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**Appendix 1**  
(Refer Paragraph 1.1, Page 1)

**Statement showing structure of Government Accounts and list of Indices/ratio and basis for their calculation**

**A. Government Accounts**

**I. Structure**

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

***Part II Contingency Fund***

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 20 crore.

***Part III Public Account***

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

***II Form of Annual Accounts***

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts present the details of expenditure by the State Government vis-a-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**B List of Indices/ratios and basis for their calculation**

(Refer Paragraph 1.11, Page 13)

<b>Terms</b>	<b>Basis of calculation</b>
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> <u>Rate of Growth of the parameter (Y)</u>
Rate of Growth (ROG)	$[(\text{Current year amount}/\text{Previous year Amount})-1]*100$
Trend/Average	Trend of growth over a period of 5 years $[(\text{LOGEST Amount of 1996-1997} : \text{Amount of 2001-2002})-1]*100$
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advances	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
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 debits under 2048-Appropriation for Reduction or Avoidance of Debt

## Appendix 2

(Refer Paragraph 1.10, Page 13)

## Statement showing amount locked in incomplete projects

Name of the Project		Progressive Expenditure for the year ended				
		1997-98	1998-99	1999-2000	2000-2001	2001-2002
( R u p e e s i n c r o r e )						
Teesta Barrage Project	(Major)	783.67	838.95	890.38	960.74	1011.70
Parga Irrigation Scheme	(Medium)	2.45	2.85	2.95	3.05	3.05
Moiutorjore Irrigation Scheme	(Medium)	1.55	1.56	1.56	1.59	1.62
Totko Irrigation Scheme	(Medium)	6.95	7.09	7.51	9.61	9.61
Lipaniajore Irrigation Scheme	(Medium)	2.55	2.56	2.77	2.80	2.85
Barabhume Irrigation Scheme	(Medium)	2.92	2.93	2.95	2.98	3.02
Extension Bandhu Irrigation Scheme	(Medium)	4.40	4.58	4.63	4.79	5.20
Beko Irrigation Scheme	(Medium)	3.90	3.95	4.02	4.08	4.26
Ramchandrapur Irrigation Scheme	(Medium)	5.66	5.74	6.06	6.19	6.34
Hanumata Irrigation Scheme	(Medium)	5.28	5.37	5.79	6.70	8.12
Futiary Irrigation Scheme	(Medium)	5.19	10.02	10.91	11.16	11.26
Patloi Irrigation Scheme	(Medium)	4.43	4.62	4.85	7.06	7.06
Golamajore Irrigation Scheme	(Medium)	2.39	2.51	2.77	2.92	3.06
Karrior Irrigation Scheme	(Medium)	2.77	2.85	3.09	3.26	3.37
Khairabera Irrigation Scheme	(Medium)	2.74	2.79	2.88	3.02	3.19
Sali Diversion Scheme	(Medium)	2.68	3.16	3.27	3.27	3.27
Sali Reservoir Scheme	(Medium)	1.63	1.82	1.82	1.82	1.82
Nowi Basin Drainage Scheme	(Drainage)	5.38	5.51	5.62	5.66	5.68 <sup>φ</sup>
Ghea Kunti Basin Drainage Scheme	(Drainage)	39.25	39.97	41.78	42.50	42.50
		<b>885.79</b>	<b>948.83</b>	<b>1005.61</b>	<b>1083.20</b>	<b>1136.98</b>

<sup>φ</sup> The project has been completed this year

**Appendix 3**  
(Refer Paragraph 2.3.3, Page 24)  
**Statement showing cases where supplementary provisions proved unnecessary**

Description of the grant/appropriation	Section	Original grant/ appropriation Rs	Supplementary grant/ appropriation Rs	Actual expenditure Rs	Savings Rs
<b>A - Voted</b>					
1 - State Legislature	Revenue	183842000	2050000	138595607	47296393
4 - Administration of Justice	Revenue	1151252000	32753000	928261259	255743741
5 - Elections	Revenue	754100000	132700000	750216204	136583796
6 - Collection of taxes on Income & Expenditure	Revenue	80663000	157000	75392584	5427416
7 - Land Revenue	Revenue	2768298000	33205000	2563498004	238004996
10 - State Excise	Revenue	394100000	47000000	383242052	57857948
11 - Taxes on Sales, Trades, etc.	Revenue	820820000	25900000	695028775	151691225
14 - Other Fiscal Services	Revenue	183923000	39589000	101322532	122189468
18 - Secretariat – General Services	Revenue	775200000	17619000	559191905	233627095
19 - District Administration	Revenue	675267000	29208000	605916248	98558752
20 - Treasury and Accounts Administration	Revenue	576392000	67300000	501337151	142354849
24 - Stationery and Printing	Revenue	196149000	55000	169077295	27126705
25 - Public Works	Revenue	3142311000	565949000	3118679745	589580255
26 - Other Administrative Services (Fire Protection and Control)	Revenue	721555000	26009000	676441603	71122397
27 - Other Administrative Services (Excluding Fire Protection and Control)	Revenue	1790437000	3676000	1769355560	24757440
29 - Miscellaneous General Services	Revenue	250833000	2000	246665171	4169829
31 - Sports and Youth Services	Revenue	689169000	996446000	686992053	998622947
32 - Medical and Public Health (Excluding Public Health)	Revenue	11458994000	82883000	10130856742	1411020258
33 - Medical and Public Health (Public Health)	Revenue	1707850000	35351000	1358414870	384786130
41 - Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	Revenue	2484091000	241895000	2417326907	308659093
47 - Crop Husbandry	Revenue	2003235000	43700000	1656112523	390822477
54 - Food, Storage and Ware-housing	Revenue	996956000	61459000	836681729	221733271
	Capital	929800000	1053600000	30000000	1953400000

