

## **Appendix 1.1**

(Refer Paragraph 1.1, Page 1)

### **Part A: Structure and Form of Government Accounts (Reference: Paragraph 1.1 Page 1)**

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

#### **Part I Consolidated Fund**

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

#### **Part II Contingency Fund**

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

#### **Part III Public Account**

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

**PART B**  
**LAYOUT OF FINANCE ACCOUNTS**  
**(Reference: Paragraph 1.1 Page 1)**

Statement	Lay out
Statement No 1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2006-2007.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-2007 as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2006-2007.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, government companies, other joint stock companies, cooperative banks and societies etc. up to the end of 2006-2007.
Statement No.15	Depicts the capital and other expenditure to the end of 2006-2007 and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of West Bengal.
Statement No.18	Provides the detailed account of loans and advances given by the Government of West Bengal, the amount of loan repaid during the year, the balance as on 31 March 2007.
Statement No.19	Gives the details of earmarked balances of reserve funds.

## Part C

**List of Terms Used in the Chapter I and basis of their calculation**  
(Reference: Paragraph 1.2 Page 3)

Terms	Basis of calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	[ (Current year Amount/Previous year Amount)-1 ] * 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] * 100
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	GSDP growth * Interest spread
Interest received as <i>per cent</i> to Loans Advances	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2] * 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major head debits under 2048-Appropriation for Reduction or Avoidance of Debt

**Appendix 1.2**

(Refer paragraph 1.2, Page 3)

**Statement showing summarised financial position of the State Government as on 31 March 2007**

Amount as on 31 March 2006	Liabilities	Amount as on 31 March 2007	Amount as on 31 March 2006	Assets	Amount as on 31 March 2007
(	R u p e e s	i n	(	c r o r e	)
83995.39	Internal debt including Ways and Means Advance (Market Loans, Loans from LIC and others)	91979.06	17528.33	Gross Capital outlay	19546.56
				6643.61 Investments in shares of Companies, Corporations	7641.58
	19979.75 Market loans bearing interest	20883.67		10884.72 Other Capital outlay	11904.98
	19.87 Market loans not bearing interest	(-) 40.88	16792.83	Loans and Advances	17872.19
	33.46 Loans from Life Insurance Corporation of India	28.97		687.81 Loans for Social Services	757.98
	11428.45 Loans from other Institutions	10328.73		12504.36 Loans for Energy	13436.61
	- Ways and Means Advances including Overdraft	-		3406.14 Loans for Economic Services excluding Energy	3519.98
	52533.86 Spl. Securities issued to NSS Fund of Central Government	60778.57		193.94 Loans to Government Servants	157.04
15441.80	Loans and Advances from the Central Government	14784.11	29.24	0.58 Miscellaneous purposes	0.58
	216.61 Pre 1984-85 Loans	148.50	296.81	Advances	29.74
	3429.05 Non-Plan Loans	2863.08	(-) 1205.13	Remittance Balance	52.69
	11731.84 Loans for State Plan Schemes	11707.63		Suspense and Miscellaneous	(-) 1606.13
	59.46 Loans for Centrally sponsored Plan Schemes	60.40	1107.79	Investment in earmarked Funds	1506.04
	4.84 Loans for Central Plan Schemes	4.50	3656.20	Cash	1370.99
18.05	Contingency Fund	12.81		0.33 Cash in treasuries and local remittances	0.32
5068.91	Small Savings, Provident Funds, etc.	5382.81		14.76 Departmental cash balance including permanent advance	32.35
6899.90	Deposits	7793.45*		(-) 12.32 Deposit with Reserve Bank of India	(-) 70.88
2087.43	Reserve Funds	2458.20		3653.43 Cash Balance	1409.20
				Investment Account	
				Deficit on Government Account	83638.36
				67914.44 Accumulated deficit up to 31 March 2006	75305.41
				7390.97 Add: Deficit of Current year	8332.95
				Nil Less : Net Miscellaneous receipt	Nil
113511.48		122410.45	113511.48		122410.44

\* Difference of 0.01 due to rounding

## Appendix 1.3

(Refer paragraph 1.2, Page 3)

## Statement showing abstract of receipts and disbursements for the year 2006-2007

2005-2006	Receipt		2006-2007	2005-2006	Disbursements			2006-2007
( R u p e e s i n c r o r e )								
						Non-Plan	Plan	Total
<b>23725.89</b>	<b>I</b>	<b>Section A : Revenue</b>		<b>31116.86</b>	<b>I</b>			
		Revenue Receipts	<b>25828.32</b>	<b>16347.72</b>	Revenue Expenditure	29359.45	4801.82	34161.27
10388.38		- Tax revenue	11694.77	<b>9800.04</b>	<u>General Services</u>	<b>17862.09</b>	<b>39.21</b>	<b>17901.30</b>
1018.81		- Non-tax revenue	1248.77		<u>Social Services</u>	<b>8178.11</b>	<b>3201.87</b>	<b>11379.98</b>
		- State's share of Union taxes and duties	8505.60	1504.57	- Education, Sports, Arts and Culture	5189.10	1064.99	6254.09
6668.33		- Non-Plan grants	1492.32	1208.93	- Health and Family Welfare	1259.68	351.37	1611.05
3042.84		- Grants for State Plan Scheme	1735.87	48.18	- Water Supply, Sanitation, Housing and Urban Development	967.45	805.28	1772.73
1462.07		- Grants for Central and Centrally sponsored Plan Schemes	1150.99		- Information and Broadcasting	40.84	6.61	47.45
1145.46				278.43	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	102.77	198.48	301.25
				55.03	- Labour and Labour Welfare	55.86	0.52	56.38
				1069.78	- Social Welfare and Nutrition	523.53	736.10	1259.63
				80.51	- Others	38.88	38.52	77.40
				<b>4634.98</b>	<u>Economic Services</u>	<b>2950.10</b>	<b>1553.83</b>	<b>4503.93</b>
				784.06	- Agriculture and Allied Activities	685.46	169.58	855.04
				1226.12	- Rural Development	660.82	576.07	1236.89
				402.02	- Special Areas Programmes	169.40	290.67	460.07
				537.69	- Irrigation and Flood Control	586.77	30.74	617.51
				424.81	- Energy	-	16.40	16.40
				466.20	- Industry and Minerals	77.62	309.01	386.63
				693.53	- Transport	699.37	141.05	840.42
				6.03	- Science, Technology and Environment	0.82	8.04	8.86
				94.52	- General Economic Services	69.84	12.27	82.11
				<b>334.12</b>	- Grants-in-aid and Contributions	<b>369.15</b>	<b>6.91</b>	<b>376.06</b>
<b>7390.97</b>	<b>II</b>	Revenue deficit carried over to Section B	<b>8332.95</b>					
<b>31116.86</b>			<b>34161.27</b>	<b>31116.86</b>	<b>Total</b>	<b>29359.45</b>	<b>4801.82</b>	<b>34161.27</b>
								<b>34161.27</b>

Differences of 0.01 due to rounding

*Audit Report (Civil) for the year ended 31 March 2007*

2005-2006	Receipt		2006-2007	2005-2006	Disbursements				2006-2007
	( R u p e e s i n c r e a s e )								
						Non-Plan	Plan	Total	
<b>1168.59</b>	<b>Section B</b> III Opening Cash Balance including Permanent Advances and Cash Balance Investment		<b>4763.99</b>	-	III Opening Overdraft from RBI				-
Nil	IV Miscellaneous Capital receipts		Nil	<b>1652.72</b>	IV Capital Outlay	<b>8.64</b>	<b>2009.59</b>	<b>2018.23</b>	<b>2018.23</b>
				<b>27.85</b>	<u>General Services</u>	<b>6.61</b>	<b>73.64</b>	<b>80.25</b>	
				<b>315.94</b>	<u>Social Services</u>	<b>(-) 1.02</b>	<b>380.15</b>	<b>379.13</b>	
				8.61	- Education, Sports, Arts And Culture	0.09	10.23	10.32	
				79.54	- Health and Family Welfare	0.41	66.66	67.07	
					- Water Supply, Sanitation, Housing and Urban Development	(-) 1.06	270.75	269.69	
				196.38	- Information and Broadcasting	-	0.62	0.62	
				2.91	- Welfare of Scheduled Castes, Scheduled Tribes and Other				
				12.85	Backward Classes	-	13.32	13.32	
				-	- Labour and Labour Welfare	-	-	-	
				-	- Social Welfare and Nutrition	-	14.30	14.30	
				13.13	- Social Security and Welfare	-	-	-	
				2.52	- Other Social Services	(-) 0.46	4.27	3.81	
				<b>1308.93</b>	<u>Economic Services</u>	<b>3.05</b>	<b>1555.80</b>	<b>1558.85</b>	
				41.94	- Agriculture and Allied Activities	(-) 1.93	41.53	39.60	
				0.03	Rural Development	-	0.02	0.02	
				57.69	- Special Areas Programmes	-	72.82	72.82	
				195.75	- Irrigation and Flood Control	(-) 0.01	207.91	207.90	
				636.68	- Energy	-	791.83	791.83	
				46.06	- Industry and Minerals	-	119.56	119.56	
				318.84	- Transport	4.66	295.52	300.18	
					- Science, Technology and Environment	-	-	-	
				11.94	- General Economic Services	0.33	26.61	26.94	
<b>631.33</b>	V Recoveries of Loans and Advances		<b>237.90</b>	<b>1188.59</b>	V Loans and Advances disbursed	<b>85.91</b>	<b>1231.35</b>	<b>1317.26</b>	<b>1317.26</b>
583.82	- From Power Projects	159.71		1025.00	- For Power Projects	21.94	1070.02	1091.96	
44.42	- From Government Servants	38.98		2.72	- To Government Servants	2.08	-	2.08	
3.09	- From Others	39.21		160.87	- To Others	61.89	161.33	223.22	

\* Minus figure due to *proforma* correction of Ledger Balance

\*\* Minus figure due to excess adjustment on Capital Heads

2005-2006	Receipt	2006-2007	2005-2006	Disbursements	2006-2007	
(	R	u	p	e	e	
s	i	n	c	r	o	
)	r	e				
				Non-Plan	Plan	
				Total		
			<b>7390.97</b>	VI Revenue deficit brought down		<b>8332.95</b>
<b>15505.81</b>	VII Public debt receipts	<b>11032.36</b>	<b>6629.23</b>	VII Repayment of Public Debt		<b>3706.38</b>
	- Internal debt other than Ways and Means Advances and Overdraft	14921.85	1734.28	- Internal debt other than Ways and Means Advances and Overdraft	2427.72	
	- Ways and Means Advances	-	-	- Ways and Means Advances		
	- Loans and Advances from Central Government	583.96	4894.95	- Repayment of Loans and Advances to Central Government	1278.66	
4.01	VIII Amount transferred to Contingency Fund	<b>1.74</b>	<b>1.95</b>	VIII Expenditure from Contingency Fund		<b>6.98</b>
<b>32183.60</b>	IX Public Account receipts	<b>35408.25</b>	<b>27865.90</b>	IX Public Account disbursements		<b>33185.41</b>
	- Small Savings and Provident Funds	1129.69	841.98	- Small Savings and Provident Funds	880.66	
	- Reserve Funds	1600.29	364.48	- Reserve Funds	580.80	
	- Suspense and Miscellaneous	17545.71	13504.64	- Suspense and Miscellaneous	20078.28	
	- Remittances	2427.85	2433.14	- Remittances	3127.05	
	- Deposits and Advances	9480.06	10721.66	- Deposits and Advances	8518.62	
			Nil	- Miscellaneous Government Account		
Nil	X Closing Overdraft from Reserve Bank of India	Nil	<b>4763.98</b>	X Cash balance at end		<b>2877.03</b>
			0.33	- Cash in Treasuries and Local Remittances	0.32	
			(-) 12.33	- Deposits with Reserve Bank	(-) 70.88	
			14.76	- Departmental Cash Balance including Permanent Advances	32.35	
			1107.79	- Investment in earmarked funds	1506.04	
			3653.43	- Cash Balance Investment	1409.20	
<b>49493.34</b>	<b>Total</b>	<b>51444.24</b>	<b>49493.34</b>	<b>Total</b>		<b>51444.24</b>

\*Minus balance under reconciliation with RBI

## Appendix 1.4

(Refer paragraph 1.2, Page 3)

### Statement showing sources and application of funds

(Rupees in crore)

2005-2006		Sources		2006-2007
23725.89	1.	Revenue receipts		25828.32
631.33	2.	Recoveries of Loans and Advances		237.90
8876.58	3(a)	Increase in Public debt other than overdraft		7325.99
	4.	Net receipts from Public account		
287.71		Increase in Small Savings		313.90
-		Increase in Deposits and Advances		893.5
-		Net effect of Remittance		244.12
4041.07		Net effect of suspense and Miscellaneous		401.00
1235.81	5.	Increase in Reserve Funds		370.77
2.06	6.	Net effect of contingency fund		-
		Decrease in total cash balance		2285.21
<b>38800.45</b>		<b>Total</b>		<b>37900.26</b>
		Applications		
31116.86	1.	Revenue expenditure		34161.28*
1188.59	2.	Lending for development and other purposes		1317.26
1652.72	3.	Capital expenditure		2018.23
	4.	Net effect of Miscellaneous Government Account		-
2488.21	5.	Increase in closing cash balance		-
-	6.	Net effect of Suspense and Miscellaneous		-
1241.60	7.	Net effect of Deposits and Advances		-
5.28	8.	Net effect of remittance		-
-	9.	Net effect of Contingency Fund		5.24
1107.19	10.	Investment in ear-marked fund		398.25
<b>38800.45</b>		<b>Total</b>		<b>37900.26</b>

\* Difference of 0.01 due to rounding

#### Explanatory Notes for Appendices 1.8, 1.9 and 1.10

- The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
- Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.8** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc. do not figure in the accounts.
- Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement etc.
- There was an unreconciled difference of Rs 53.47 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposit with Reserve Bank". The difference was under reconciliation (September 2007).



