	0.00	259.13	2024-25	1	Yes	-
40	National Iron & Steel Company (1984) Limited	2023-24	0.50	7.74	0.00	0.00	0.00	8.24	2024-25	1	No	-
41	Neo Pipes & Tubes Co. Limited	2023-24	2.20	4.12	0.00	0.00	0.00	6.32	2024-25	1	Yes	-
42	The Kalyani Spinning Mills Limited	2023-24	14.63	632.30	0.00	0.00	0.00	646.93	2024-25	1	Yes	-
43	The West Bengal Projects Limited	2018-19	0.77	0.00	0.00	0.00	0.00	0.77	2019-20	6	Yes	-
44	West Bengal Industrial Land Holdings Private Limited	2022-23	0.00	0.00	0.00	0.00	0.00	0.00	2023-24	2	No	-

Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears												
Sl. No.	Name of SPSE	Latest Accounts as per record	Equity	Loans	Guaran tee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
45	West Bengal Handloom & Powerloom Development Corporation Limited	2019-20	43.01	5.74	0.00	0.00	0.00	48.75	2020-21	5	Yes	-
46	West Bengal State Leather Industries Development Corporation Limited	2022-23	3.95	12.07	0.00	0.11	0.00	16.13	2023-24	2	Yes	-
47	Carter Pooler Engineering Company Limited	2010-11	0.95	47.42	0.00	0.00	0.00	48.37	2011-12	14	No	-
48	Lily Products Limited	2022-23	0.01	234.79	0.00	0.00	0.00	234.80	2023-24	2	Yes	-
49	Krishna Silicate And Glass (1987) Limited	2006-07	0.00	82.79	0.00	0.00	0.00	82.79	2007-08	18	Yes	-
50	Pulver Ash Projects Limited	2019-20	0.00	0.00	0.00	0.00	0.00	0.00	2020-21	5	Yes	Under liquidation
51	West Bengal Plywood And Allied Products Limited	2012-13	0.09	26.78	0.00	0.00	0.00	26.87	2013-14	12	No	-
52	West Bengal Ceramic Development Corporation Limited	2022-23	2.93	74.31	0.00	0.00	0.00	77.24	2023-24	2	Yes	Under liquidation
53	West Bengal Film Development Corporation Limited	2020-21	5.20	118.79	0.00	0.00	0.00	123.99	2021-22	4	Yes	-
54	The West Dinajpur Spinning Mills Limited	2023-24	12.52	563.53	0.00	0.00	0.00	576.05	2024-25	1	Yes	-
55	WB Tea Development Corporation Limited	2018-19	47.23	107.45	0.00	0.00	0.00	154.68	2019-20	6	Yes	Under liquidation
56	Sundarban Infrastructure Development Corporation Limited*	2018-19	1.00	0.00	0.00	0.00	0.00	1.00				Liquidation order issued
Total (C)			388.03	1,923.92	0.00	0.11	0.00	2,312.06				
(D) Inactive Statutory Corporation												
57	Great Eastern Hotel Authority	2022-23	0.00	0.00	0.00	22.40	0.00	22.40	2023-24	2	Yes	-
Total (D)			0.00	0.00	0.00	22.40	0.00	22.40				
Total (A+B+C+D)			1,890.25	6,678.70	0.00	766.47	1,614.46	10,949.88				

Source: Information received from the Office of the Pr. Accountant General (Audit-I) & (Audit-II), West Bengal; *The Sundarban Infrastructure Development Corporation Limited is not functional at present. The work of the Corporation had already been taken over by the Sundarban Development Board w.e.f 03.10.2018. Statutory Auditor was last appointed by CAG for 2018-19. Petition for wind-up of the Company was submitted to NCLT in 2020-21. Final order of Liquidation issued on 17.12.2024.

APPENDIX 3.9*(Refer to Para 3.15)***Department-wise break-up of pending cases of Misappropriation/Losses/Theft, etc.**

Sl. No.	Name of the Department/ Corporation	Cases of Misappropriation ⁸³ / Losses/ Theft		Reasons for the delay in final disposal of pending Cases of Misappropriation/ Losses/ Theft, etc.					
				Awaiting Departmental and Criminal Investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery of the amount pending	
		No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)
1	Land & Land Reforms and Refugee Relief & Rehabilitation	14	6.61	-	-	-	-	-	-
2	Backward Classes Welfare	1	0.20	-	-	-	-	-	-
3	Health & Family Welfare	51	101.79	-	-	-	-	-	-
4	Higher Education	5	0.75	-	-	-	-	-	-
5	Home & Hill Affairs	5	8.05	-	-	-	-	-	-
6	Judicial	3	0.03	-	-	-	-	-	-
7	Labour	2	0.01	-	-	-	-	-	-
8	School Education	9	1.31	-	-	-	-	-	-
9	Youth Services & Sports	1	0.06	-	-	-	-	-	-
10	Technical Education & Training	9	0.09	-	-	-	-	-	-
11	Mass Education Extension & Library Services	1	0.30	-	-	-	-	-	-
12	Urban Development & Municipal Affairs	2	1.71	-	-	-	-	-	-
13	Housing	6	6.12	-	-	-	-	-	-
14	Agriculture	1	0.14	-	-	1	0.14	-	-
15	Food & Supplies	11	85.34	10	80.07	1	5.27	-	-
16	Irrigation & Waterways	38	41.71	16	8.16	22	33.55	0	0.00
17	Water Resources Investigation & Development	15	31.27	9	31.08	4	0.16	2	0.03
18	Information & Cultural Affairs	7	70.64	2	0.00	5	70.64	0	0.00
19	Tourism	1	0.70	0	0.00	1	0.70	0	0.00
20	Public Health Engineering	25	41.41	9	13.75	15	27.61	1	0.05
21	Public Works	15	12.91	11	11.96	4	0.95	0	0.00
22	Power	2	0.10	-	-	-	-	-	-
Total		224	411.25	57	145.02	53	139.02	3	0.08

Source: Departmental Records

Note 1: Reasons for the delay in final disposal of pending cases of Misappropriation/ Losses/ Theft etc. are not available.

Note 2: '-' denotes instances where no information is available

⁸³ Cases reported as embezzlement and defalcation are also clubbed with misappropriation