Description of the grant/appropriation		Section	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
			Rs	Rs	Rs	Rs
63	- Other Rural Development Programmes (Community Development)	Revenue	1056955000	122036000	953262374	225728626
64	- Hill Areas	Revenue	1854254000	68965000	1791594020	131624980
65	- Other Special Areas Programmes	Revenue	1740581000	178581000	1652096189	267065811
		Capital	290000000	140000000	242352640	187647360
72	- Non-conventional Sources of Energy	Revenue	330000000	170000000	16034000	33966000
74	- Industries (Closed and Sick Industries)	Revenue	11850000	50000	3978502	7921498
		Capital	182300000	113700000	79888477	216111523
81	- Other Transport Services	Capital	60000000	51200000	35000000	76200000
83	- Secretariat-Economic Services	Revenue	418988000	26558000	354452477	91093523
84	- Tourism	Revenue	139103000	18678000	97175277	60605723
85	- Census, Surveys and Statistics	Revenue	112690000	15650000	109448019	18891981
95	- Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries)	Capital	535030000	39220000	379059210	195190790
<b>Total : A - Voted</b>			<b>41169988000</b>	<b>4330144000</b>	<b>36112947704</b>	<b>9387184296</b>
<b>B</b>	<b>- Charged</b>					
2	- Governor	Revenue	29204000	6667000	26137891	9733109
4	- Administration of Justice	Revenue	318852000	9344000	266636391	61559609
16	- Interest Payments	Revenue	67378569000	89547000	63753065137	3715050863
17	- Public Service Commission	Revenue	64650000	1780000	57061939	9368061
25	- Public Works	Revenue	31431000	2857000	29430842	4857158
		Capital	882000	949000	-	1831000
32	- Medical and Public Health (Excluding Public Health)	Revenue	-	558000	153801	404199
36	- Housing	Revenue	107000	5000	-	112000
45	- Secretariat Social Services	Revenue	-	8000	-	8000
<b>Total : B - Charged</b>			<b>67823695000</b>	<b>111715000</b>	<b>64132486001</b>	<b>3802923999</b>
<b>Total: A and B</b>			<b>108993683000</b>	<b>4441859000</b>	<b>100245433705</b>	<b>13190108295</b>

**Appendix 4**  
(Refer Paragraph 2.3.4, Page 24)

**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	Supplementary provision	Actual expenditure	Saving
		Rs	Rs	Rs	Rs
<b>A - Voted</b>					
26 - Other Administrative Services (Fire Protection and Control)	Capital	-	30000000	10167685	19832315
30 - Education, Art and Culture	Revenue	41620104000	5321228000	44667612495	2273719505
34 - Family Welfare	Capital	-	22500000	2839119	19660881
35 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	Revenue	3645476000	207431000	3787287469	65619531
36 - Housing	Revenue	473873000	107075000	498445744	82502256
42 - Social Security and Welfare (Social Welfare)	Revenue	3991679000	1238197000	4753980390	475895610
46 - Other Social Services	Revenue	285247000	48516000	326783380	6979620
52 - Forestry and Wild Life	Capital	100000	31152000	28760000	2492000
58 - Other Agricultural Programmes	Capital	200000	20000000	10000000	10200000
66 - Major and Medium Irrigation	Revenue	1598561000	182670000	1645037643	136193357
68 - Flood Control and Drainage	Revenue	1200139000	632900000	1448681614	384357386
69 - Power	Revenue	535000000	572975000	1008475000	99500000
	Capital	14675000000	2202456000	1522383000	1655073000
79 - Roads and Bridges	Revenue	1855576000	1258729000	2749138710	365166290
80 - Road Transport	Revenue	2197780000	530120000	2719804843	8095157
86 - Civil Supplies	Revenue	103312000	43030000	108543464	37798536
90 - Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)	Revenue	2402864000	277136000	2551189089	128810911
93 - Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings)	Capital	1138670000	923800000	1855919370	206550630
<b>Total : A – Voted</b>		<b>75723581000</b>	<b>13649915000</b>	<b>83395049015</b>	<b>5978446985</b>
<b>B - Charged</b>					
26 - Other Administrative Services (Fire Protection and Control)	Revenue	-	17357000	10778133	6578867
<b>Total : B – Charged</b>		<b>-</b>	<b>17357000</b>	<b>10778133</b>	<b>6578867</b>
<b>Total : A + B</b>		<b>75723581000</b>	<b>13667272000</b>	<b>83405827148</b>	<b>5985025852</b>

## Appendix 5

(Refer Paragraph 2.3.6 Page 25)

## Statement showing excess expenditure

Description of the grant/appropriation	Section	Total grant/ appropriation Rupees	Actual expenditure Rupees	Amount in excess Rupees
<b>A - Voted</b>				
21 - Police	Revenue	10751738000	11438064961	686326961
28 - Pension and Other Retirement Benefits	Revenue	20342085000	22537952166	2195867166
34 - Family Welfare	Revenue	1483473000	1705962142	222489142
38 - Information and Publicity	Capital	16240000	18243824	2003824
63 - Other Rural Development Programmes (Community Development)	Capital	9100000	57751275	48651275
67 - Minor Irrigation and Command Area Development	Revenue	2920292000	2920295785	3785
<b>Total : A - Voted</b>		<b>35522928000</b>	<b>38678270153</b>	<b>3155342153</b>
<b>B - Charged</b>				
98 - Public Debt	Capital	50641922000	143982682855	93340760855
<b>Total : B - Charged</b>		<b>50641922000</b>	<b>143982682855</b>	<b>93340760855</b>
<b>Total : A and B</b>		<b>86164850000</b>	<b>182660953008</b>	<b>96496103008</b>

## Appendix 6

(Refer Paragraph 2.3.7 Page 25)