## Appendix 1.5

(Refer paragraph 1.2, Page 3)

## Statement showing time series data on State Government finances

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007
	( R u p e e s i n C r o r e )				
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>14525</b>	<b>16608</b>	<b>19918</b>	<b>23726</b>	<b>25828</b>
(i) Tax Revenue	7046(48)	8768(53)	9924(50)	10388(44)	11695(45)
Taxes on Agricultural Income	2	1	2	2	1
Taxes on Sales, Trade, etc.	4192(60)	4831(55)	5716(58)	6109(59)	7079(61)
State Excise	567(8)	620(7)	672(7)	743(7)	817(7)
Taxes on Vehicles	249(4)	535(6)	528(5)	538(5)	509(4)
Stamps and Registration fees	720(10)	795(9)	1007(10)	1178(11)	1259(11)
Land Revenue	658(9)	933(11)	1133(11)	917(9)	953(8)
Other taxes	658(9)	993(11)	866(9)	901(9)	1077(9)
(ii) Non Tax Revenue	654(5)	606(4)	1346(7)	1019(4)	1249(5)
(iii) State's share of Union taxes and duties	4587(32)	5341(32)	6385(32)	6668(28)	8505(33)
(iv) Grants in aid from GOI	2238(15)	1893(11)	2263(11)	5650(24)	4379(17)
<b>2. Misc. Capital Receipts</b>	Nil	Nil	Nil	Nil	Nil
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>14525</b>	<b>16608</b>	<b>19918</b>	<b>23726</b>	<b>25828</b>
<b>4. Recoveries of Loans and Advances</b>	213	91	747	631	238
<b>5. Public Debt Receipts</b>	<b>15575</b>	<b>20677</b>	<b>16124</b>	<b>15506</b>	<b>11032</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	13007(84)	18638(90)	14485(90)	14922(96)	10411(94)
Net transactions under Ways and Means Advances and Overdrafts	-	668(3)	-	-	-
Loans and Advances from Government of India <sup>1</sup>	2568(16)	1371(7)	1639(10)	584(4)	621(6)
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>30313</b>	<b>37376</b>	<b>36789</b>	<b>39863</b>	<b>37098</b>
<b>7. Contingency Fund Receipts</b>	-	-	-	-	-
<b>8. Public Account receipts</b>	24060	29800	30460	32184	35408
<b>9. Total receipts of the State (6+7+8)</b>	<b>54373</b>	<b>67176</b>	<b>67249</b>	<b>72047</b>	<b>72506</b>
<b>Part B. Expenditure /Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>23161(92)</b>	<b>25757(87)</b>	<b>28146(90)</b>	<b>31117(92)</b>	<b>34161</b>
Plan	1784(8)	1921(7)	2635(9)	4292(14)	4802(14)
Non-Plan	21377(92)	23836(93)	25511(91)	26825(86)	29359(86)
General Services (including Interests Payments)	12588(54)	14419(56)	15710(56)	16348(53)	17901(53)
Social Services	7599(33)	8036(31)	8627(31)	9800(31)	11380(33)
Economic Services	2742(12)	3044(12)	3557(12)	4635(15)	4504(13)
Grants-in-aid and Contribution	232(1)	258(1)	252(1)	334(1)	376(1)
<b>11. Capital Expenditure</b>	<b>784(3)</b>	<b>756(3)</b>	<b>1834(7)</b>	<b>1653(5)</b>	<b>2018</b>
Plan	764(97)	743(98)	829(45)	1362(82)	2009(100)
Non-Plan	20(3)	13(2)	1005(55)	291(18)	9
General Services	32(4)	15(2)	24(1)	28(2)	80(4)
Social Services	123(16)	140(19)	150(8)	316(19)	379(19)
Economic Services	629(80)	601(79)	1660(91)	1309(79)	1559(77)
<b>12. Disbursement of Loans and Advances</b>	<b>1363(5)</b>	<b>3056</b>	<b>1337</b>	<b>1189</b>	<b>1317</b>
<b>13. Total (10+11+12)</b>	<b>25308</b>	<b>29569</b>	<b>31317</b>	<b>33958*</b>	<b>37496</b>
<b>14. Repayments of Public Debt</b>	<b>2991</b>	<b>8851</b>	<b>3006</b>	<b>6629</b>	<b>3706</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	776	2162	953	1734	2428
Net transactions under Ways and Means Advances and Overdrafts	583	668	830	-	-
Loans and Advances from Government of India	1632	6689	1223	4895	1278
<b>15. Appropriation to Contingency Fund</b>	Nil	Nil	Nil	4	2
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>28299</b>	<b>38420</b>	<b>34323</b>	<b>40592</b>	<b>41204</b>
<b>17. Contingency Fund disbursements</b>	0.23	0.86	2	2	7
<b>18. Public Account disbursements</b>	24605	28903	32179	27866	33185
<b>19. Total disbursement by the state (16+17+18)</b>	<b>54259.23</b>	<b>67323.86</b>	<b>66504</b>	<b>68460</b>	<b>74396</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	- 8635	- 9149	- 8228	- 7391	- 8333
<b>21. Fiscal Deficit (3+4-13)</b>	- 10570	- 12870	- 10653	- 9601	- 11430
<b>22. Primary Deficit (21-23)/Surplus</b>	- 2760	- 3516	- 886	+ 368	- 252
<b>Part D Other data</b>					
23. Interest Payments (included in revenue exp.)	7810	9354	9767	9969	11179
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	211(3)	1489(16)	1718(15)	1937(17)	1588
25. Financial Assistance to local bodies etc.	6529	6330	7013	9117	6537
26. Ways and Means Advances/Overdraft availed (days)	348	361	334	3**	7
27. Interest on WMA/Overdraft	76	61	42	0.09	-
28. Gross State Domestic Product (GSDP)	154063	172247	189068(P)	213427 (A)	239727(A)
29. Outstanding Debt (year end)	77543	89388	104334	113493	122398
30. Outstanding guarantees (year end)	11194	11044	14871	14085	13137
31. Maximum amount guaranteed(year end)	17649	17256	21488	22379	21826
32. Number of incomplete projects	25	25	25	25	25
33. Capital blocked in incomplete projects <sup>2</sup>	1538	1572	1567	1606	1653

<sup>1</sup> Includes Ways and Means Advances from GOI<sup>2</sup> Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads (Details in Appendix 1.12).

Note : Figures in brackets represent percentage (rounded)

\* Due to rounding \*\*Special Ways and Means Advances

**Appendix 1.6**

(Refer Paragraph 1.5.5, Page 17)

**Statement showing Utilisation Certificates for grants outstanding from departments**

Sl. No.	Department	Up to 2003-2004		2004-2005		2005-2006 (up to 31-12-2006)		Total	
		No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
( R u p e e s i n l a k h )									
1	Agriculture	365	9069.99	188	4554.06	34	118.02	587	13742.07
2	Animal Resources Development	21	238.36	19	29.13	07	103.91	47	371.40
3	Commerce and Industries	80	8418.94	23	4166.16	07	2499.81	110	15084.91
4	Consumer Affairs	01	0.06	-	-	01	1.51	02	1.57
5	Co-operation	93	2299.69	24	993.60	10	342.61	127	3635.90
6	Cottage and Small Scale Industries	174	3673.87	147	6134.31	75	5836.27	396	15644.45
7	Development and Planning	130	6889.14	101	5609.32	188	7948.09	419	20446.55
8	Education	12047	340729.42	4402	120968.59	1641	18573.51	18090	480271.52
9	Environment	05	727.80	13	229.72	14	224.64	32	1182.16
10	Excise	-	-	01	0.10	-	-	01	0.10
11	Finance	17	757.10	17	2547.16	33	46.56	67	3350.82
12	Fisheries	251	3578.73	50	457.37	73	1727.06	374	5763.16
13	Food Processing and Horticulture	13	213.33	11	19.12	07	12.61	31	245.06
14	Food and Supply	06	9311.48	04	563.67	01	0.46	11	9875.61
15	Forest	03	40.04	06	14.38	02	128.89	11	183.31
16	Governor's Secretariat	-	-	02	5.37	-	-	02	5.37
17	Health and Family Welfare	87	404.92	73	332.14	39	339.61	199	1076.67
18	Hill Affairs	05	40.85	45	1197.12	93	2559.91	143	3797.88
19	Home (Parliamentary Affairs)	228	2653.82	409	9511.24	274	7709.23	911	19874.29
20	Industrial Reconstruction	-	-	03	148.79	-	-	03	148.79
21	Information and Cultural Affairs	116	487.30	161	451.03	125	393.75	402	1332.08
22	Irrigation and Waterways	-	-	09	107.38	01	40.00	10	147.38
23	Judicial	12	501.68	11	157.69	06	16.56	29	675.93
24	Labour	415	576.89	294	861.59	169	417.68	878	1856.16
25	Land Revenue	448	3637.59	10	162.13	101	527.01	559	4326.73
26	Municipal Affairs	1854	50522.55	526	10617.14	1650	27289.95	4030	88429.64
27	Power	29	321.26	14	7502.40	08	30531.25	51	38354.91
28	Public Health Engineering	06	110.84	05	35.54	-	-	11	146.38
29	Public Undertakings	01	1530.82	-	-	01	173.77	02	1704.59
30	Public Works	14	621.67	06	175.34	02	7.77	22	804.78
31	Relief	10	8.34	40	287.89	13	131.96	63	428.19
32	Panchayat and Rural Development	3800	20869.72	3541	31989.80	2605	46596.30	9946	99455.82
33	SC&ST Welfare	351	2787.14	169	745.44	12	11.37	532	3543.95
34	Social Welfare	638	6015.01	901	4764.08	280	662.24	1819	11441.33
35	Sports and Youth Services	928	2042.75	768	2517.45	278	341.59	1974	4901.79
36	Sunderban Affairs	02	57.20	-	-	-	-	02	57.20
37	Tourism	11	216.47	06	120.00	15	601.94	32	938.41
38	Transport	49	12694.93	14	3102.53	76	17670.67	139	33468.13
39	Urban Development	29	1802.82	12	675.60	17	112.69	58	2591.11
40	Water Investigation and Development	13	1030.87	10	1173.02	02	205.76	25	2409.65
	<b>Total</b>	<b>22252</b>	<b>494883.39</b>	<b>12035</b>	<b>222927.40</b>	<b>7860</b>	<b>173904.96</b>	<b>42147</b>	<b>891715.75</b>

**Appendix 1.7**

(Refer paragraph 1.5.6, Page 17)

**Statement showing Audit Reports not laid before the Legislature**

Sl No	Organisation	Department responsible for laying the Report	Year(s) of Accounts for which Audit Report has been issued but not laid	Month of issue of Audit Report(s)
1	Commissioners for Rabindra Setu	Public Works	2002-2003 2003-2004 2004-2005 2005-2006	June 2004 August 2005 June 2006 March 2007
2	Hooghly River Bridge Commissioners	Transport	2001-2002 2002-2003 2003-2004	June 2004 September 2005 February 2007
3	Kolkata Metropolitan Development Authority	Urban Development	2002-2003	October 2005
4	West Bengal Comprehensive Area Development Corporation	Panchayat and Rural Development	2002-2003 2003-2004	October 2006
5	West Bengal Human Rights Commission	Home (Special Cell)	2001-2002	June 2003
6	West Bengal Commission for Women	Women & Child Development & Social Welfare	2002-2003 2003-2004 2004-2005 2005-2006	December 2004 August 2005 April 2006 April 2007
7	State Legal Services Authority	Judicial	1998-1999 1999-2000 2000-2001 2001-2002 2002-2003 2003-2004 2004-2005	October 2001 April 2002 November 2002 March 2003 December 2004 October 2005 December 2006
8	West Bengal University of Animal & Fishery Sciences	Animal Resources Development	1995-1996 1996-1997 1997-1998 1998-1999 1999-2000	March 2004 April 2004 June 2004 July 2004 March 2005
9	West Bengal Housing Board	Housing	2005-2006	February 2007

**Appendix 1.8**  
(Refer paragraph 1.5.6, Page 18)

**Statement showing status of audit**

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of audit report	Year upto which Audit Report had been laid before the legislature	Remarks
1.	Commissioners for Rabindra Setu	2004-2009	2006-2007	2005-2006	2005-2006	21.03.2007	2001-2002	
2.	Hooghly River Bridge Commissioners	2002-2007	2006-2007	2004-2005	2003-2004	13.02.2007	2000-2001	
3.	Kolkata Metropolitan Development Authority	upto 2006-2007	2004-2005 2005-2006 2006-2007	2003-2004	2002-2003	25.10.2005	2001-2002	
4.	West Bengal Housing Board	upto 2006-2007	2006-2007	2005-2006	2005-2006	16.02.2007	2004-2005	
5.	West Bengal Comprehensive Area Development Corporation	upto 2008-2009	2006-2007	2005-2006	2003-2004	23.10.2006	1996-1997	SAR for 2004-2005 is under issue. Reminder for laying of previous ARs issued in August 2007.
6.	West Bengal University of Animal & Fishery Sciences	2009-2010	2006-2007	2003-2004	1999-2000	23.03.2005	-	Reminder for laying previous ARs issued in August 2007.
7.	Darjeeling Gorkha Hill Council	Upto 2007-2008	2006-2007	1990-1991	Nil	Nil	Nil	Accounts upto 1990-1991 completed. Reminder for submission of accounts from 1991-1992 issued in August 2007.
8.	West Bengal Commission for Women	Upto 2006-2007	2006-2007	2005-2006	2005-2006	30.04.2007	2001-2002	Reminder for laying previous ARs issued in August 2007.
9.	West Bengal Human Rights Commission	Permanent entrustment	2006-2007	2004-2005	2001-2002	25.06.2003	2000-2001	Reminder for laying previous ARs issued in August 2007.
10.	State Legal Services Authority, West Bengal	Permanent entrustment	2006-2007	2005-2006	2004-2005	19.12.2006	1997-1998	Reminder for laying previous ARs issued in August 2007.
11	West Bengal Heritage Commission	2001-2006	2006-2007	2005-2006*	-	-	-	Draft Audit completed. SAR under issue.

\* There are no transactions for the years 2001-2002 (Inception) and 2002-2003 and hence accounts not submitted

**Appendix 1.9**

(Refer paragraph 1.5.7, Page 18)

**Statement showing arrears in preparation of accounts**

Name of the bodies	Number of years	Accounts in arrear	Number of accounts in arrears
Municipal Corporations/ Municipalities	1-6	2001-2006	31
Universities and other Educational Institution	1-3	2003-2006	5

**Appendix 1.10**

(Refer paragraph 1.5.8, Page 18)

**Statement showing unutilised Government Grant as on 31 March 2007**

Sl. No.	Name of the Institution	Year of Accounts audited	Unutilised grants (Rs in Lakh)
<b>ZILLA PARISHAD</b>			
1	Hooghly	2004-2005	2635.28
2	Medinipur (Purba)	2004-2005	1538.79
3	Murshidabad	2004-2005	4007.79
4	North 24 Parganas	2004-2005	3882.01
<b>Total</b>			<b>12063.87</b>
<b>MUNICIPAL CORPORATION/MUNICIPALITY</b>			
5	Arambag	2004-2006	(-) 98.24
6	Asansol Municipal Corporation	2004-2005	361.74
7	Baduria	2004-2006	23.90
8	Bansberia	2003-2006	106.90
9	Baruipur	2003-2005	87.45
10	Beldanga	2004-2006	211.82
11	Bishnupur	2004-2006	83.28
12	Brudwan	2003-2006	609.86
13	Dalkhola	2003-2006	112.29
14	Dhuliyān	2004-2006	123.86
15	Dinhata	2002-2005	108.49
16	Gobordanga	2004-2006	159.88
17	Islampur	2004-2006	138.64
18	Jalpaiguri	2002-2005	66.73
19	Jangipur	2004-2006	213.44
20	Jhargram	2004-2006	232.85
21	Kanchrapara	2002-2005	208.59
22	Katwa	2004-2006	128.16
23	Kharar	2004-2006	163.71
24	Kulti	2004-2006	739.64
25	Mall	2002-2005	86.53
26	Mathabhanga	2004-2006	88.62
27	Nabadwip	2004-2006	405.08
28	Nalhati	2001-2006	137.88
29	North Barrackpur	2002-2005	127.06
30	Old Malda	2002-2005	64.28
31	Rajarhat Gopalpur	2004-2006	271.70
32	Taki	2004-2006	167.42
33	Tamluk	2004-2006	267.87
34	Tufangunj	2002-2005	33.68
35	Uluberia	2004-2006	103.35
36	Pujali	2002-2006	82.94
37	Shantipur	2004-2005	281.39
38	Barasat	2004-2006	210.94
39	Birnagar	2004-2006	(-) 20.90
40	Garulia	2004-2006	120.16
41	Chandrakona	2003-2006	73.64
42	Memari	2004-2006	144.31
43	Khirpai	2004-2006	100.14
44	Rajpur-Sonarpur	2004-2006	923.55
45	Khragpur	2004-2006	349.27
46	Dum Dum	2004-2006	199.92
47	Raiganj	2002-2006	124.72
48	Medinipur	2004-2006	474.26
49	Durgapur Municipal Corporation	2005-2006	279.44
50	Chandannagore Municipal Corporation	2005-2006	73.43
51	Gayeshpur	2004-2006	156.66
52	Taherpur Notified Area Authority	2003-2006	79.41
53	Chakdah	2004-2006	89.24
<b>Total</b>			<b>9278.98</b>
<b>Grand Total</b>			<b>21342.85</b>