## Statement showing cases where supplementary provision was insufficient by more than Rs 10 lakh

Description of the grant/ appropriation	Section	Original grant/ appropriation	Supplementary provision	Actual expenditure	Final excess
		Rupees	Rupees	Rupees	Rupees
<b>A - Voted</b>					
21 - Police	Revenue	10097041000	654697000	11438064961	686326961
28 - Pension and Other Retirement Benefits	Revenue	16786385000	3555700000	22537952166	2195867166
34 - Family Welfare	Revenue	1430939000	52534000	1705962142	222489142
38 - Information and Publicity	Capital	8450000	7790000	18243824	2003824
<b>Total : A - Voted</b>		<b>28322815000</b>	<b>4270721000</b>	<b>35700223093</b>	<b>3106687093</b>
<b>B - Charged</b>					
98 - Public Debt	Capital	49064754000	1577168000	143982682855	93340760855
<b>Total : B - Charged</b>		<b>49064754000</b>	<b>1577168000</b>	<b>143982682855</b>	<b>93340760855</b>
<b>Total : A and B</b>		<b>77387569000</b>	<b>5847889000</b>	<b>179682905948</b>	<b>96447447948</b>

**Appendix 7**

(Refer Paragraph 2.3.8, Page 25)

**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 (Rupees in crore)	Reasons for savings
<b>Revenue Voted</b>		
1 - State Legislature	4.73 (25)	Not intimated (July 2002)
3 - Council of Ministers	1.53 (34)	Not intimated (July 2002)
4 - Administration of Justice	25.57 (22)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final savings not intimated (July 2002)
5 - Elections	13.66 (15)	Reasons for final saving have not been intimated (July 2002)
8 - Stamps and Registration	7.23 (16)	Not intimated (July 2002)
10 - State Excise	5.79 (13)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002)
11 - Taxes on Sales, Trades, etc.	15.17 (18)	Augmentation of fund by supplementary provision in March 2002 was required for larger establishment charges, payment of arrear rents, rates and taxes at the enhanced rate, payment of consultancy fees and travel expenses to two consultants under VAT, non-filling of posts of subordinate service. Reasons for final savings have not been intimated (July 2002)
12 - Taxes on Vehicles	1.65 (16)	Saving was due to non-occurrence of necessary situation for incurring the expenditure. Reasons for final saving have not been intimated (July 2002)
13 - Other Taxes and Duties on Commodities and Services	2.92 (41)	Not intimated (July 2002)
14 - Other Fiscal Services	12.22 (55)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002)
18 - Secretariat General Services	23.36 (29)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002)
19 - District Administration	9.86 (14)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002)



Description of the grant/appropriation	Amount of Savings (Rupees in crore)	Reasons for savings
20 - Treasury and Accounts	14.24 (22)	For Augmentation of fund by supplementary provision in March 2002 required for meeting larger establishment charges, larger expenditure on computerization of Treasuries. Reasons for final saving have not been intimated (July 2002)
22 - Jails	20.60 (27)	Not intimated (July 2002)
24 - Stationery and Printing	2.71 (14)	Not intimated (July 2002)
25 - Public Works	58.96 (16)	Enhancement of fund by supplementary provision in March 2002 required for maintenance and repairs of Government buildings, meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002)
31 - Sports and Youth Services	99.86 (59)	Augmentation of fund by supplementary provision obtained in March 2002 was required for larger establishment cost and implementation of Bangla Swanirbhar Karmasansthan Prakalpa. Reasons for final saving have not been intimated (July 2002).
32 - Medical and Public Health (Excluding Public Health)	141.10 (12)	Not intimated (July 2002)
33 - Medical and Public Health (Public Health)	38.48 (22)	For enhancement of fund through supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final saving have not been intimated (July 2002).
36 - Housing	8.25 (14)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges and subsidies to WBHB. Reasons for final saving have not been intimated (July 2002)
38 - Information and Publicity	11.30 (26)	Not intimated (July 2002)
39 - Labour and Employment	21.91 (28)	Not intimated (July 2002)
40 - Social Security and Welfare (Rehabilitation)	19.62 (58)	Not intimated (July 2002)
41 - Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	30.87 (11)	Not intimated (July 2002)
43 - Nutrition	19.61 (24)	Not intimated (July 2002)
44 - Relief on account of Natural Calamities	214.39 (75)	Saving was due to less requirement of fund. Reasons for final saving have not been reported (July 2002)
45 - Secretariat-Social Services	11.30 (17)	Not intimated (July 2002)
47 - Crop Husbandry	39.08 (19)	Savings was mainly due to creation of fund (Rs 15.80 crore) was required for implementation of schemes under Macro Management Mode Work Plan. Reasons for savings of balance amount not intimated (July 2002)

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<b>Description of the grant/appropriation</b>	<b>Amount of Savings (Rupees in crore)</b>	<b>Reasons for savings</b>
48 - Soil and Water Conservation	20.97 (64)	Not intimated (July 2002)
49 - Animal Husbandry	33.91 (22)	Not intimated (July 2002)
50 - Dairy Development	39.72 (25)	Not intimated (July 2002)
51 - Fisheries	13.16 (20)	Not intimated (July 2002)
52 - Forestry and Wild Life	20.79 (12)	Not intimated (July 2002)
54 - Food, Storage and Warehousing	22.17 (21)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges and printing of Ration Cards. Reasons for final saving have not been intimated (July 2002)
55 - Agricultural Research and Education	10.90 (18)	Not intimated (July 2002)
56 - Horticulture and Vegetable Crops	7.91 (33)	Not intimated (July 2002)
57 - Co-operation	13.02 (25)	Saving was attributed to non-filling up of vacancies, restraint in incurring expenditure due to economy measure, non-approval of a good number of qualified proposals by the Government. Reasons for final saving have not been intimated (July 2002)
58 - Other Agricultural Programme	2.83 (19)	Not intimated (July 2002)
59 - Special Programmes for Rural Development	21.40 (83)	Not intimated (July 2002)
60 - Rural Employment	62.02 (29)	Saving was attributed to low flow of fund from the Government of India and hence low requirement of matching fund of the department, changes of schemes to another head of account under a different demand and booking of expenditure therewith. Reasons for final saving have not been intimated (July 2002)
63 - Other Rural Development Programmes (Community Development)	22.57 (19)	Augmentation of fund by supplementary provision in March 2002 was required for meeting larger establishment charges. Reasons for final savings have not been intimated (July 2002)
65 - Other Special Areas Programmes	26.71 (14)	For Augmentation of fund by supplementary provision in March 2002 required for meeting larger developmental expenditure. Reasons for final saving have not been intimated (July 2002)
68 - Flood Control and Drainage	38.44 (21)	Addition of fund by supplementary provision in March 2002 was required for execution of various flood control schemes and reduction of fund was due to restricted release by the Finance Department. Reasons for final savings have not been intimated (July 2002).
72 - Non-Conventional Sources of Energy	3.40 (68)	Creation of fund by supplementary provision in March 2002 was required for introduction of new schemes for Non-Conventional Energy Sources. Reasons for final savings have not been intimated (July 2002)

Description of the grant/appropriation	Amount of Savings (Rupees in crore)	Reasons for savings
73 - Village and Small Industries (Excluding Public Undertakings)	41.35 (35)	Not intimated (July 2002)
75 - Industries (Excluding Public Undertakings and Closed and Sick Industries)	50.86 (35)	Not intimated (July 2002)
76 - Non-Ferrous Mining and Metallurgical Industries	1.13 (32)	Not intimated (July 2002)
79 - Roads and Bridges	36.52 (12)	Not intimated (July 2002)
83 - Secretariat – Economic Services	9.11 (20)	Savings (Rs 1.96 crore) was due to economy measure. Reasons for final saving have not been intimated (July 2002)
84 - Tourism	6.06 (38)	Not intimated (July 2002)
85 - Census, Surveys and Statistics	1.89 (15)	Savings (Rs 0.48 crore) was due to some posts lying vacant. Reasons for final saving have not been intimated (July 2002)
86 - Civil Supplies	3.78 (26)	Not intimated (July 2002)
88 - Other General Economic Services	1.30 (17)	Not intimated (July 2002)
89 - Water Supply and Sanitation (Prevention of Air and Water Pollution)	31.84 (66)	Savings (Rs 30.92 crore) was due to non-finalisation of sufficient schemes. Reasons for savings of balance amount not intimated (July 2002).
<b>Capital Voted</b>		
7 - Land Revenue	7.04 (95)	Not intimated (July 2002)
25 - Public Works	126.67 (46)	Not intimated (July 2002)
26 - Other Administrative Services (Fire Protection and Control)	1.98 (66)	Creation of fund by supplementary provision in March 2002 required for meeting the acquisition cost of land for construction of Fire Station. Reasons for final saving have not been intimated (July 2002)
27 - Other Administrative Services (Excluding Fire Protection and Control)	10.22 (100)	Not intimated (July 2002)
30 - Education, Art and Culture	80.63 (100)	Not intimated (July 2002)
32 - Medical and Public Health (Excluding Public Health)	52.55 (100)	Not intimated (July 2002)
34 - Family Welfare	1.97 (88)	Creation of fund by supplementary provision in March 2002 required to maintain the tempo of activity under the ongoing India Population Project. Reasons for final saving have not been intimated (July 2002)
35 - Water Supply and Sanitation (Excluding prevention of Air and Water Pollution)	17.24 (99)	Not intimated (July 2002)
36 - Housing	7.58 (17)	Not intimated (July 2002)

Description of the grant/appropriation	Amount of Savings (Rupees in crore)	Reasons for savings
37 - Urban Development	7.29 (16)	Reasons for final saving have not been intimated (July 2002)
40 - Social Security and Welfare (Rehabilitation)	9.56 (83)	Not intimated (July 2002)
41 - Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	20.33 (35)	Not intimated (July 2002)
42 - Social Security and Welfare (Social Welfare)	4.18 (45)	Not intimated (July 2002)
46 - Other Social Services	3.25 (75)	Not intimated (July 2002)
47 - Crop Husbandry	1.53 (80)	Not intimated (July 2002)
49 - Animal Husbandry	2.01 (67)	Not intimated (July 2002)
50 - Dairy Development	2.45 (64)	Not intimated (July 2002)
51 - Fisheries	16.41 (41)	Not intimated (July 2002)
53 - Plantations	1.15 (25)	Saving was due to withdrawal of fund for implementation of economy in plan expenditure
54 - Food, Storage and Warehousing	195.34 (98)	Saving was due to non-sanctioning of fund for want of necessary clearance from the Finance Department and absence of proposal for utilisation of fund from the implementing authority. Reasons for final saving have not been intimated (July 2002)
57 - Co-operation	11.81 (43)	Saving was due to non-sanctioning of a good number of proposals by the Government, non-receipt of sufficient number of proposals and non-approval of schemes by NCDC. Reasons for final saving have not been intimated (July 2002)
58 - Other Agricultural Programmes	1.02 (50)	Creation of fund by obtaining supplementing provision in March 2002 required for implementation of the schemes under Macro Management Model Work Plan. Reasons for final saving have not been intimated (July 2002)
65 - Other Special Areas Programmes	18.76 (44)	Augmentation of fund by supplementary provision in March 2002 required for meeting larger developmental expenditure. Reasons for final savings of balance amount not intimated (July 2002)
66 - Major and medium Irrigation	45.72 (28)	Not intimated (July 2002)
67 - Minor Irrigation and Command Area Development	96.77 (86)	Not intimated (July 2002)
68 - Flood Control and Drainage	213.86 (65)	Not intimated (July 2002)
73 - Village and Small Industries (Excluding Public Undertakings)	9.56 (19)	Not intimated (July 2002)