**Appendix 1.11**

(Refer Paragraph 1.6, Page 18)

**Statement showing year-wise and department-wise analysis of cases of misappropriation, losses, etc. awaiting final action at the end of March 2007**

Sl. No.	Name of the Department	Reported up to 31 March 2005		Reported in 2005-2006		Reported in 2006-2007		Total	
		Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)
1	Agriculture	44	1549708	-	-	-	-	44	1549708
2	Animal Resources Development	23	1823524	-	-	-	-	23	1823524
3	Commerce and Industries	1	150311	-	-	-	-	1	150311
4	Cottage and Small Scale Industries	2	1180314	-	-	-	-	2	1180314
5	Finance	10	1386489	-	-	-	-	10	1386489
6	Fisheries	1	912384	-	-	-	-	1	912384
7	Food and Supplies	3	50157	-	-	-	-	3	50157
8	Forests	6	1217613	-	-	-	-	6	1217613
9	Health and Family Welfare	79	7149906	-	-	-	-	79	7149906
10	Higher Education	1	31800	-	-	-	-	1	31800
11	Home (Civil Defence)	1	190892	-	-	-	-	1	190892
12	Home (Police)	11	634910	-	-	-	-	11	634910
13	Housing	1	177875	-	-	-	-	1	177875
14	Irrigation and Waterways	20	9881355	-	-	-	-	20	9881355
15	Judicial	4	586759	-	-	-	-	4	586759
16	Labour	11	168190	-	-	-	-	11	168190
17	Land and Land Reforms	354	4421807	1	238378	-	-	355	4660185
18	Mass Education Extension	2	80504	-	-	-	-	2	80504
19	Municipal Affairs	1	187000	-	-	-	-	1	187000
20	Public Health Engineering	2	2932711	-	-	-	-	2	2932711
21	Public Works	5	174437	-	-	-	-	5	174437
22	Public Works (Roads)	5	2254372	-	-	-	-	5	2254372
23	Refugee, Relief and Rehabilitation	1	232084	-	-	-	-	1	232084
24	Relief	4	2082971	-	-	-	-	4	2082971
25	Rural Development	36	5236162	-	-	-	-	36	5236162
26	School Education	7	5687541	-	-	-	-	7	5687541
27	Social Welfare	3	2227976	-	-	-	-	3	2227976
28	Sports and Youth Services	1	323731	-	-	-	-	1	323731
29	Technical Education and Training	10	1816768	-	-	-	-	10	1816768
30	Urban Development	2	149920	-	-	-	-	2	149920
31	Water Investigation and Development	23	142450	-	-	-	-	23	142450
<b>Total:</b>		<b>674</b>	<b>55042621</b>	<b>1</b>	<b>238378</b>	<b>-</b>	<b>-</b>	<b>675</b>	<b>55280999</b>
<b>Total amount (Rupees in lakh)</b>			<b>550.43</b>		<b>2.38</b>		<b>-</b>		<b>552.81</b>

### Appendix 1.12

(Refer paragraph 1.7.1, Page 19)

#### Statement showing department-wise position of non preparation of *pro forma* accounts since inception

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Remarks
1.	Cottage and Small Scale Industries	5	(i) Government Sales Emporia in Kolkata and Howrah	1951	1951-52 to 1962-63 and 1969-70 to 1980-81	Merged with another Government company from September 1980. Accounts not prepared since inception.
			(ii) Silk reeling scheme.	1956	1956-57	Accounts not prepared since inception. The Department had approached the Finance Department in December 2000 to consider waiving preparation of <i>proforma</i> accounts
			(iii) Training-cum-Production Centre – Mechanical Toys, Hooghly	1972	1972-73 to 1986-87	Wound up from 21-06-1986. Accounts not prepared since inception.
			(iv) Central Lock Factory, Bargachia, Howrah	1972	1972-73 to 1994-95	Closed from 1702-1995. Accounts not prepared since inception.
			(v) Industrial Estate, Manicktola	1983	1983-84 to 1995-96	Merged with another Company from 17-07-1995. Accounts not prepared since inception.

**Appendix 1.13**

(Refer paragraph 1.7.1, Page 19)

**Statement showing department-wise position of arrears in preparation of *proforma* accounts**

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest accounts received upto June 2007 (Rupees in lakh)
1	Animal Resources Development	4	i) Durgapur Milk Supply Scheme	1972	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2003-2004	29.11	5157.84
			ii) Krishnanagar Milk Supply Scheme	1977	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2003-2004	34.63	3621.82
			iii) Burdwan Milk Supply Scheme	1982	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products at reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2004-2005	33.21	3229.83
			iv) Greater Calcutta Milk Supply Scheme	1990	To supply good quality milk and milk products at reasonable rates	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss	No arrear	1048.02	100074.82
2.	Commerce and Industries	1	Oriental Gas Company's Undertakings	1960	Production of gas and supply thereof in Calcutta and its environs. The company was merged with Greater Calcutta Milk Supply Scheme in 1990.	Loss due to high employment cost, low sells.	1976-1977	1.42	108.64



Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest accounts received upto June 2007 (Rupees in lakh)
3.	Cottage & Small Scale Industries	4	(1) Central Engineering Organisation, Howrah	1956	To assist small scale industrial units and local artisans by providing them with necessary infrastructure, appropriate technology and marketing facilities	Inadequate set up to procure orders for SSI units.	1998-1999	5.13	424.52
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles.	Low productivity of workers, under-utilisation of capacity.	1998-1999	2.95	276.16
			(3) Integrated Wood Industries Scheme, Durgapur.	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles	Low productivity of workers, under-utilisation of capacity.	1998-1999	4.45	390.10
			(4) Integrated Wood Industries Scheme, Kalyani.	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles	Low productivity of workers, under-utilisation of capacity.	1998-1999	6.36	495.90
4.	Fisheries	1	Scheme for production of shark liver oil, fish meal, etc.	1961	To produce shark liver oil as a substitute of cod liver oil to meet the demand of vitamin A and to produce partly feed and fertiliser by converting trash fish into fish meal.	Production was stopped in 19982-1983 due to non-availability of selected variety of shark. Due to stiff competition from private sector and high establishment cost the production became unremunerative and ultimately stopped in 1992-1993.	1994-1995	0.01	NA

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest accounts received upto June 2007 (Rupees in lakh)
5.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other medicinal plants	1888	To Process quinine from dry bark of cinchona plants. To produce emetine and diosgenin from ipecac root and discorea tubes respectively.	Failure to achieve production targets, low productivity of plantation labour, under utilization of plant capacity, high production cost, low selling price and inadequate demand.	2004-2005	357.23	29335.34
6.	Food and Supplies	1	Scheme for Public Distribution of Foodgrains (PDS)	1986	Supply of foodgrains and food stuff to the consumers at reasonable and affordable price throughout the year. To distribute foodgrains through distributors. Price security to farmers. Food security to BPL people.	Does not arise	2002-2003	276.10	Accumulated profit
7	Housing	2	(i) Directorate of Brick Production (Manual) (ii) Mechanical Brick Factory, Palta	1965 1965	To stabilise the price of bricks through large scale production by manual and mechanical process and conserving agricultural land by using river silt as raw material.	High cost of production due to higher administrative and maintenance cost, low production, huge inventory and wastage/ shortage of stores and stocks.	1991-1992 1996-1997	4.49 21.74	1049.35 2348.14
8.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	Carriage of goods by ropeway from Bijanbari to Darjeeling	Low capacity utilisation and non-installation of procured equipment.	1983-1984	0.26	18.09
<b>Total</b>		<b>15</b>						<b>1825.11</b>	<b>146530.55</b> i.e. <b>1465.31 crore</b>

Total investment against loss incurring undertakings (Rs 1825.11 – Rs 276.10) crore = Rs 1549.01 crore

### Appendix 1.14

(Refer paragraph 1.7.2, Page 20)

**Statement showing the details of investment and accumulated profit of major Government companies and Statutory corporations as per their latest finalised accounts (till 30 September 2007)**

Sl. No.	Sector and name of the Company/ Corporation	Paid-up capital (including share application money)	Accumulated profit(+)/ loss (-)	State Government's Contribution to paid-up capital
<b>(Rupees in lakh)</b>				
<b>A</b>	<b>Working Government companies</b>			
1	West Bengal Tea Development Corporation Limited	3058.74	(-) 9161.80	3058.74
2	West Bengal State Minor Irrigation Corporation	1165.00	(-) 1223.06	1165.00
3	Greater Calcutta Gas Supply Corporation Limited	3632.95	(-) 15487.72	3632.95
4	The West Bengal Small Industries Development Corporation Limited	2448.23	(-) 4290.60	2448.23
5	Westinghouse Saxby Farmer Limited	38699.17	(-) 37809.55	38686.92
6	West Bengal Electronics Industry Development Corporation Limited	19742.36	(-)14597.81	19571.36
7	West Bengal Housing Infrastructure Development Corporation Limited	1450.00	88.46	1285.00
8	Durgapur Chemicals Limited	38501.08	(-) 35200.27	38501.08
9	Gluconate Health Limited	9357.13	(-) 8766.73	9357.13
10	The Durgapur Projects Limited	75500.00	(-) 35570.81	75500.00
11	The West Bengal Power Development Corporation Limited	244860.23	(+) 41532.65	244860.23
12	The West Bengal Industrial Development Corporation Limited	23259.66	(+) 440.86	23259.66
13	West Bengal Infrastructure Development Finance Corporation Limited	6530.11	(+) 38118.34	6530.11
14	The Calcutta Tramways Company (1978) Limited	2040.13	(-) 53094.57	2040.13
15	West Bengal Surface Transport Corporation Limited	1.00	(-) 6809.08	1.00
	<b>Total-A (Working Government Companies)</b>	<b>470245.78</b>		<b>469897.53</b>
<b>B</b>	<b>Working Statutory Corporations</b>			
1	West Bengal State Electricity Board	135262.00	(-)567889.00	135262.00
2	West Bengal Financial Corporation	8596.83	(-) 10556.91	7461.92
	<b>Total-B</b>	<b>143858.83</b>		<b>142723.92</b>
	<b>Grand Total (A+B)</b>	<b>614104.61</b>		<b>612621.45</b>

**Appendix 2.1**

(Refer Paragraph 2.3.1, Page 34)

**Statement showing some Major Savings**

Grant No.	Head of Account	Savings (Rupees in crore)
15	2202-General Education-	
	01-Elementary Education-102-Assistance to Non-Government Primary Schools – Non-Plan-Schools for Boys and Girls	150.55
	02-Secondary Education-110-Government Secondary Schools – Secondary Schools for Boys and Girls	84.96
	Assistance to Non-Government Secondary Schools-teaching and Educational Facilities for Children of Age group 11-14	41.57
	Assistance to Non-Government Higher Secondary Institutions	40.03
18	2071-Pensions and Other Retirement Benefits-102-Commuted Value of Pensions – Funds required for Payment of Commuted Value of Pensions.	28.94
	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantra Sainik Samman Pension	24.70
	2250-Other Social Services-Grants towards Marketing Facilities-Marketing Promotion	10.45
	2049-Interest Payment-8 per cent West Bengal Loan (New Loan)	70.37
	6003-Internal Debt of the State Government -110-Ways and Means Advances from the Reserve Bank of India -Normal	1000.00
21	2235-Social Security and Welfare-Supply of Rice to the APL/BPL Families in the TPDS at the subsidised Rate	141.82
24	2210-Medical and Public Health-	
	025-Liability of completed SHSDP-II Project	24.83
	Basic Health Project for upgradation of Primary Health Care Services	24.47
	Prevention and Control of Diseases- Malaria Control and Eradication of Malaria	13.39
	2211-Family Welfare-Establishment and Maintenance of Rural Family Welfare Centre	12.84
4210-Capital Outlay on Medical and Public Health-DFID Assisted Programme for Health System Development Initiative	23.00	
25	3054-Roads and Bridges-002-Transfer to WB Transport Infrastructure Development Fund (WBTIDF)	153.59
	5054-Capital Outlay on Roads and Bridges-	
	West Bengal Transport Infrastructure Development Fund (WBTIDF)	66.32
	Improvement of State Roads and Bridges	46.98
	03-State Highways-West Bengal Corridor Development Project	30.28
04-District and other Roads-Scheme under RIDF, PW Department	30.72	
Plan-SP 005-programmes for Roads and Bridges under Special Central Assistance	50.40	
32	4711-Capital Outlay on Flood Control Projects-	
	103-Civil Works –SP 544-Critical anti erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission	23.10
	CS 001- Critical anti-erosion works on Ganga Basin States during the Xth Plan (Central Share)	27.21
	SP 003- Critical anti erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)	21.90
	4700-Capital Outlay on Major Irrigation-	
Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme	30.07	
SP 002- Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme	23.45	

Grant No.	Head of Account	Savings (Rupees in crore)
39	2217-Urban Development-	
	Fixed Grant to the Municipal Corporations and Other Urban Local Bodies towards the Salaries of their Employees	84.82
	Kolkata Urban Services for the Poor (DFID) (EAP)	27.74
45	4215-Capital Outlay on Water supply and Sanitation	
	Eradication of Arsenic Contamination of Ground Water as per Recommendation of 12th Finance Commission	92.96
	Plan-SP 005- Eradication of Arsenic Contamination of Ground Water as per Recommendation of 12th Finance Commission	34.50
55	4702-Capital Outlay on Minor Irrigation-	
	SP 019-Provision for Implementation of Programmes under RIDF XI	9.60
	SP 024- Provision for Implementation of Programmes under RIDF XI	28.00
<b>Total</b>		<b>2473.56</b>

## Appendix 2.2

(Refer Paragraph 2.3.1, Page 34)

### Statement showing cases where expenditure fell short by more than Rs 1 crore in each case and also in excess of 10 per cent of the total provision

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
	<b>Revenue Voted</b>		
1 -	State Legislature	5.69 (24)	Not intimated (June 2007)
4 -	Agricultural Marketing	1.75 (16)	Not intimated (June 2007)
5 -	Agriculture	43.32 (13)	Not intimated (June 2007)
6 -	Animal Resources Development	55.00 (19)	Not intimated (June 2007)
7 -	Backward Classes Welfare	58.33 (16)	Savings (Rs 1.25 crore) was due to augmentation of fund by supplementary provision required for maintenance of Government Managed Hostels and also for grants under Article 275 (1) of the Constitution of India and Tribal-Sub-Plan. Savings (Rs 1.35 crore) was due to augmentation of fund by supplementary provision required for payment of scholarship and stipends to students belonging to SC categories. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007)
10 -	Consumer Affairs	4.85 (20)	Not intimated (June 2007)
12 -	Development and Planning	52.60 (16)	Savings (Rs 2.56 crore) was due to augmentation of fund by supplementary provisions required for Bidhyak Elaka Unnayan Prakash. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007).
13 -	Education (Higher)	99.59 (11)	Savings (5.85 crore) was due to augmentation of fund by supplementary provisions in March 2007 required for meeting additional establishment charges. Savings (Rs 8.79 crore) was due to augmentation of fund by supplementary provision obtained in March 2007 required for payment of application fees under sub-section (2) of Section 18 (B) and other fees and compensations under 2nd provision to Section 18 F of the NCTE Act, 1983. Savings (Rs 2.54 crore) was due to augmentation of fund by supplementary provision obtained in March 2007 required for undertaking face lifting civil and electrical works in several Government college buildings in connection with NAAC Accreditation. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007).
21 -	Food and Supplies	173.42 (51)	Not intimated (June 2007)
22 -	Food Processing Industries and Horticulture	8.72 (48)	Not intimated (June 2007)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
25 -	Public Works	180.60 (15)	Savings (Rs 153.59 crore) was due to augmentation of fund by supplementary provision in March 2007 required for transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF). Savings (Rs 1.75 crore) was due to creation of fund by supplementary provision in March 2007 required for settlement of outstanding balances under Cash Settlement Suspense Account (CSSA). Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007).
30 -	Information and Cultural Affairs	9.90 (12)	Savings (Rs 4.60 crore) was due to augmentation of fund by supplementary provision in March 2007 required for advertising and visual publicity. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007).
31 -	Information Technology	14.49 (52)	Not intimated (June 2007).
34 -	Judicial	20.80 (14)	Not intimated (June 2007).
35 -	Labour	55.09 (27)	Not intimated (June 2007).
38 -	Minorities Development and Welfare	16.35 (79)	Not intimated (June 2007).
39 -	Municipal Affairs	185.97 (13)	Savings (Rs 0.92 crore) was due to augmentation of fund by supplementary provision in March 2007 required for grants to Municipal Corporations in respect of their share of Entertainment Tax and Taxes on Vehicles and also for Fixed Grants which was mainly used for vector control, energy consumptions, water supply, etc. by the Municipalities. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
42 -	Personnel and Administrative Reforms	4.30 (26)	Savings (Rs 0.81 crore) was due to augmentation of fund by supplementary provision in March 2007 required for meeting additional establishment charges. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
44 -	Public Enterprises	1.78 (11)	Savings (Rs 0.16 crore) was due to less requirement of fund as the matching grant of the State Government to the DFID Grant, for re-structuring of PSEs in West Bengal. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
46 -	Refugee, Relief and Rehabilitation	8.20 (34)	Not intimated (June 2007).
47 -	Relief	247.18 (47)	Savings (Rs 1 crore) was due to augmentation of fund by supplementary provision in March 2007 required for meeting the expenditure towards distribution of clothing, etc. among the indigent persons through MLAs. Savings (Rs 2.10 crore) was due to augmentation of fund by supplementary provision in March 2007 required for meeting the expenditure towards normal G.R. food and clothes. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007).

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
51 -	Technical Education and Training	33.11 (24)	Savings (Rs 27.78 crore) was due to augmentation of fund by supplementary provision in March 2007 required for introduction of Vocational Education and Training under the West Bengal State Council for Vocational Education and Training. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
52 -	Tourism	7.85 (42)	Savings (Rs 7.29 crore) was due to augmentation of fund by supplementary provision in March 2007 required for grants to Great Eastern Hotel. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2007)
55 -	Water Investigation and Development	37.19 (12)	Savings (Rs 2.61 crore) was due to augmentation of fund by supplementary provision in March 2007 required for additional provision for purchase of diesel, mobil for Minor Irrigation Schemes. Savings (Rs 5.79 crore) was due to augmentation of fund by supplementary provision in March 2007 required for additional provisions for electricity charges payable to WBSEB on account of Minor Irrigation Schemes. Savings (Rs 17.45 crore) was due to augmentation of fund by supplementary provision in March 2007 required for maintenance of River Lift Irrigation Schemes. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007)
56 -	Women and Child Development and Social Welfare	98.53 (15)	Savings (Rs 1.61 crore) was due to augmentation of fund by supplementary provision in March 2007 required for implementation of Sayamsiddha Scheme. Savings (Rs 2 crore) was due to creation of fund by supplementary provision in March 2007 required for implementation of Kishori Shakti Yojana. Reasons for savings in other cases and for final savings in all the cases have not been intimated (June 2007)
59 -	Self-Help Groups and Self-Employment	26.34 (99)	Not intimated (June 2007)
	<b>Capital Voted</b>		
4 -	Agricultural Marketing	5.14 (67)	Not intimated (June 2007).
5 -	Agriculture	6.14 (42)	Savings (Rs 0.54 crore) was due to enhancement of fund by supplementary provision in March 2007 required for implementation of RIDF Scheme. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
6 -	Animal Resources Development	5.22 (67)	Not intimated (June 2007).
7 -	Backward Classes Welfare	5.36 (29)	Savings (Rs 5 crore) was due to creation of fund by supplementary provision required for infrastructure facilities programme for Backward Classes under RIDF and also for construction of Hostels for OBC Boys and Girls. Reasons for savings in other cases and for final savings have not been intimated (June 2007).
18 -	Finance	4.92 (11)	Not intimated (June 2007)
19 -	Fire Services	3.39 (38)	Not intimated (June 2007)
20 -	Fisheries	5.49 (19)	Not intimated (June 2007)
21 -	Food and Supplies	9.00 (100)	Not intimated (June 2007)



	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
22 -	Food Processing Industries and Horticulture	4.51 (55)	Savings (Rs 4.26 crore) was due to augmentation of fund by supplementary provision in March 2007 required for Food Processing Industries Development Programme. Reasons for savings in all other cases and for final savings in all the cases have not been intimated (June 2007).
23 -	Forest	12.86 (86)	Not intimated (June 2007)
24 -	Health and Family Welfare	62.67 (54)	Not intimated (June 2007)
25 -	Public Works	310.31 (43)	Savings (Rs 66.32 crore) was due to minus expenditure which was attributed to periodical adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007. Reasons for savings in all other cases and for final savings in all the cases have not been intimated (June 2007).
27 -	Home	8.15 (18)	Savings (Rs 6.99 crore) was due to augmentation of fund by supplementary provision in March 2007 required for construction of roads, bridges, culverts, jetties, etc. under Border Area Development Programme with 100 per cent Special Central Assistance. Reasons for savings in all other cases and for final savings in all the cases have not been intimated (June 2007).
28 -	Housing	13.04 (67)	Savings (Rs 0.31 crore) was due to augmentation of fund by supplementary provision in March 2007 required for land acquisition development scheme. Reasons for savings in all other cases and for final savings in all the cases have not been intimated (June 2007).
29 -	Industrial Reconstruction	9.26 (93)	Not intimated (June 2007)
32 -	Irrigation and Waterways	180.58 (52)	Not intimated (June 2007)
35 -	Labour	1.30 (100)	Not intimated (June 2007)
36 -	Land and Land Reforms	7.52 (30)	Savings (Rs 3.34 crore) was due to creation of funds required for digitalisation of cadastral map of West Bengal. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2007).
39 -	Municipal Affairs	42.43 (39)	Not intimated (June 2007)
45 -	Public Health Engineering	133.57 (36)	Not intimated (June 2007)
46 -	Refugee, Relief and Rehabilitation	2.02 (29)	Not intimated (June 2007)
50 -	Sunderban Affairs	15.95 (32)	Not intimated (June 2007)
51 -	Technical Education and Training	9.08 (70)	Not intimated (June 2007)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
53 -	Transport	71.54 (46)	Savings (Rs 60.70 crore) was due to minus expenditure attributed to adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during the year 2006-2007. Savings (Rs 4.79 crore) was due to creation of fund by supplementary provisions in March 2007 required for providing additional fund for design and construction of fly-overs and improvement of roads intersections through JBIC (OECF) loan assistance (EAO) under Kolkata Transport Infrastructure Development Project. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2007).
55 -	Water Investigation and Development	61.52 (66)	Not intimated (June 2007)
56 -	Women and Child Development and Social Welfare	14.80 (96)	Not intimated (June 2007)
	<b>Revenue Charged</b>		
8 -	Co-operation	1.78 (25)	Not intimated (June 2007)
9 -	Commerce and Industries	1.30 (33)	Not intimated (June 2007)
11 -	Cottage and Small Scale Industries	1.80 (96)	Not intimated (June 2007)
28 -	Housing	2.69 (34)	Not intimated (June 2007)
34 -	Judicial	6.21 (17)	Not intimated (June 2007)
43 -	Power and Non-Conventional Energy Sources	14.14 (68)	Not intimated (June 2007)
	<b>Capital Charged</b>		
8 -	Co-operation	14.22 (99)	Not intimated (June 2007)
9 -	Commerce and Industries	3.66 (65)	Not intimated (June 2007)
11 -	Cottage and Small Scale Industries	2.80 (95)	Not intimated (June 2007)
18 -	Finance	1128.13 (23)	Not intimated (June 2007)
20 -	Fisheries	19.02 (100)	Reasons for savings of the entire fund have not been intimated (June 2007)
28 -	Housing	6.05 (99)	Not intimated (June 2007)
39 -	Municipal Affairs	1.21 (58)	Not intimated (June 2007)
47 -	Relief	10.00 (100)	Not intimated (June 2007)
	<b>Total</b>	<b>3669.73</b>	

### Appendix 2.3

(Refer Paragraph 2.3.2, Page 34)

#### Statement showing persistent savings in excess of Rs 1 crore in each case and 20 per cent or more of the provisions

Description of the Grant	Savings / percentage (Rupees in crore)		
	2004-2005	2005-2006	2006-2007
<b>Revenue – Voted</b>			
1 - State Legislature	5.46 (26)	5.34 (24)	5.69 (25)
<b>Revenue – Charged</b>			
8 - Co-operation	8.84 (99)	4.48 (46)	1.78 (25)
40 - Panchayat and Rural Development	3.77 (100)	1.55 (44)	3.41 (76)
<b>Capital – Voted</b>			
15 - Education (School)	3.00 (60)	2.50 (50)	4.11 (68)
22 - Food Processing Industries and Horticulture	3.15 (97)	2.67 (51)	4.51 (55)
23 - Forest	12.62 (84)	8.85 (59)	12.86 (86)
24 - Health and Family Welfare	32.43 (70)	19.62 (28)	62.67 (54)
25 - Public Works	230.05 (48)	266.83 (39)	310.31 (43)
32 - Irrigation and Waterways	73.46 (34)	92.34 (37)	180.58 (52)
51 - Technical Education and Training	1.45 (83)	4.91 (81)	9.08 (70)
56 - Women and Child Development and Social Welfare	6.45 (39)	12.97 (84)	14.80 (96)
<b>Capital – Charged</b>			
8 - Co-operation	13.44 (99)	12.99 (82)	14.22 (99)

**Appendix 2.4**

(Refer Paragraph 2.3.5, Page36)

**Statement showing cases where supplementary provisions proved unnecessary**

	Description of the grant/appropriation	Section	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
			Rupees	Rupees	Rupees	Rupees
<b>A - Voted</b>						
1 -	State Legislature	Revenue	226486000	5466000	175031000	56921000
3 -	Council of Ministers	Revenue	42739000	851000	34925000	8665000
5 -	Agriculture	Revenue	2979223000	287333000	2833305000	433251000
		Capital	123000000	22000000	83620000	61380000
7 -	Backward Classes Welfare	Revenue	3430362000	183386000	3030475000	583273000
11 -	Cottage and Small Scale Industries	Revenue	1201947000	80603000	1198266000	84284000
15 -	Education (School)	Capital	50000000	10000000	18930000	41070000
16 -	Environment	Revenue	92382000	2375000	87035000	7722000
17 -	Excise	Revenue	441702000	12430000	426972000	27160000
19 -	Fire Services	Revenue	832859000	10203000	769363000	73699000
22 -	Food Processing Industries and Horticulture	Capital	52500000	30000000	37405000	45095000
23 -	Forest	Revenue	1732627000	32848000	1580533000	184942000
25 -	Public Works	Revenue	10558009000	1206300000	9958318000	1805991000
33 -	Jails	Revenue	862130000	20875000	803737000	79268000
36 -	Land and Land Reforms	Revenue	4183685000	15184000	3954571000	244298000
		Capital	205342000	45503000	175690000	75155000
38 -	Minorities Development and Welfare	Revenue	45173000	161424000	43143000	163454000
39 -	Municipal Affairs	Revenue	14040366000	542600000	12723219000	1859747000
40 -	Panchayat and Rural Development	Revenue	14729597000	2170255000	14300448000	2599404000
42 -	Personnel and Administrative Reforms	Revenue	160378000	6030000	123383000	43025000
47 -	Relief	Revenue	5188195000	66942000	2783360000	2471777000
50 -	Sundarban Affairs	Capital	400000000	100000000	340459000	159541000
53 -	Transport	Revenue	4379137000	104508000	4313479000	170166000
		Capital	847002000	709636000	841199000	715439000
54 -	Urban Development	Capital	249600000	1020000	240502000	10118000
55 -	Water Investigation and Development	Revenue	2797976000	361908000	2787979000	371905000
56 -	Women and Child Development and Social Welfare	Revenue	6172857000	253745000	5441268000	985334000
<b>Total : A – Voted</b>			<b>76025274000</b>	<b>6443425000</b>	<b>69106615000</b>	<b>13362084000</b>
<b>B - Charged</b>						
18 -	Finance	Capital	46307385000	3545117000	38571244000	11281258000
20 -	Fisheries	Capital	170000000	20200000	-	190200000
<b>Total : B – Charged</b>			<b>46477385000</b>	<b>3565317000</b>	<b>38571244000</b>	<b>11471458000</b>
<b>Total: A and B</b>			<b>122502659000</b>	<b>10008742000</b>	<b>107677859000</b>	<b>24833542000</b>

## Appendix 2.5

(Refer Paragraph 2.3.5, Page 36)

## Statement showing cases where supplementary provision obtained proved excessive (Saving in each case being more than Rs 10 lakh)

	Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Supplementary provision Rupees	Actual expenditure Rupees	Saving Rupees
<b>A</b>	<b>- Voted</b>					
7	- Backward Classes Welfare	Capital	119600000	67232000	133182000	53650000
9	- Commerce and Industries	Capital	412676000	129820000	425970000	116526000
18	- Finance	Capital	130900000	319100000	400770000	49230000
27	- Home	Revenue	16101176000	1304663000	16747001000	658838000
		Capital	274535000	185936000	378922000	81549000
30	- Information and Cultural Affairs	Revenue	693429000	117173000	711630000	98972000
32	- Irrigation and Waterways	Revenue	2982245000	632001000	3601338000	12908000
43	- Power and Non-Conventional Energy Sources	Revenue	127676000	79840000	192205000	15311000
44	- Public Enterprises	Revenue	18450000	139116000	139813000	17753000
51	- Technical Education and Training	Revenue	895895000	498579000	1063369000	331105000
52	- Tourism	Revenue	102226000	82745000	106437000	78534000
<b>Total : A – Voted</b>			<b>21858808000</b>	<b>3556205000</b>	<b>23900637000</b>	<b>1514376000</b>
<b>B</b>	<b>- Charged</b>					
2	- Governor	Revenue	30389000	3722000	31020000	3091000
32	- Irrigation and Waterways	Capital	6832000	90000000	92708000	4124000
<b>Total : B – Charged</b>			<b>37221000</b>	<b>93722000</b>	<b>123728000</b>	<b>7215000</b>
<b>Total : A and B</b>			<b>21896029000</b>	<b>3649927000</b>	<b>24024365000</b>	<b>1521591000</b>