Description of the grant/appropriation	Amount of Savings (Rupees in crore)	Reasons for savings
74 - Industries (Closed and Sick Industries)	21.61 (73)	Saving was mainly due to non-finalisation of different proposals/non-requirement of fund
79 - Roads and Bridges	445.60 (47)	Not intimated (July 2002)
80 - Road Transport	140.92 (58)	Not intimated (July 2002)
81 - Other Transport Services	7.62 (69)	Not intimated (July 2002)
84 - Tourism	2.56 (55)	Not intimated (July 2002)
87 - Investment in General Financial and Trading Institution	9.75 (75)	Not intimated (July 2002)
92 - Industries (Public Undertakings)	17.62 (19)	Savings (Rs 29.30 crore) was due to lesser requirement of funds by the respective companies and non-receipt of proposals partly counter balance and by excess expenditure on account of certain other companies.
94 - Telecommunication and Electronic Industries	8.25 (41)	Saving (Rs 8 crore) was due to economy in Plan Expenditure. Reasons for savings of balance amount not intimated (July 2002)
95 - Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	19.52 (34)	Savings (Rs 31.96 crore) was due to economy in Plan Expenditure partly counter balanced by, creation of fund required for investment in Greater Kolkata Gas Supply Corporation Limited. Reasons for final saving have not been intimated (July 2002)
96 - Other Industries and Minerals (Excluding Closed and Sick Industries)	4.91 (40)	Savings (Rs 2.17 crore) due to non-realisation of the pending bills during the year and non-utilisation of Plan scheme (Rs 2.49 crore) during the year. Reasons for final saving have not been intimated (July 2002)
99 - Loans and Advances	42,37 (33)	Not intimated (July 2002)
<b>Revenue Charged</b>		
4 - Administration of Justice	6.16 (19)	Reasons for saving have not been intimated (July 2002)
40 - Social Security and Welfare (Rehabilitation)	10.32 (82)	Not intimated (July 2002)

**Appendix 8**

(Refer Paragraph 2.3.9 (a), Page 25)

**Statement showing persistent savings in excess of Rs 10 lakh in each case and 20 per cent or more of the provision**

Description of the Grant	Savings (Rupees in crore)		
	1999-2000	2000-2001	2001-2002
<b>Revenue – Voted</b>			
13 - Other Taxes and Duties on Commodities and Services	2.68 (33)	2.92 (37)	2.92 (41)
40 - Social Security and Welfare (Rehabilitation)	16.31 (38)	15.00 (32)	19.62 (58)
48 - Soil and Water Conservation	12.48 (43)	8.89 (30)	20.97 (64)
56 - Crop. Husbandry (Horticulture and Vegetable Crop)	11.95 (59)	4.67 (21)	7.91 (33)
59 - Special Programmes for Rural Development	28.58 (74)	15.87 (57)	21.40 (83)
75 - Industries (Excluding Public Undertakings and Closed and Sick Industries)	90.77 (70)	151.25 (77)	50.86 (35)
84 - Tourism	6.96 (41)	3.71 (25)	6.06 (38)
<b>Revenue – Charged</b>			
40 - Social Security and Welfare (Rehabilitation)	14.53 (91)	8.66 (72)	10.32 (82)
<b>Capital – Voted</b>			
65 - Other Special Areas Programmes	9.32 (28)	24.79 (53)	18.76 (44)
68 - Flood Control and Drainage	20.68 (22)	44.26 (34)	213.86 (65)
81 - Other Transport Services	5.03 (35)	14.46 (84)	7.62 (69)
96 - Loans for Other Industries (Excluding Closed and Sick Industries and Public Undertakings)	5.75 (48)	6.06 (49)	4.91 (40)

### Appendix 9

(Refer Paragraph 2.3.9 (b), Page 25)

#### Statement showing persisting significant excesses

Description of the grant/appropriation	Section	1999-2000	2000-2001	2001-2002
		Rupees	Rupees	Rupees
<b>A - Voted</b>				
21 - Police	Revenue	179,36,92,652	124,60,74,375	68,63,26,961
28 - Pension and Other Retirement Benefits	Revenue	382,30,19,329	307,42,79,486	219,58,67,166
34 - Family Welfare	Revenue	11,64,80,088	22,07,06,721	22,24,89,142
<b>Total : A – Voted</b>		<b>573,31,92,069</b>	<b>454,10,60,582</b>	<b>310,46,83,269</b>
<b>B - Charged</b>				
98 - Public Debt	Capital	4490,98,61,731	7905,13,80,864	9334,07,60,855
<b>Total : B – Charged</b>		<b>4490,98,61,731</b>	<b>7905,13,80,864</b>	<b>9334,07,60,855</b>
<b>Total : A and B</b>		<b>5064,30,53,800</b>	<b>8359,24,41,446</b>	<b>9644,54,44,124</b>

### Appendix 10

(Refer Paragraph 2.3.10, Page 25)

#### Statement showing expenditure exceeding the approved provisions by Rs 25 lakh or more and also by 10 per cent of total provision

Description of Grant/ Appropriation	Section	Amount of excess (Percentage in bracket)
28 - Pensions and other Retirement benefits	Revenue	219,58,67,166 (11)
34 - Family Welfare	Revenue	22,24,89,142 (15)
63 - Other Rural Development Programmes (Community Development)	Capital	4,86,51,275 (534)
98 - Public Debt	Capital (Charged)	9334,07,60,855 (184)

**Appendix 11**  
(Refer Paragraph 2.3.11, Page 25)

**Statement showing injudicious re-appropriation**

**a) Injudicious re-appropriation resulting in excess expenditure**

Serial Number	Grant Number	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	1	2011-State Legislature	0.20	(-) 0.12	0.08	0.10	(+) 0.02
2	2	2012-Governor	0.63	(-) 0.27	0.36	0.40	(+) 0.04
3	16	2049-Interest Payments	40.00	(-) 0.81	39.19	39.20	(+) 0.01
			6.90	(-) 0.75	6.15	6.26	(+) 0.11
			60.80	(-) 0.28	60.52	60.73	(+) 0.21
			17.30	(-) 4.72	12.58	12.70	(+) 0.12
			45.25	(-) 29.50	15.75	24.88	(+) 9.13
			50.00	(-) 5.00	45.00	46.20	(+) 1.20
			9.85	(-) 4.93	4.92	16.41	(+) 11.49
			38.45	(-) 0.01	38.44	55.31	(+) 16.87
			52.70	(-) 0.02	52.68	53.28	(+) 0.60
			54.70	(-) 1.83	52.87	68.63	(+) 15.76
			2.22	(+) 0.06	2.29	2.40	(+) 0.11
			-	(+) 4.86	4.86	4.91	(+) 0.05
4	18	2052-Secretariat General Services	11.64	(-) 3.41	8.23	8.58	(+) 0.35
			2.65	(-) 0.70	1.95	2.13	(+) 0.18
			7.90	(-) 2.37	5.53	6.71	(+) 1.18
5	19	2053-District Administration	18.65	(-) 0.53	18.12	19.45	(+) 1.33
6	25	2059-Public Works	17.71	(-) 1.11	16.60	27.34	(+) 10.74
7	27	2070-Other Administrative Services (Excluding Fire Protection and Control)	16.76	(-) 1.79	14.97	15.45	(+) 0.48
			2.69	(-) 0.96	1.73	1.89	(+) 0.16
			8.46	(-) 3.08	5.38	5.40	(+) 0.02
			6.46	(-) 0.36	6.10	13.24	(+) 7.14
			55.92	(-) 0.81	55.11	78.63	(+) 23.52
0.58	(-) 0.13	0.45	1.57	(+) 1.12			



Serial Number	Grant Number	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 )				
8	35	2215-Water Supply and Sanitation (Excluding prevention of Air and Water Pollution)	1.93	(-) 1.68	0.25	1.01	(+) 0.76
			21.45	(-) 5.47	15.98	16.32	(+) 0.34
			71.03	(+) 1.91	72.94	80.19	(+) 7.25
			12.08	(-) 10.75	1.33	1.75	(+) 0.42
			2.21	(-) 0.30	1.91	7.61	(+) 5.69
			4.13	(-) 0.83	3.30	18.92	(+) 15.62
			2.74	(-) 0.92	1.82	2.94	(+) 1.12
			8.42	(-) 2.39	6.03	13.72	(+) 7.69
9	40	2235-Social Security and Welfare (Rehabilitation)	3.42	(-) 0.80	2.62	2.71	(+) 0.09
			2.00	(-) 0.47	1.53	1.56	(+) 0.03
			5.25	(-) 4.37	0.88	1.65	(+) 0.77
			5.82	(-) 5.02	0.80	1.16	(+) 0.36
			11.00	(-) 9.90	1.10	1.56	(+) 0.46
10	41	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan)	34.16	(+) 12.82	46.98	58.02	(+) 11.04
		5054-Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan)	11.00	(-) 1.37	9.63	15.82	(+) 6.19
11	44	2245-Relief on account of Natural Calamities	14.35	(-) 13.22	1.13	1.23	(+) 0.10
			16.55	(-) 2.67	13.88	14.04	(+) 0.16
12	47	2401-Crop Husbandry (Excluding Horticulture and Vegetable Crops)	2.30	(-) 1.49	0.81	1.09	(+) 0.28
			1.90	(-) 1.90	-	0.81	(+) 0.81
			2.64	(-) 2.64	-	0.63	(+) 0.63
			14.88	(-) 0.52	14.36	25.52	(+) 11.16
			1.97	(-) 0.02	1.95	2.41	(+) 0.46
			1.87	(-) 0.04	1.83	2.94	(+) 1.11
			1.26	(-) 0.05	1.21	1.67	(+) 0.46
			0.72	(-) 0.42	0.29	7.46	(+) 7.17
			6.32	(-) 0.50	6.82	7.08	(+) 0.26
			-	(+) 1.00	1.00	1.80	(+) 0.80

Serial Number	Grant Number	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 )				
		4401-Capital outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops)	1.00	(-) 0.91	0.09	0.24	(+) 0.15
13	48	2402-Soil and Water Conservation	0.70	(-) 0.70	-	0.15	(+) 0.15
14	51	2405-Fisheries	1.62	(+) 0.04	1.66	2.22	(+) 0.56
15	54	2408-Food, Storage and Warehousing	0.50	(+) 0.53	1.03	1.54	(+) 0.51
16	55	2415-Agricultural Research and Education	6.02	(+) 1.76	7.78	8.86	(+) 1.08
17	57	2425-Co-operation	0.97	(-) 0.97	-	0.43	(+) 0.43
			0.05	(-) 0.05	-	1.65	(+) 1.65
		4425-Capital outlay on Co-operation	11.10	(-) 0.42	10.68	11.50	(+) 0.82
			0.25	(+) 2.09	2.34	2.75	(+) 0.41
			0.13	(+) 0.11	0.24	2.58	(+) 2.34
18	59	2501-Special Programmes for Rural Development	1.21	(-) 1.13	0.08	0.58	(+) 0.50
19	60	2505-Rural Employment	20.00	(-) 19.50	0.50	2.64	(+) 2.14
20	61	2506-Land Reforms	57.00	(-) 15.24	41.76	47.93	(+) 6.17
21	62	2515-Other Rural Development Programmes (Panchayati Raj)	15.05	(-) 1.05	14.00	17.62	(+) 3.62
			3.22	(-) 0.39	2.83	3.54	(+) 0.71
			6.80	(-) 1.20	5.60	6.07	(+) 0.47
			10.00	(-) 3.73	6.27	7.87	(+) 1.60
			2.00	(-) 1.70	0.30	0.53	(+) 0.23
			110.55	(-) 110.55	-	24.48	(+) 24.48
			1.63	(-) 0.42	1.21	2.88	(+) 1.67
			15.00	(+) 0.50	15.50	17.46	(+) 1.96
			0.05	(-) 0.05	-	1.17	(+) 1.17
22	65	4575-Capital Outlay on Other Special Areas Programmes	7.20	(-) 2.62	4.58	6.00	(+) 1.42
23	67	4702-Capital Outlay on Command Area Development	2.42	(-) 0.35	2.07	3.88	(+) 1.81