## Appendix 2.6

(Refer Paragraph 2.3.5, Page 36)

## Statement showing cases where supplementary provision proved insufficient

	Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Supplementary provision Rupees	Actual expenditure Rupees	Final excess Rupees
<b>A</b>	<b>- Voted</b>					
9	- Commerce and Industries	Revenue	1998338000	858470000	2904647000	47839000
11	- Cottage and Small Scale Industries	Capital	283651000	77245000	381059000	20163000
20	- Fisheries	Revenue	456231000	87948000	603357000	59178000
26	- Hill Affairs	Revenue	1620084000	73837000	1782232000	88311000
43	- Power and Non-Conventional Energy Sources	Capital	17702800000	1132450000	18877937000	42687000
45	- Public Health Engineering	Revenue	2122024000	618921000	2934748000	193803000
54	- Urban Development	Revenue	3005013000	741231000	4241491000	495247000
<b>Total : A – Voted</b>			<b>27188141000</b>	<b>3590102000</b>	<b>31725471000</b>	<b>947228000</b>
<b>B</b>	<b>- Charged</b>					
27	- Home	Revenue	67711000	658000	68733000	364000
<b>Total : B – Charged</b>			<b>67711000</b>	<b>658000</b>	<b>68733000</b>	<b>364000</b>
<b>Total : A and B</b>			<b>27255852000</b>	<b>3590760000</b>	<b>31794204000</b>	<b>947592000</b>

**Appendix 2.7**

(Refer Paragraph 2.3.5, Page 36)

**Statement showing cases where expenditure exceeded the Budget Provision but no supplementary grant was obtained**

Description of the grant/ appropriation	Section	Original grant/ appropriation Rupees	Actual expenditure Rupees	Final excess Rupees
<b>A - Voted</b>				
8 - Co-operation	Capital	65079000	119687000	54608000
13 - Education (Higher)	Capital	500000	894000	394000
28 - Housing	Revenue	629983000	1514931000	884948000
30 - Information and Cultural Affairs	Capital	37490000	38805000	1315000
31 - Information Technology	Capital	81000000	558567000	477567000
<b>Total : A - Voted</b>		<b>814052000</b>	<b>2232884000</b>	<b>1418832000</b>
<b>B - Charged</b>				
5 - Agriculture	Revenue	27151000	31773000	4622000
	Capital	12013000	13378000	1365000
6 - Animal Resources Development	Capital	1000000	326728000	325728000
20 - Fisheries	Revenue	90000000	97523000	7523000
23 - Forest	Revenue	2858000	3777000	919000
	Capital	3000000	3834000	834000
47 - Relief	Revenue	510085000	733955000	223870000
53 - Transport	Revenue	119116000	120287000	1171000
	Capital	113891000	114542000	651000
<b>Total : B - Charged</b>		<b>879114000</b>	<b>1445797000</b>	<b>566683000</b>
<b>Total : A and B</b>		<b>1693166000</b>	<b>3678681000</b>	<b>1985515000</b>

**Appendix 2.8**

(Refer Paragraph 2.3.6, Page 36)

**Statement showing injudicious re-appropriation resulting in excess expenditure**

Sl. No	Gr. No	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of excess
( R u p e e s i n c r o r e )							
1	12	2505-Rural Employment	12.84	(+) 0.03	12.87	25.29	(+) 12.42
2	13	2202-General Education	94.39	(-) 0.92	93.47	109.50	(+) 16.03
3	25	5054-Capital Outlay on Roads and Bridges	12.86	(-) 12.86	-	11.18	(+) 11.18
4	28	2217-Urban Development	0.40	(-) 0.15	0.25	96.82	(+) 96.57
5	40	2505- Rural Employment	37.00	(-) 2.99	34.01	50.96	(+) 16.95
6	47	2245-Relief on Account of Natural Calamities					
		Supply of Seeds / Fertilizers, etc.	20.98	(-) 2.00	18.98	27.02	(+) 8.04
		Emergency Repair of Flood Protective Embankments	55.00	(+) 4.98	59.98	70.56	(+) 10.58
		Rescue of Marooned People affected by Flood, Cyclone, Tornado, etc. and set-up of Relief Camps/Centres	7.30	(-) 3.72	3.58	10.22	(+) 6.64
7	50	4575-Capital Outlay on Other Special Areas Programmes- Infrastructure facilities for Development of Sundarban Areas under RIDF (RIDF) (SA)	8.25	(+) 5.50	13.75	19.51	(+) 5.76

## Appendix 2.9

(Refer Paragraph 2.3.6, Page 36)

## Statement showing injudicious re-appropriation resulting in savings

Serial Number	Grant Number	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of savings
			( R u p e e s i n c r o r e )				
1	13	2202-General Education-					
		Assistance to Non-Govt. Colleges and Institutes	390.26	(-) 61.75	328.51	319.72	(-) 8.79
		Assistance to Universities-Jadavpur University	66.97	(+) 0.92	67.89	51.87	(-) 16.02
2	17	2039-State Excise	19.24	(+) 9.38	28.62	20.38	(-) 8.24
3	24	4210-Capital Outlay on Medical and Public Health	27.00	(-) 4.00	23.00	-	(-) 23.00
4	25	5054-Capital Outlay on Roads and Bridges	56.14	(+) 0.89	57.03	6.63	(-) 50.40
5	40	2505- Rural Employment	28.00	(-) 2.00	26.00	12.52	(-) 13.48
		2515-Other Rural Development Programmes	153.06	(-) 75.60	77.46	53.56	(-) 23.90
6	47	2245-Relief on Account of Natural Calamities-					
		Supply of Tarpaulins, etc.	35.00	(-) 12.51	22.49	17.44	(-) 5.05
		Repairs of Market Link Roads and Rural Huts damaged due to Flood/Cyclone, etc.	2.00	(+) 10.01	12.01	-	(-) 12.01
		6003-Internal Debt of the State Government	10.00	(-) 1.07	8.93	-	(-) 8.93
7	52	3452-Tourism-Grants-in-Aid to the Great Eastern Hotel	7.54	(-) 0.16	7.38	0.09	(-) 7.29
8	54	2217-Urban Development –One Time Additional Central Assistance for Urban Development	12.00	(+) 9.76	21.76	7.24	(-) 14.52
9	55	2702- Minor Irrigation-					
		River Lift Irrigation (W)	93.36	(-) 0.14	93.22	75.77	(-) 17.45
		Deep Tubewell Irrigation (W)	66.56	(-) 0.10	66.46	59.32	(-) 7.14

### Appendix 2.10

(Refer Paragraph 2.3.8, Page 37)

**Statement showing cases where the whole amount of savings (Rs 1 crore and above) remained unsurrendered**

	Description of the grant	Amount of savings not surrendered (Rupees in crore)
<b>Revenue (Voted)</b>		
4	- Agricultural Marketing	1.75
6	- Animal Resources Development	55.00
7	- Backward Classes Welfare	58.33
10	- Consumer Affairs	4.85
14	- Education (Mass)	4.62
15	- Education (School)	380.10
19	- Fire Services	7.37
21	- Food and Supplies	173.42
22	- Food Processing Industries and Horticulture	8.72
24	- Health and Family Welfare	162.22
31	- Information Technology	14.49
32	- Irrigation and Waterways	1.29
33	- Jails	7.93
35	- Labour	55.09
36	- Land and Land Reforms	24.43
38	- Minorities Development and Welfare	16.35
43	- Power and Non-conventional Energy Sources	1.53
47	- Relief	247.18
50	- Sundarban Affairs	2.78
51	- Technical Education and Training	33.11
52	- Tourism	7.85
53	- Transport	17.02
55	- Water Investigation and Development	37.19
56	- Women and Child Development and Social Welfare	98.53
59	- Self-Help Groups and Self-Employment	26.34
<b>Revenue (Charged)</b>		
8	- Co-operation	1.78
9	- Commerce and Industries	1.30
25	- Public Works	3.28
36	- Land and Land Reforms	2.44
43	- Power and Non-Conventional Energy Sources	14.14
<b>Capital (Voted)</b>		
4	- Agricultural Marketing	5.14
6	- Animal Resources Development	5.22
7	- Backward Classes Welfare	5.36
9	- Commerce and Industries	11.65
15	- Education (School)	4.11
19	- Fire Services	3.39
20	- Fisheries	5.49
21	- Food and Supplies	9.00



		Description of the grant	Amount of savings not surrendered (Rupees in crore)
22	-	Food Processing Industries and Horticulture	4.51
24	-	Health and Family Welfare	62.67
27	-	Home	8.15
29	-	Industrial Reconstruction	9.26
32	-	Irrigation and Waterways	180.58
35	-	Labour	1.30
36	-	Land and Land Reforms	7.52
39	-	Municipal Affairs	42.43
45	-	Public Health Engineering	133.56
50	-	Sundarban Affairs	15.95
51	-	Technical Education and Training	9.09
53	-	Transport	71.54
54	-	Urban Development	1.01
55	-	Water Investigation and Development	61.52
56	-	Women and Child Development and Social Welfare	14.80
		<b>Capital (Charged)</b>	
8	-	Cooperation	14.22
9	-	Commerce and Industries	3.66
18	-	Finance	1128.13
20	-	Fisheries	19.02
39	-	Municipal Affairs	1.21
		<b>Total</b>	<b>3309.82</b>

**Appendix 2.11**

(Refer Paragraph 2.3.8, Page 37)

**Statement showing Grants/Appropriations in which large savings (Rs 1 crore and above) had not been surrendered**

	Description of the grant	Total Savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
		( R u p e e s i n c r o r e )			
<b>Revenue (Voted)</b>					
5	- Agriculture	43.33	29.04	14.29	33
13	- Education (Mass)	99.60	68.90	30.70	31
17	- Excise	2.72	0.13	2.59	95
18	- Finance	120.81	0.60	120.21	99
23	- Forest	18.49	12.41	6.08	33
25	- Public Works	180.60	1.16	179.44	99
27	- Home	65.89	20.77	45.12	68
30	- Information and Cultural Affairs	9.90	0.45	9.45	95
34	- Judicial	20.80	3.60	17.20	83
39	- Municipal Affairs	185.97	0.33	185.64	99
40	- Panchayat and Rural Development	259.94	251.18	8.76	3
42	- Personnel and Administrative Reforms	4.30	0.04	4.26	99
49	- Sports and Youth Services	6.91	1.06	5.85	85
<b>Capital (Voted)</b>					
5	- Agriculture	6.14	4.81	1.33	22
25	- Public Works	310.31	10.17	300.14	97
<b>Revenue (Charged)</b>					
11	- Cottage and Small Scale Industries	1.80	0.94	0.86	48
18	- Finance	100.59	0.40	100.19	99
34	- Judicial	6.21	1.08	5.13	83
40	- Panchayat and Rural Development	3.41	2.21	1.20	35
<b>Capital (Charged)</b>					
11	- Cottage and Small Scale Industries	2.80	0.30	2.50	89
40	- Panchayat and Rural Development	2.50	0.91	1.59	64
47	- Relief	10.00	1.07	8.93	99
<b>Total</b>		<b>1463.02</b>	<b>411.56</b>	<b>1051.46</b>	

## Appendix 2.12

(Refer Paragraph 2.3.9, Page 37)

### Statement showing some major cases where expenditure was incurred without provision

(Rupees in crore)

Description of Grant and Major Head		Expenditure incurred
Grant No 9-	6885-Other Loans to Industries and Minerals- Loans to West Bengal Industrial Development Corporation Ltd. to discharge their loan liabilities to WBIDFC	7.74
Grant No. 18-	13.85 per cent West Bengal Loan, 2006	447.05
	13.75 per cent West Bengal State Development Loan	44.46
	6003-Internal Debt of the State Government-101-Market Loans-Ways and Mean Advances from the Reserve Bank of India	207.98
	2049-Interest Payments-7.93 per cent West Bengal Government Stock 2016	34.47
Grant No. 25-	3054- Roads and Bridges-Central Road Fund Allocation Works under PW Department (PW)	31.73
	Lump Provision for settlement of outstanding balances under CSSA for Public Works (Roads) Department	10.10
Grant No 43-	6801- Loans for Power Projects –Loans to West Bengal Power Development Corporation Limited.	19.96
Grant No 45-	4215-Capital Outlay on Water Supply and Sanitation – Water Supply Scheme for Arsenic-Difficult Areas – Arsenic and Other Works	10.31
<b>Total</b>		<b>813.80</b>

**Appendix 2.13**

(Refer Paragraph 2.3.10, Page 37)

**Statement showing inadequate budgetary control**

**a) Surrender in excess of actual savings**

		Description of the grant/appropriation	Section	Savings	Surrender
				(Rupees in crore)	
11	-	Cottage and Small Scale Industries	Revenue – Voted	8.43	9.32
12	-	Development and Planning	Revenue – Voted	52.60	60.24
16	-	Environment	Revenue – Voted	0.77	0.85
28	-	Housing	Revenue – Charged	2.69	3.18
46	-	Refugee Relief and Rehabilitation	Revenue – Voted	8.20	10.14
<b>Total</b>				<b>72.69</b>	<b>83.73</b>

**b) Surrender inspite of excess expenditure**

		Description of the grant/appropriation	Section	Excess	Surrender
				(Rupees in crore)	
9	-	Commerce and Industries	Revenue-Voted	4.78	0.02
11	-	Cottage and Small Scale Industries	Capital-Voted	2.02	2.13
20	-	Fisheries	Revenue-Voted	5.92	1.11
28	-	Housing	Revenue-Voted	88.49	8.56
30	-	Information and Cultural Affairs	Capital-Voted	0.13	0.03
47	-	Relief	Revenue-Charged	22.39	4.50
<b>Total</b>				<b>123.73</b>	<b>16.35</b>

**Appendix 2.14**

(Refer Paragraph 2.3.12, Page37)

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

Name of the department	Grant Number	Head	Actual expenditure (Rupees in lakh)	Remarks/ criteria number (As per G.O. No. 3229(47)-FB dated 26-02-1981)
Agricultural Marketing	04	4435-Capital Outlay on Other Agricultural Programmes-01-Marketing and Quality Control-789-Special Component Plan for SC-CS-001-Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work	47.01	5
	04	4435-Capital Outlay on Other Agricultural Programmes-01-Marketing and Quality Control-796-Tribal Areas Sub-Plan-CS-001 - Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work	29.79	5
			<b>76.80</b>	

## Appendix 2.15

(Refer Paragraph 2.6, Page 39)