Serial Number	Grant Number	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 )				
24	68	2711-Flood Control	4.25	(-) 3.25	1.00	1.42	(+) 0.42
		4711-Capital Outlay on Flood Control Projects	50.00	(-) 33.38	16.62	21.01	(+) 4.39
			32.00	(-) 19.49	12.51	14.26	(+) 1.75
			152.00	(-) 152.00	-	14.91	(+) 14.91
			1.17	(-) 1.17	-	2.19	(+) 2.19
25	69	2801-Power	2.00	(-) 1.88	0.12	0.49	(+) 0.37
26	74	4875-Capital Outlay on Other Industries (Closed and Sick Industries)	4.00	(-) 4.00	-	0.46	(+) 0.46
27	75	2852-Industries (Excluding Public Undertakings and Closed and Sick Industries and Food and Beverages)	83.00	(-) 68.00	15.00	25.00	(+) 10.00
			3.94	(-) 2.90	1.04	12.50	(+) 11.46
28	79	5054-Capital Outlay on Roads and Bridges	25.45	(-) 0.68	24.77	77.96	(+) 53.19
29	80	5055-Capital Outlay on Road Transport	151.00	(-) 99.90	51.10	54.47	(+) 3.37
30	83	3451-Secretariat Economic Services	0.60	(-) 0.39	0.21	1.51	(+) 1.30
31	93	4856-Capital Outlay on Petrochemical Industries (Excluding Public Undertakings)	155.53	(-) 92.54	62.99	162.99	(+) 100.00
32	98	6003-Internal Debt of the State Government	45.00	(+) 3.23	48.23	53.70	(+) 5.47
			21.50	(-) 6.50	15.00	19.99	(+) 4.99
		6004-Loans and Advances from the Central Government	294.63	(-) 16.77	277.86	287.86	(+) 10.00

**b) 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	1	2011-State Legislature	11.09	(-) 4.03	7.05	6.79	(-) 2.63
			7.43	(-) 0.11	7.32	7.04	(-) 0.28
2	7	2029-Land Revenue	7.58	(-) 0.52	7.06	3.87	(-) 3.19
			12.58	(-) 1.38	11.20	9.17	(-) 2.03
			8.29	(-) 0.72	7.57	6.05	(-) 1.52
3	12	2041-Taxes on Vehicles	5.18	(-) 0.73	4.45	4.41	(-) 0.04
			0.45	(-) 0.13	0.32	0.28	(-) 0.04
			0.55	(-) 0.15	0.40	0.24	(-) 0.16
			0.40	(-) 0.20	0.19	0.07	(-) 0.12
4	13	2045-Other Taxes and Duties on Commodities and Services	1.31	(-) 0.43	0.88	0.71	(-) 0.17
5	16	2049 – Interest Payments	0.60	(-) 0.46	0.14	0.07	(-) 0.07
			32.07	(-) 21.25	10.82	5.56	(-) 5.26
			62.65	(-) 0.01	62.64	62.44	(-) 0.20
			74.50	(-) 0.01	74.49	73.62	(-) 0.87
			32.00	(+) 1.83	33.83	18.04	(-) 15.79
			14.00	(-) 2.00	12.00	6.29	(-) 5.71
			6.00	(-) 1.00	5.00	3.53	(-) 1.47
			200.00	(-) 85.00	115.00	-	(-) 115.00
			396.00	(-) 3.00	393.00	338.33	(-) 54.67
			283.40	(-) 3.40	280.00	186.36	(-) 93.64
			61.22	(+) 0.75	61.97	61.37	(-) 0.60
			-	(+) 20.10	20.10	17.62	(-) 2.48
			556.45	(+) 62.25	618.70	579.61	(-) 39.09
			10.00	(+) 10.00	20.00	17.03	(-) 2.97
			15.00	(+) 0.40	15.41	15.28	(-) 0.12
			15.00	(+) 3.50	18.50	16.83	(-) 1.67
			500.65	(+) 249.35	750.00	669.58	(-) 80.42
1.86	(+) 24.14	26.00	8.67	(-) 0.17			
-	(+) 2.70	2.70	1.76	(-) 0.94			

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 )				
6	18	2052 – Secretariat General Services	2.25	(-) 0.51	1.74	1.29	(-) 0.45
			2.94	(-) 0.64	2.30	2.02	(-) 0.28
			5.53	(-) 1.15	4.38	4.25	(-) 0.13
7	19	2053 District Administration	49.81	(-) 4.16	45.65	39.15	(-) 6.50
8	20	2054-District Administration	2.00	(-) 1.08	0.92	0.90	(-) 0.02
9	24	2054-Stationery and Printing	0.99	(-) 0.08	0.91	0.87	(-) 0.03
10	25	4059-Capital Outlay on Public Works	1.77	(-) 0.35	1.42	0.56	(-) 0.86
		4216-Capital Outlay on Housing (Buildings)	1.00	(-) 0.57	0.43	0.20	(-) 0.23
10	27	2070-Other Administrative Services (Excluding Fire Protection and Control)	1.43	(-) 0.02	1.41	0.89	(-) 0.52
			6.33	(+) 0.02	6.35	4.30	(-) 2.05
			4.74	(-) 0.02	4.72	4.31	(-) 0.41
			7.90	(-) 0.03	7.87	2.78	(-) 5.09
			12.48	(-) 1.04	11.44	11.25	(-) 0.19
			1.65	(-) 0.99	0.66	0.65	(-) 0.01
			1.19	(-) 0.37	0.82	0.74	(-) 0.08
			1.84	(-) 0.70	1.15	1.01	(-) 0.14
			2.32	(-) 0.82	1.50	1.35	(-) 0.15
			5.28	(-) 0.95	4.33	3.69	(-) 0.64
0.61	(+) 0.79	1.40	1.20	(-) 0.20			
11	35	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	8.16	(-) 0.46	7.70	5.65	(-) 2.05
			1.23	(-) 0.07	1.16	0.56	(-) 0.60
			58.73	(-) 10.56	48.17	37.33	(-) 10.84
			15.00	(-) 13.40	1.60	1.05	(-) 0.55
			11.23	(-) 3.99	7.24	6.34	(-) 0.90
			8.25	(-) 2.15	6.10	5.50	(-) 0.60
			21.37	(-) 5.82	15.55	15.33	(-) 0.22
			20.02	(-) 5.28	14.75	13.51	(-) 1.23
			65.00	(+) 22.04	87.04	70.91	(-) 16.13
			9.00	(+) 9.30	18.30	18.02	(-) 0.28
2.99	(+) 13.62	16.61	5.14	(-) 11.47			
0.80	(+) 4.18	4.98	3.55	(-) 1.43			
12	36	2216-Housing	19.13	(-) 1.20	17.93	17.38	(-) 0.55