## Statement showing DDOs operating PLAs and continuing the same over the years

Sl. No.	Name of the DDO	Year of opening of PLA	Closing balance as on 31.03.2007 (Rupees in crore)
1.	DM, Malda	1990-1991	27.58
2.	DM, Purulia*	1993-1994	7.44
3.	DM, Bardhaman	1994-1995	22.41
4.	DM, Purba Medinipur	2001-2002	21.32
5.	DM, Paschim Medinipur	1990-1991	11.80
6.	DM, Bankura*	1995-1996	32.47
7.	DM, Birbhum	1990-1991	7.55
8.	DM, CoochBehar	1990-1991	28.65
9.	DM, Jalpaiguri	1993-1994	56.94
10.	DM, Howrah	1990-1991	11.20
11.	DM, Hooghly	1994-1995	9.54
12.	DM, Murshidabad	1990-1991	40.56
13.	DM, North 24 Parganas	1990-1991	38.84
14.	DM, South 24 Parganas*	1990-1991	33.12
15.	DM, Dakshin Dinajpur*	1991-1992	22.60
16.	Director of Agriculture, West Bengal	NA	0.01
17.	DG &IG of Police, West Bengal*	1994-1995	0.18
18.	Labour Commissioner	1972-1973	0.20
19.	Superintendent, Dum Dum Central Correctional Home	NA	i)0.0004 ii)0.0327
20.	Additional Director(ARD), Haringhata Farm, Nadia*	i)1968-1969 ii)1975-1976 iii)1975-1976 iv)1968-1969	i)0.0004 ii)0.0016 iii)0.35 iv)0.0058
21.	Special Land Acquisition Officer, Howrah*	1981-1982	i)16.67 ii)4.87
22.	Superintendent National Medical College and Hospital, Kolkata	1997-1998	0.48
23.	Superintendent Medical College and Hospital, Kolkata	1997-1998	0.95
24.	Principal, Dr. R Ahmed Dental College and Hospital	NA	0.10
25.	Joint Director of ARD (Poultry)*	i)1965-1966 ii)1975-1976	i)0.04 ii)0.33
	<b>Total</b>		<b>396.24</b>

- *These eight DDOs opened their PLAs in consultation with the Accountant General (Accounts and Entitlement), West Bengal*

**Appendix 2.16**

(Refer Paragraph 2.6, Page 39)

**Statement showing year-wise retention of unspent balances in the PLAs over the years**

Sl. No.	Name of the DDO	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Total amount of unspent balances as on 31.3.2007
( R u p e e s i n l a k h )																			
1	Director of Agriculture	-	-	-	-	-	-	-	-	-	1.21	-	-	-	-	-	-	-	1.21
2	DG & IG of Police, West Bengal	-	-	-	-	8.04	-	-	-	-	-	9.73	-	-	-	-	-	-	17.77
3	DM, Paschim Medinipur	-	-	0.73	-	0.39	0.16	24.53	7.00	0.32	3.93	13.27	13.35	73.41	41.09	66.33	144.52	791.41	1180.44
4	DM, Murshidabad	0.90	0.23	0.21	0.14	0.07	0.21	0.99	0.52	8.78	12.43	0.53	7.65	26.96	16.62	97.79	299.99	3581.74	4055.76
5	DM, Bardhaman	-	-	-	-	-	189.88	19879.73	1059.34	114.38	82.97	68.76	3134.50	1492.82	1323.18	11301.53	622.56	2240.95	41510.60
6	DM, North 24 Parganas	-	-	0.22	0.36	1.24	0.43	0.99	0.35	-	0.78	0.03	6.18	54.61	32.81	121.36	636.26	3028.19	3883.81
<b>GRAND TOTAL</b>		<b>0.90</b>	<b>0.23</b>	<b>1.16</b>	<b>0.50</b>	<b>9.74</b>	<b>190.68</b>	<b>19906.24</b>	<b>1067.21</b>	<b>123.48</b>	<b>101.32</b>	<b>92.32</b>	<b>3161.68</b>	<b>1647.80</b>	<b>1413.70</b>	<b>11587.01</b>	<b>1703.00</b>	<b>9642.29</b>	<b>50649.59</b>

### Appendix 2.17

(Refer Paragraph 2.6, Page 39)

#### Statement showing PLAs remaining inoperative over the years

Sl No.	Name of the DDO	Purpose of opening of the PLA	Date of opening of the PLA	Date from which the PLA remained inoperative	Balance held in PLA on 31.03.2007 (Rupees in crore)
1.	Director of Agriculture	NA	NA	December, 1999	0.01
2.	DG & IG of Police West Bengal	Development programme of Border Area	29.03.1995	15.12.2002	0.18
3.	Superintendent, Dum Dum Central Correctional Home	For depositing un-expendable portion of PC wage of prisoners	NA	1986-1987	0.0004
			NA	1997-1998	0.0327
4.	Superintendent, Medical College & Hospital, Kolkata	For depositing hospital receipts/collections	May, 1997	May.1997	0.95
5.	Superintendent, National Medical College & Hospital	For depositing hospital receipts/collections	1997-98	28.5.1999	0.48
6.	Addl. Director (ARD) Haringhata Farm, Nadia	For meeting day to day expenditure	1969	1977	0.0004
		For supply of balanced feed for pigs	1974	1993	0.0016
		for distribution of mixed cattle feed	1974	21.01.2002	0.35
<b>Total</b>					<b>2.00</b>

### Appendix 2.18

(Refer Paragraph 2.6, Page 39)

#### Statement showing the discrepancy between PLA cash book and Treasury Pass Book in respect of closing balances as on 31 March 2007

Sl. No.	Name of the DDO	Balance as per PLA cash book	Balance as per Treasury/RBI pass book	Discrepancy involved	
				Excess in PLA Cash Book	Excess in Treasury/RBI Pass Book
( I n R u p e e s )					
1.	DM, Paschim Medinipur	118043757.04	118085725.39	-	41968.35
2.	DM, Birbhum	75516597.00	95901767.00	-	20385170.00*
3.	DM, Murshidabad	405579493.26	406398594.35	-	819101.09
4.	DM, North 24 Parganas	388398746.96	390298933.96	-	1900187
5.	Labour Commissioner	2024823.85	1985117.64	39705.94	-
6.	Director of Agriculture	120964.08	90208.83	30755.25	-
7.	DG & IG of Police, West Bengal	1776826.10	1276826.10	500000.00	-
8.	Joint Director of ARD (Poultry) I	430543.31	498903.29	-	68359.98
9.	Joint Director of ARD (Poultry) II	3337272.90	3362254.83	-	24981.93
<b>Total</b>		<b>995229024.50</b>	<b>1017898331.39</b>	<b>570461.19</b>	<b>23239768.35</b>

\* Including cheques for Rs 20503540.00 issued but not encashed during 2006-2007.

**Appendix 2.19**

(Refer Paragraph 2.7, Page 40)

**Statement showing department-wise drawals of AC Bills during 1987-2007 and adjustment awaited there against upto 2006-2007**

Sl. No.	Name of Department	Amount drawn	Amount awaiting adjustment
( Rupees in Lakh )			
1	Development and Planning	32.40	32.40
2	Fire Services	182.77	182.77
3	Health and Family Welfare	1101.74	1101.42
4	Higher Education	33.36	33.36
5	Home (Personnel and Administrative Reforms)	2.12	2.12
6	Home (Police)	652.31	331.57
7	Home (Transport)	11.04	11.04
8	Information and Cultural Affairs	7.30	7.30
9	Judicial	159.13	159.13
10	Land & Land Reforms	4820.22	4638.61
11	Parliamentary Affairs	1.28	1.28
12	Relief	7.91	7.91
	<b>Total</b>	<b>7011.58</b>	<b>6508.91</b>

**Total drawals** - **Rupees 70.12 crore**  
**Total adjustment** - **Rupees 5.03 crore**  
**Total unadjusted advance** - **Rupees 65.09 crore**



## Appendix 3.1

(Refer paragraph 3.1.11, page.52)

## Statement showing details of vital equipment lying idle due to lack of repair

Name of the Teaching Medical College Hospital where equipment non-functioning	Details of equipments remained non-functioning since		Machine attached to Department	Remarks
	Details of equipments	Non- functioning since		
RG Kar MCH	1. Servo Ventilator/ Siemens 900E make (Rs 5.41 lakh)	One year (November, 2004)	ICU	
	2. Ultra Sonography Machine (Rs 8 lakh)	More than 2 years	ICMR	
Calcutta MCH	1. Endo-document system in doing aryngoscope (Rs 21.47 lakh)	NA	CCTV	For repair of Telecobalt machines thoroughly with vital spares costing Rs 45.94 lakh proposal was sent to Government
	2. Telecobalt I & II units (Rs 147 lakh)	November, 2005	Radiotherapy	
	3(a) Cardio-thorasic surgery operation table (Rs 14.99 lakh)	February, 2006	Cardio Thorasic	
	b) Pulse oximetre (Rs 2.48 lakh)	Lying idle since long	---	
	4. Semi Auto analyser (3 numbers) (Rs 12.48 lakh)	Lying idle since long	Radiology	
	5. 500 MA X-ray machine (Rs 10.90 lakh)	Lying idle since long	Radiology	
	6. 300 MA –do– (Rs 2.32 lakh)	October 2005	Radiology	
	7. Arthroscope (Rs 2.72 lakh)	February, 2005	Blood Bank	
	8. Blood Gas analyser (Rs 5.50 lakh)	Since long	Radiology	
	9. Ultra sound scan (Rs 2.47 lakh)		ENT	
SSKMCH	1. Multi-channel Monitor (Rs 14.59 lakh)	Since long	Cardio Thorasic	Partly functioning
	2. Baby Log (Neo-Natal Ventilator (Rs 9 lakh)	Since long	NICU	Humi defer not working
	3. Bedside Monitor (4 numbers)	Since long		
	4. Dialysis machine 5 nos. (Rs 45.82 lakh)	Since long	Dialysis unit	
NRMCH	1. Halter Machine (1 number) (Rs 6.24 lakh)	June 2006	Cardiology	Not working
	2. X-ray machine 800 ma (Rs 25 lakh)	April 2001	Radiology	Not working
	3. X-ray machine 200 ma (40 lakh)	April 2001	Radiology	Not working
Burdwan MCH	1. USG Machine 2 nos. (Rs 10 lakh)	Since long	Radiology	Not working
	2. Costly machines 6nos. (Rs 12 lakh)	19.01.2007	Urology	Not working
	3. Dialysis machine (Rs 25 lakh)	March/2005	Blood Bank	Lying defective since installation
	Blood Gas Analyser (Rs 5.50 lakh) EMG (Rs 5.99 lakh) Digital EEG (Rs 2.68 lakh)	February 2004		

**Appendix 3.2**

(Refer paragraph 3.1.11, page.53)

**Statement showing details of equipment procured but not yet installed**

Name of the Hospitals	Name of equipments	Cost (Rs in lakh)	Date of procurement	Reasons for Non-installation
CMCH	1. Micro-wave dis infection	36.94	7.3.2005	NA
MMCH	1. X-Ray machine (800Ma) 2. Fibre optics caicystoscope 3. Gastroscope 4. Broncoscope 5. Orthoscope 6. Blood gas analyzer 7. Morturycooler 8. Laperoscope 9. Cardiac monitor 10. Pulse of Oximetre 11. Cardiac ventilator	45.00 1.48 1.87 2.37 2.72 5.50 4.05 5.14 0.75 0.34 0.43	March 2006 2002-2003 2002-2003 2002-2003	Non construction of civil work and lack of infrastructures
BMCH	1. Endoscope (1) 2. Morturycooler 3. Fibre optics caicystoscope 4. Fibre optics sygnoposcope 5. X-Ray machine (800Ma) 6. Three-ChipLaparoscope camera with monitor. 7. Endoscopy (Upper&lower)	16.38 4.05 1.47 1.48 45.00 8.50 10.00	22.3.2002 29.12.2001 1.11.2003 11.03.2003 8.2.2006 1 year Since long	Non-availability of infrastructure NA NA NA Non-availability of infrastructure
DH, Malda	Blood gas analyzer Halter monitor TMT	6.61 6.24 4.75	June 2002 March 2005	
SDH, Kharagpur	10 numbers equipment	1.17	1999/2001	Infrastructure deficiency
SDH, Katwa	5 numbers equipment	2.15	1999	Infrastructure deficiency
SDH, Durgapur	7 numbers equipment	1.47	2000/2001	Infrastructure deficiency
SDH Canning	10 types of equipment	8.68	Feb/2001	Infrastructure deficiency Manpower shortage

## Appendix 3.3

(Refer paragraph 3.1.15.1, page 57)

## Statement showing staff position of medical and paramedical staff in test-checked hospitals as on March 2007

Sl. No.	Name of the Hospital	Medical Officer			Nursing Staff			Paramedical Staff		
		Sanction strength	Men in position	Short/ Excess	Sanction strength	Men in position	Short/ Excess	Sanction strength	Men in position	Short/ Excess
1.	NRS MCH	132	126	6	517	500	17	80	41	39
2.	RG Kar MCH	112	92	20	367	347	20	88	67	21
3.	SSKM MCH	119	111	8	595	559	36	73	46	27
4.	CMCH	158	128	30	554	545	9	139	80	59
5.	BMCH	104	98	6	348	355	+7	61	53	8
6.	MMCH	45	37	8	188	206	+18	30	21	9
7.	BIN/Specialist hospital for Neurology	24	20	4	40	40	--	29	14	15
8.	Gandhi Memo. (Cardiac) Hosp	29	36	+7	83	117	+34	12	11	1
9.	RIO/Specialist for eye treatment	47	36	11	55	31	24	20	12	8
10.	BCRoy Children Hospital	44	42	2	92	90	2	11	10	1
11.	KS RoyTB Hospital	8	7	1	88	89	+1	13	9	4
12.	S.N.Pandit Hosp./ Specialist hospital in Dialysis	72	54	18	154	151	3	15	14	1
13.	STM/ Specialist hospital for tropical diseases	48	27	21	29	22	7	61	45	16
14.	DH, Nadia	50	39	11	125	176	+51	30	14	16
15.	DH, N24 Pgs	39	43	+4	128	94	34	9	9	Nil
16.	DH, S 24Pgs	59	51	8	161	159	2	42	27	15
17.	DH, Hooghly	59	51	8	143	165	+22	27	23	4
18.	SDH, Ranaghat	34	30	4	71	66	5	16	11	5
19.	SDH, Canning	25	14	11	21	25	+4	5	4	1
20.	SDH, Katwa	35	28	7	70	59	11	14	13	1
21.	SDH, Durgapur	14	32	+18	40	31	9	13	12	1
22.	SDH, DH	27	22	5	38	49	+11	9	4	5
23.	SDH, BKP	34	37	+3	66	67	+1	10	7	3
24.	SDH, Arambag	34	27	+7	74	73	1	14	12	2
25.	SDH, Krgpur	38	32	6	106	100	6	14	14	Nil
26.	SGH, Santipur	25	13	12	36	35	1	6	2	4
27.	SGH, Digha	7	7	Nil	23	16	7		7	--
28.	SGH, Uttarpara	28	22	6	57	61	+4	11	8	3
29.	SGH, Habra	27	19	8	42	42	--	8	5	3
30.	SGH, Ashoknagar	7	7	--	16	16	--	3	NIL	3
31.	Institute of Psychiatric Kolkata	6*	6	--	13	9	4	2	2	Nil
32.	Pavlov Institute MH	12*	10	2	35	29	2	8	2	6
	<b>TOTAL</b>	<b>1502</b>	<b>1272</b>	<b>230</b>	<b>4375</b>	<b>4324</b>	<b>51</b>	<b>877</b>	<b>596</b>	<b>281</b>

\* Posts of Psychiatrist and Psychologist (Source: Hospital records & replies)  
+ECG, X-ray, Physiotherapist and other Technicians excluding pharmacists.

**Appendix 3.4**

(Refer paragraph 3.2.7.5, page 69)

**Statement showing incomplete works for construction of central hostels**

Sl No	Name of work	Name of executing agency	Original Estimated cost	Year of original sanction by GOI	Revised estimated cost	Date of sanction of revised cost by GOI	Remarks
			( Rupees in lakh )				
1	Construction of 60 seated SC boys hostel at Sagar, South 24 Parganas.	Zilla Parishad, South 24-Parganas	12.13	1993-1994	40.16	16.09.02	Construction was delayed due to delayed identification of suitable land. The available fund of Rs 12.13 lakh (Central: Rs 6.065 lakh and State: Rs 6.065 lakh) was lying with WBCSTDFC since 1993-1994. Due to delayed construction, estimated cost increased by Rs 28.03 lakh. In July 2003, Rs 36.18 lakh was paid to executing agency. The construction work was in progress.
2.	Construction of 80 seated SC boys hostel at Purulia town	Zilla Parishad Purulia	39.13	1995-1996	50.13	16.09.02	Construction was delayed due to delayed identification of suitable land. The available fund of Rs 39.13 lakh was lying with WBCSTDFC since 29.03.1996. Due to delayed construction, estimated cost increased by Rs 11.00 lakh. In January 2003, Rs 39.13 lakh was released to the executing agency. The construction work was in progress.
3.	Construction of 80 seated SC girls hostel at Raghunathpur	Zilla Parishad Purulia	39.13	1995-1996	50.13	22.11.02	Construction was delayed due to delayed identification of suitable land. Due to delayed construction, estimated cost increased by Rs 11.00 lakh. Total amount of Rs 40.06 lakh (Rs 25.06 lakh on 15.09.04 and Rs 15.00 lakh on 6.3.06) was released to the executing agency. The construction work was in progress.
4.	Construction of 80 seated SC boys hostel at Goghat, Hooghly	Zilla Parishad, Hooghly	39.13	1995-1996	-	-	The Construction was delayed due to local problems. State Government released to the executing agency Rs 10.00 lakh in September 1998 and Rs 29.13 lakh in January 2004. The construction work was in progress.
5.	Construction of 120 seated ST boys hostel at Kashipur, Purulia.	Zilla Parishad, Purulia	50.47	2003-2004	-	-	Although Central share of Rs 25.235 lakh was released on 12.02.04, the State Government paid Rs 41.78 lakh (Rs 15.00 on 9.7.04 and Rs 26.78 lakh on 17.02.05) to the executing agency. Due to delayed payment by the State Government the construction work remained incomplete.
6.	Construction of 60 seated ST girls hostel at Kurseong, Darjeeling.	Darjeeling Gorkha Autonomous Hill Council, Darjeeling	62.43	2003-2004	-	-	Central share of Rs 31.215 lakh was released on 12.02.04. The State Government paid Rs 61.00 lakh (Rs 12.15 lakh on 9.7.04 and Rs 48.85 lakh on 24.08.05) to the executing agency. Due to delayed release of funds, construction work was not completed.
7.	Construction of 60 seated ST boys hostel at Dhakshila, Purulia.	Zilla Parishad, Purulia	13.41	2005-2006	-	-	Central share of Rs 6.705 lakh was released on 2.12.05. The State Government paid Rs 8.41 lakh (Rs 6.705 lakh on 16.02.06 and Rs 1.705 lakh on 10.03.06) and Rs 5.00 lakh was paid in December 2005 out of MPLAD fund. The construction work was in progress.

## Appendix-3.5

(Refer paragraph 3.3.8.2 page 82)

## Statement showing leasing of industrial land to six companies at lower rates

Name of firm	Date of allotment	Area of land leased out (in acre)	Fixed lease premium per acre (Rupees in lakh)	Lease premium allowed per acre	Loss of revenue	Remarks
Larsen and Toubro Limited	September 2000	61.67	6.05	4.50 (plus 15 per cent rebate)	137.22	On the request of the unit to fix the price at Rs 3.00 lakh per acre, the CEO fixed the rate of land premium at Rs 4.50 lakh per acre on the ground that the land was under developed
Ramrupai Balaji Steels Pvt Limited	November 2003	67.54	6.05	3.00	206.00	Rate was fixed at Rs 3.00 lakh per acre on the ground that the Company would invest substantial funds in the planning area for construction of their factory.
Synergy Renewable Energy (Pvt) Limited	November 2004 July 2005	4 8	4.00	2.00	24.00	Rate was reduced by the Chairman on the ground that this company has come to ADPA for the first time.
Alchemist Limited	November 2002	8.33	6.05	4.50	12.91	Chairman, on the recommendation of CEO, reduced the rate on the ground that another plot of land adjacent to the same land was allotted to L&T at Rs 4.50 lakh per acre
AGR Investment Ltd	November 2002	2.06	6.05	4.50	3.19	Not on record
Neogi Automobiles	November 2003	0.459	6.05	4.50	0.71	Not on record
	<b>Total</b>	<b>152.059</b>			<b>384.03</b>	

**Appendix 3.6**

(Refer paragraph.3.5.7.2.page 103.)

**Statement showing the periods of vacancy in the post of Presiding Officers in Labour Courts and Industrial Tribunals**

	1 <sup>st</sup> LC	2 <sup>nd</sup> LC	1 <sup>st</sup> IT	2 <sup>nd</sup> IT	3 <sup>rd</sup> IT	4 <sup>th</sup> IT	5 <sup>th</sup> IT	6 <sup>th</sup> IT	7 <sup>th</sup> IT	8 <sup>th</sup> IT	9 <sup>th</sup> IT
2002-2003	01.04.2002 to 19.11.2002 & 14.03.2003 to 31.03.2003 (251)	01.04.2002 to 21.10.2002 (204)	20.07.2002 to 06.03.2003 (229)	-	-	-	-	01.04.2002 to 08.10.2002 (191)	-	-	-
2003-2004	01.04.2003 to 22.12.2003 & 07.02.2004 to 31.03.2004 (320)	07.02.2004 to 31.03.2004 (54)	-	12.11.2003 to 22.02.2004 (103)	-	-	01.05.2003 to 24.08.2003 (116)	-	-	29.10.2003 to 31.03.2004 (155)	-
2004-2005	01.04.2004 to 31.03.2005 (365)	01.04.2004 to 31.03.2005 (365)	-	-	-	17.02.2005 to 31.03.2005 (43)	22.05.2004 to 05.10.2004 (137)	17.11.2004 to 31.03.2005 (135)	01.05.2004 to 07.10.2004 (160)	01.04.2004 to 01.07.2004 & 30.09.2004 to 03.03.2005 (247)	01.12.2004 to 24.02.2005 (86)
2005-2006	01.04.2005 to 31.03.2006 (365)	01.04.2005 to 31.03.2006 (365)	01.02.2006 to 31.03.2006 (59)	-	22.09.2005 to 31.03.2006 (191)	01.04.2005 to 01.05.05 (31)	19.05.2005 to 05.10.05 (140)	01.04.05 to 16.02.06 (322)	-	-	-
2006-2007	15.03.2007 to 31.03.2007 (17)	-	01.04.2006 to 25.04.2007 (390)	01.05.2006 to 25.04.2007 (360)	01.04.2006 to 14.12.2006 (258)	21.09.2006 to 31.03.2007 (192)	-	-	19.09.2006 to 31.03.2007 (194)	-	-
<b>Total</b>	<b>(1318)</b>	<b>(988)</b>	<b>(678)</b>	<b>(463)</b>	<b>(449)</b>	<b>(266)</b>	<b>(393)</b>	<b>(648)</b>	<b>(354)</b>	<b>(402)</b>	<b>(86)</b>

(Figures in parenthesis represent the number of days)

## Appendix- 3.7

(Refer paragraph 3.6.4, page 109)

## Statement showing summary of 22 projects taken up under ASIDE

Sl. No	Name of the Project	Executing Agency	Project Cost	Contribution from ASIDE	Fund Released by WBIDC	Expenditure up to December 2006	Remarks
			R u p e e s i n l a k h				
1	Erection of Pedestrian Guard Rail at Amtala Jn. on DH Road	DM*, South 24 Parganas	12.23	12.23	12.23	12.23	Completed
2	Setting up of Gem & Jewellery Park in Salt Lake	WBIDC*	2498	500	500	2348.85	Completed
3	Widening of (i) River Ring Road -2 Lane carriage wide (5.05 km) from Shaw Wallace to Mitsubishi Plant (Rs 432 lakh), and (ii) HPL Link Road -4 Lane carriage wide- (6.30 km) from City Centre to Kshudiram Square (Rs 562 lakh)	Haldia Development Authority	994	400	400	400	In progress
4	Construction of Surface Drain at Bongaon Jhowdanga Panchpota Road from 1km. to 2 km.	Public Works (Roads) Department	14.87	14.87	14.87	14.97	Completed
5	Widening of Level Crossing of Gate No. 4B under Rishra Municipality	DM, Hooghly	5.50	5.50	5.50	5.50	Completed
6	Improvement of infrastructural facilities in & around the International Check Post at Hilli in South Dinajpur	DM, Dakshin Dinajpur	243	243	243	77.50	Remained held up
7	Land Development Work for Trade Fair Complex, Kolkata	KMDA*	1000	1000	100	85.32	In progress
8	Improvement of roads in export activity zone at Mohadipur Land Customs Check Post in Malda district	DM, Malda	545	545.00	270	20	Abandoned
9	Improvement of Sharisahat-Nainan Road & Bhaduria-Saharahat Road in 24 Pdns (S)	Public Works (Roads) Directorate	494.30	386.93	386.93	387.13	Completed
10	Development of Link Road between NH (Delhi Road) & Factory location of India Rayon & Industries Ltd.	KMDA	238.50	178.89	178.89	138.14	In progress
11	Additional Items of Works at Common Facilities Centre (Benfish Food Park) Chakgaria, 24Pdns(S)	BENFISH*	600	300	500	NA	In progress
12	Providing Drainage Facility & Protection by Construction of Embankment & Slop Pitching to Protect Sector I&II of FSEZ	Irrigation and Waterways Directorate	206.19	206.19	206.19	137.05	In progress
13	Infrastructure Development for Promotion of Export at Jaigaon in Jalpaiguri	DM, Jalpaiguri	597.00	400.00	400.00	187.32	Remained held up
14	Truck Terminus at Changrabandha L.C.S. in Coochbehar Dist.	DM, Coochbehar	317.60	210.00	210.00	95.74	Remained held up
15	Preparation of a DPR on Hand Loom Export Mart at Fulia in Nodia	DM, Nadia	5.00	5.00	5.00	5.51	In progress
16	Implementation of off-site infrastructure of Garment Park Project, Kolkata	WBIDC*	450.00	450.00	451.30	NA	In progress
17	Entrepreneurship Development & Production of Planting Materials for the Development of Floriculture in North Bengal Fisheries Projects	WBSFP HDC *	295.75	295.75	395.75	9.94	In progress
18	Digha Fisheries Project	SFDC*	136.20	65.88			In progress
19	Digha Brackish Fisheries Project	SFDC	136.17	76.79			In progress
20	Alampur Fisheries Project	SFDC	161.66	141.55			In progress
21	Frasergunj Fisheries Project	SFDC	122.56	63.22			In progress
22	Henry's Island Fisheries Project	SFDC	298.36	190.31			In progress
	<b>Total (18 to 22)</b>		<b>854.95</b>	<b>537.75</b>	<b>500.00</b>	<b>385.46</b>	
	<b>Grand Total</b>		<b>9371.89</b>	<b>5691.11</b>	<b>4779.66</b>	<b>4310.66</b>	

\* DM: District Magistrate, WBIDC: West Bengal Industrial Development Corporation Limited, KMDA: Kolkata Metropolitan Development Authority, BENFISH: West Bengal State Fishermen's Co-operative Federation Limited, WBSFP HDC: West Bengal State Food Processing and Horticulture Development Corporation Limited, SFDC: The State Fisheries Corporation Limited.

\*\* ASIDE: Rs 500 lakh; State Government Grant: Rs 566.10 lakh, Lease Premium: Rs 1133 lakh, WBIDC: Rs 131.68 lakh, Interest on grants: Rs 10.17 lakh and Interest on lease premium: Rs 7.90 lakh

### Appendix -4.1

(Refer paragraph 4.6.1 page.151)

#### Statement showing amounts of exemptions granted to private organisations for using Yuba Bharati Krirangan

Sl no.	Name of the Party	Purpose of booking	Period of booking	Total number of days booked	Total amount collected	Total amount to be collected	Exemption in collection
					( I n R u p e e s )		
1	Shri Shantinath Digamber Jain Mandir	Panch Kalyanak Mahotsav	23-11-2005 to 28-11-2005	6	3,30,000	13,50,000	10,20,000
2	GHUNGROO	Dandiya function on the eve of Durga Puja'2005	08-10-2005 to 12-10-2005	5	3,67,500	11,25,000	7,57,500
3	ICICI Bank Ltd	Car Mela	25-09-2005 to 26-09-2005	2	2,00,630	4,50,000	2,49,370
4	Idea Management	Rock Jugalbandhi Chapter-II	02-10-2005	1	80,000	2,25,000	1,45,000
5	ABP	Infocom-2005, IT Exposition in the Helipad	24-11-2005 to 18-12-2005	25	3,00,000	56,25,000	53,25,000
6	Shree Yog Vedant Seva Samity	Holding Programme	13-05-2005 to 15-05-2005	3	4,50,000	6,75,000	2,25,000
7	SAHARA	Meeting of Sahara India Pariwar of 3000 delegates	30-12-2004	1	30,000	2,25,000	1,95,000
8	ICICI Bank Ltd	Car Mela	18-12-2004 to 19-12-2004	2	50,000	4,50,000	4,00,000
9	Church of God	Silver Jubilee Celebration 2005	28-01-2005 to 30-01-2005	3	2,25,000	6,75,000	4,50,000
10	Idea Management Pvt. Ltd.	Bangla Rock Programme	02-10-2004	1	50,000	2,25,000	1,75,000
11	Payal Social & Cultural Organisation	Navaratri Mahostav- 2004	14-10-2004 to 22-10-2004	9	1,75,000	20,25,000	18,50,000
12	ABP	IT Exposition in the Helipad Area 2006 (Infocom-2006)	13-11-2006 to 15-12-2006	33	6,00,000	74,25,000	68,25,000
13	GS Marketing Associates	International Mega Trade Fair 2006	28-04-2006 to 07-06-2006	41	5,04,000	92,25,000	87,21,000
14	ICICI & tatanagar Financial Service Ltd.	Car Loan Mela	14-10-2006 to 15-10-2006	2	1,00,000	4,50,000	3,50,000
15	ICICI Bank Ltd.	Car Mela	12-02-2005 to 13-02-2005	2	1,00,000	4,50,000	3,50,000
16	RAMS Relationship	Entertainment show	16-12-2006	1	1,25,000	2,25,000	1,00,000
17	Yuba Gyan Samity	Cultural Programme	17-12-2005 to 25-12-2005	9	50,000	20,25,000	19,75,000
18	Confederation of Indian Industry	Plenary summit	02-01-2006 to 23-01-2006	23	9,07,500	49,50,000	40,42,500
<b>Total</b>					<b>46,44,630</b>	<b>3,78,00,000</b>	<b>3,31,55,370</b>



## Appendix 4.2

(Refer paragraph 4.6.5 page.155)

### Statement showing details of shortages / misutilisation of cash

Sl. No	Name of the office	Date of verification by DDO at the instance of Audit	Book Balance as per the Cash book on the date of verification	Cash actually found on physical verification	Total Shortage	Unadjusted Vouchers	Unauthorized advance from undischursed cash	Unexplained cash/ Shortage/ Theft	Lapsed cheque/ Draft
1	The Divisional Officer F. division, West Bengal. Fire and Emergency Services (C.D. wing) Serampore Hooghly	24/10/05	1,66,000.00	1,35,130.00	<b>30,870.00</b>				30,870.00
2	The Director, Administrative Training Institute, Sector-3 F.C. Block, Salt Lake	17/01/06	40,97,194.45	40,03,530.50	<b>93,663.95</b>	62,700.00	28,700.00	2263.95	
3	The District Magistrate, Murshidabad	25/08/06	40,26,064.09	39,58,126.11	<b>67,937.98</b>		29,464.98		38,473.00
4	Principal Agricultural Officer Krishnagar, Nadia.	07/03/07	2,59,709.06	2,49,065.00	<b>10,644.06</b>	6815.70		3828.36	
5	Sub Divisional Agricultural Officer Alipore (Sadar) South 24 Parganas.	02/02/06	21,45,978.80	21,36,046.80	<b>9932.00</b>	9932.00			
6	Medical Superintendent cum Principal, R.G. Kar Medical college & Hospital	25/07/06	47,32,150.50	42,60,177.14	<b>4,71,973.36</b>		4,54,973.36	17000.00	
7	Medical Superintendent cum Vice Principal Calcutta National Medical College & Hospital	07/01/06	38,35,255.73	26,37,820.03	<b>11,97,435.70</b>		11,97,435.70		
8	Superintendent, District Hospital Howrah	26/10/05	61,924.00	34,276.00	<b>27,648.00</b>	27,648.00			

Sl. No	Name of the office	Date of verification by DDO at the instance of Audit	Book Balance as per the Cash book on the date of verification	Cash actually found on physical verification	Total Shortage	Unadjusted Vouchers	Unauthorized advance from undisbursed cash	Unexplained cash/ Shortage/ Theft	Lapsed cheque/ Draft
9	Medical Superintendent cum Vice Principal, N.R.S.Medical College & Hospital, Kolkata	10/04/06	154,87,128.78	153,07,875.09	<b>179253.69</b>	121143.79	58109.9		
10	Superintendent, E.S.I. Hospital, Kalyani, Nadia	25/02/07	1,97,762.00	1,91,502.00	<b>6,260.00</b>	6,260.00			
11	Superintendent, Baghajatin S.G Hospital Baghajatin, Jadavpur	16/03/06	40,054.83	38,744.83	<b>1,310.00</b>			1310.00	
12	Superintendent, District Hospital, Barasat	08/12/05	1,50,815.00	1,41,728.00	<b>9,087.00</b>	9,087.00			
13	Administrative Medical Officer E.S.I. (MB) Scheme, West Bengal	16/10/06	9242523.00	9002602.00	<b>239921.00</b>				239921.00
14	The Accounts Officer, West Bengal secretariat & Ex-officio Jt. Secretary, Finance Deptt.	10/11/05	42275585.11	20741438.48	<b>21534146.63</b>		21025614.50		508532.13
			<b>86718145.35</b>	<b>62838061.98</b>	<b>23880083.37</b>	<b>243586.49</b>	<b>22794298.44</b>	<b>24402.31</b>	<b>817796.13</b>

## Appendix 4.3

(Refer paragraph 4.6.6 page.156)

## Statement showing year-wise position of Inspection Reports and Paragraphs pending settlement

Year	Agriculture Department		Disaster Management Department		Development and Planning Department		School Education Department		Finance (Accounts) Department		Commercial *		Public works Department		Housing Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1969-1970	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1970-1971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1971-1972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1972-1973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1973-1974	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	1	1
1974-1975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1975-1976	1	1	-	-	-	-	1	1	-	-	-	-	-	-	-	-	1	1
1976-1977	-	-	-	-	-	-	2	4	-	-	-	-	-	-	-	-	2	4
1977-1978	-	-	-	-	-	-	1	2	-	-	-	-	-	-	-	-	1	2
1978-1979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1979-1980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1980-1981	1	1	2	2	-	-	1	2	-	-	-	-	-	-	-	-	4	5
1981-1982	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	3	3
1982-1983	-	-	-	-	-	-	1	4	-	-	-	-	-	-	-	-	1	4
1983-1984	1	1	-	-	-	-	1	1	-	-	-	-	-	-	-	-	2	2
1984-1985	-	-	2	3	-	-	2	2	-	-	-	-	-	-	-	-	4	5
1985-1986	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4
1986-1987	3	4	1	1	-	-	4	8	-	-	-	-	-	-	-	-	8	13
1987-1988	5	6	-	-	1	1	3	11	-	-	-	-	1	1	-	-	10	19
1988-1989	2	2	1	1	-	-	9	11	2	8	-	-	1	1	1	1	16	24
1989-1990	4	4	1	3	-	-	2	2	1	5	-	-	2	2	-	-	10	16
1990-1991	5	8	2	2	-	-	2	2	2	2	-	-	5	19	2	3	18	36
1991-1992	3	6	1	1	-	-	3	8	1	6	-	-	1	1	-	-	9	22

\* Under Food Processing and Horticulture Department, Micro and Small Scale Enterprises and Textiles Department, Animal Resources Development Department, Housing Department and Food and Supplies Department

Year	Agriculture Department		Disaster Management Department		Development and Planning Department		School Education Department		Finance (Accounts) Department		Commercial *		Public works Department		Housing Department		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1992-1993	5	7	1	3	1	1	5	12	2	5	-	-	15	33	-	-	29	61
1993-1994	5	7	3	5	1	2	10	28	-	-	-	-	2	4	3	4	24	50
1994-1995	5	5	3	3	-	-	10	23	2	8	-	-	7	9	3	3	30	51
1995-1996	10	18	7	7	1	1	2	8	2	7	-	-	20	28	4	5	46	74
1996-1997	15	28	2	2	-	-	13	24	1	13	-	-	18	38	4	5	53	110
1997-1998	18	43	7	13	-	-	7	20	3	9	-	-	25	39	5	7	65	131
1998-1999	17	44	5	7	-	-	8	15	2	16	-	-	11	19	3	4	46	105
1999-2000	13	33	6	7	-	-	9	27	-	-	-	-	16	40	4	6	48	113
2000-2001	65	135	9	20	1	2	18	69	2	2	-	-	28	53	4	4	127	285
2001-2002	42	156	16	32	-	-	25	71	1	7	1	1	30	70	4	6	119	343
2002-2003	13	44	20	42	-	-	33	154	3	26	2	2	26	62	10	35	107	365
2003-2004	24	91	11	36	1	5	16	65	3	21	2	2	36	103	-	-	93	323
2004-2005	32	130	4	17	5	25	10	25	1	21	7	21	35	104	6	15	100	358
2005-2006	18	59	7	20	1	4	9	44	2	26	1	4	19	39	2	6	59	202
2006-2007	20	37	7	27	1	8	6	32	1	12	-	-	29	86	3	4	67	206
Total	330	873	122	258	13	49	213	675	31	194	13	30	327	751	58	108	1107	2938
More than 10 years	68	101	30	37	4	5	72	153	13	69	-	-	72	106	17	21	276	507

\* Under Food Processing and Horticulture Department, Micro and Small Scale Enterprises and Textiles Department, Animal Resources Development Department, Housing Department and Food and Supplies Department

**Appendix 4.4 (A)**

(Refer paragraph 4.6.6 page157)

**Statement showing cases of theft/defalcation/misappropriation of Government money**

Year	Agriculture Department		Disaster Management Department		Development and Planning Department		School Education Department		Finance (Accounts) Department	
	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount
1973-1974	-	-	1	0.08	-	-	-	-	-	-
1976-1977	-	-	-	-	-	-	1	-	-	-
1979-1980	-	-	1	0.02	-	-	-	-	-	-
1980-1981	1	0.19	1	0.85	-	-	-	-	-	-
1981-1982	-	-	-	-	-	-	-	-	-	-
1982-1983	1	0.12	-	-	-	-	1	0.07	-	-
1984-1985	-	-	1	0.24	-	-	-	-	-	-
1986-1987	2	0.18	1	-	-	-	1	0.88	-	-
1987-1988	2	0.91	-	-	-	-	-	-	-	-
1988-1989	-	-	-	-	-	-	1	-	-	-
1990-1991	1	-	1	0.96	-	-	-	-	-	-
1991-1992	-	-	1	-	-	-	-	-	-	-
1992-1993	2	0.01	1	0.17	-	-	1	1.09	-	-
1993-1994	3	4.10	1	31.51	-	-	-	-	-	-
1994-1995	2	0.47	-	-	-	-	1	0.06	-	-
1995-1996	1	3.09	4	14.01	-	-	-	-	1	25.36
1996-1997	1	2.13	1	1.21	-	-	1	-	-	-
1998-1999	-	-	2	5.65	-	-	-	-	1	-
2000-2001	3	3.49	2	2.64	-	-	-	-	-	-
2001-2002	3	0.90	2	-	-	-	1	2.91	-	-
2002-2003	-	-	3	14.63	-	-	5	256.96	3	-
2003-2004	1	0.04	-	-	-	-	1	0.50	-	-
2005-2006	2	0.02	-	-	-	-	-	-	3	61.91
2006-2007	1	-	2	3.40	-	-	1	514.50	-	-
<b>Total</b>	<b>26</b>	<b>15.65</b>	<b>25</b>	<b>75.37</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>776.97</b>	<b>9</b>	<b>87.27</b>

**Appendix 4.4(B)**

(Refer paragraph 4.6.6 page.157)

**Statement showing cases of loss of revenue**

Year	Agriculture Department		Disaster Management Department		Development and Planning Department		School Education Department		Finance (Accounts) Department	
	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount
1990-1991	-	-	-	-	-	-	-	-	1	33.45
1997-1998	2	0.74	-	-	-	-	-	-	-	-
1998-1999	1	-	-	-	-	-	-	-	-	-
1999-2000	-	-	-	-	-	-	-	-	-	-
2000-2001	7	265.62	-	-	-	-	-	-	-	-
2001-2002	5	575.97	-	-	-	-	1	7.72	-	-
2002-2003	3	272.61	1	0.21	-	-	-	-	1	-
2003-2004	6	400.38	3	125.94	1	8.06	-	-	-	-
2004-2005	8	1461.07	-	-	3	23.55	-	-	-	-
2005-2006	4	351.29	-	-	-	-	-	-	3	98.55
2006-2007	1	0.32	-	-	-	-	-	-	1	51.29
<b>Total</b>	<b>37</b>	<b>3328.00</b>	<b>4</b>	<b>126.15</b>	<b>4</b>	<b>31.61</b>	<b>1</b>	<b>7.72</b>	<b>6</b>	<b>183.29</b>

## Appendix 4.4(C)

(Refer paragraph 4.6.6 page.157)

## Statement showing cases of shortage/loss not recovered/written off

Year	Agriculture Department		Disaster Management Department		Development and Planning Department		School Education Department		Finance (Accounts) Department		Commercial *		Public works Department		Housing Department	
	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount	Paras	Amount
1980-1981	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
1981-1982																
1982-1983																
1983-1984																
1984-1985			1	2.99												
1985-1986	1	0.08	-	-	-	-	-	-	-	-	-	-	1	0.06		
1986-1987													1	2.55		
1987-1988																
1988-1989													1	0.09		
1989-1990	1	0.60														
1990-1991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1991-1992	-	-	-	-	-	-	-	-	-	-	-	-	2	1.46		
1992-1993													7	15.31		
1993-1994	-	-	-	-	-	-	-	-	1	75.13	-	-	1	0.31	1	0.25
1994-1995	-	-	-	-	-	-	-	-	-	-	-	-	3	4.18	1	0.25
1995-1996	1	0.14	1	-	-	-	1	0.44	-	-	-	-	5	8.77	1	0.25
1996-1997	-	-	1	1.00	-	-	-	-	-	-	-	-	24	126.92	1	0.25
1997-1998	1	0.64	2	4.85	-	-	-	-	-	-	-	-	9	105.40	1	0.50
1998-1999	-	-	1	0.18	-	-	-	-	-	-	-	-	7	10.21	1	0.50
1999-2000	-	-	-	-	-	-	-	-	-	-	-	-	8	12.27	1	0.60
2000-2001	2	0.01	2	0.60	-	-	-	-	-	-	-	-	12	26.25	1	0.40
2001-2002	1	0.16	7	8.60	-	-	-	-	-	-	-	-	17	122.10	1	0.50
2002-2003	-	-	3	11.89	-	-	1	-	2	-	-	-	4	17.04	1	0.50
2003-2004	1	0.29	1	-	1	0.01	-	-	-	-	-	-	7	13.07	-	-
2004-2005	3	0.10	2	0.11	-	-	2	6.50	-	-	-	-	15	68.71	1	1.00
2005-2006	-	-	-	-	-	-	-	-	5	220.67	-	-	6	547.30	1	2.00
2006-2007	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11</b>	<b>2.02</b>	<b>24</b>	<b>30.22</b>	<b>1</b>	<b>0.01</b>	<b>4</b>	<b>6.94</b>	<b>8</b>	<b>295.80</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>1082.00</b>	<b>12</b>	<b>7.00</b>

\* Under Food Processing and Horticulture Department, Micro and Small Scale Enterprises & Textiles Department, Animal Resources Development Department, Housing Department and Food and Supplies Department

### Appendix 4.5

(Refer paragraph 4.6.7 page.157)

#### Statement showing names of the departments who did not submit Action Taken Notes

Sl No	Name of the department
1	Agriculture
2	Animal Resources Development
3	Backward Classes and Welfare
4	Commerce and Industries
5	Co-operation
6	Cottage and Small Scale Industries
7	Development and Planning
8	Excise
9	Fisheries
10	Food Process and Horticulture
11	Food and Supplies
12	Forests
13	Health and Family Welfare
14	Higher Education
15	Hill Affairs
16	Home (Const. and Elec.)
17	Home (Political)
18	Home (Police)
19	Housing
20	Industrial Reconstruction
21	Information and Cultural Affairs
22	Irrigation and Waterways
23	Judicial
24	Labour
25	Land and Land Reforms
26	Mass Education Extension
27	Municipal Affairs
28	Panchayats and Rural Development
29	Power
30	Public Health Engineering
31	Public Works
32	Public Works (Roads)
33	School Education
34	Sports and Youth Services
35	Technical Education and Training
36	Transport
37	Tourism
38	Urban Development
39	Water Investigation and Development
40	Women & Child Welfare & Social Welfare
41	Youth Services and Minorities Development and Welfare
42	Finance