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 )				
13	37	2217-Urban Development	10.50	(-) 1.22	9.28	7.48	(-) 1.80
			0.80	(-) 0.50	0.30	0.17	(-) 0.13
14	40	2235-Social Security and Welfare (Rehabilitation)	0.55	(-) 0.30	0.25	0.04	(-) 0.21
		4216-Capital Outlay on Social Security and Welfare (Rehabilitation)	8.30	(-) 6.32	1.98	0.46	(-) 1.52
15	41	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan)	3.30	(-) 0.85	2.44	1.99	(-) 0.45
			3.37	(-) 0.93	2.44	1.75	(-) 0.69
		2401-Crop Husbandry (Excluding Horticulture and Vegetable Crops)	0.70	(-) 0.30	0.40	-	(-) 0.40
			0.69	(-) 0.40	0.29	-	(-) 0.29
			0.69	(-) 0.29	0.40	0.19	(-) 0.21
		5054-Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan)	2.45	(+) 1.37	3.82	1.50	(-) 2.32
16	42	2235-Social Security and Welfare (Social Welfare)	13.00	(-) 2.32	10.68	10.33	(-) 0.35
17	44	2245-Relief on Account of Natural Calamities	30.70	(-) 30.36	0.34	0.14	(-) 0.20
			4.50	(-) 4.32	0.18	-	(-) 0.18
			19.84	(-) 17.64	2.20	1.50	(-) 0.69
18	47	2401-Crop Husbandry (Excluding Horticulture and Vegetable crops)	45.09	(-) 0.19	44.90	42.03	(-) 2.87
			2.17	(-) 0.02	2.15	1.49	(-) 0.66
			32.34	(-) 0.82	31.52	29.81	(-) 1.72
			1.55	(-) 0.08	1.47	0.89	(-) 0.58
			0.82	(-) 0.46	0.36	0.22	(-) 0.14
			4.53	(-) 0.11	4.42	3.99	(-) 0.43
			2.68	(+) 0.05	2.73	2.08	(-) 0.65
			8.48	(-) 4.82	3.66	1.66	(-) 2.01
			1.30	(-) 0.60	0.70	0.51	(-) 0.19
			4.37	(+) 11.43	15.80	-	(-) 15.80
19	49	2403-Animal Husbandry	18.15	(-) 3.26	14.89	4.74	(-) 10.15
20	50	2404-Dairy Development	79.41	(-) 0.45	78.96	52.03	(-) 26.93
			20.34	(-) 0.45	20.79	16.58	(-) 4.22
21	51	2405-Fisheries	8.90	(-) 0.50	8.40	7.42	(-) 0.97
22	54	4408-Capital Outlay on Food, Storage and Warehousing	180.36	(-) 8.08	172.28	-	(-) 172.28

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 )				
23	55	2415-Agricultural Research and Education	4.18	(-) 0.27	3.91	3.75	(-) 0.16
			2.94	(+) 0.69	3.63	2.43	(-) 1.20
			3.25	(+) 0.18	3.43	-	(-) 3.43
24	57	2425-Co-operation	15.75	(-) 2.85	12.90	11.84	(-) 1.06
			7.35	(-) 3.67	3.68	1.34	(-) 1.34
		4425-Capital Outlay on Co-operation	4.02	(-) 0.69	3.33	2.42	(-) 0.91
25	59	2501-Special Programmes for Rural Development	3.00	(-) 1.03	1.97	-	(-) 1.97
26	60	2505-Rural Employment	57.00	(-) 18.11	38.89	37.19	(-) 1.70
			38.50	(-) 5.02	33.48	30.10	(-) 3.38
27	62	2515-Other Rural Development Programmes (Panchayati Raj)	5.00	(-) 3.69	1.31	0.21	(-) 1.10
			9.00	(-) 2.03	6.97	5.56	(-) 1.41
		3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institution (Panchayati Raj)	100.00	(+) 21.01	121.01	95.70	(-) 25.31
			10.22	(-) 4.25	5.97	0.41	(-) 5.56
			1.24	(-) 0.51	0.73	0.05	(-) 0.68
		2515-Other Rural Development Programmes (Panchayati Raj)	13.00	(+) 6.75	19.75	18.44	(-) 1.31
			17.60	(+) 12.39	29.99	26.83	(-) 3.16
2.53	(+) 2.54		5.07	3.16	(-) 1.91		
		115.55	(+) 54.91	170.46	169.76	(-) 0.69	
28	63	2515-Other Rural Development Programmes (Community Development)	78.42	(-) 1.80	76.62	75.99	(-) 0.63
			11.28	(-) 0.01	11.27	8.85	(-) 2.42
			6.60	(-) 5.52	1.08	-	(-) 1.08
29	65	2575-Other Special Areas Programmes	15.38	(-) 0.02	15.36	-	(-) 15.36
		4575-Capital Outlay on Other Special Areas Programme	14.50	(-) 1.59	12.91	7.66	(-) 5.25
			4.45	(-) 3.50	0.95	0.17	(-) 0.78
30	66	2701-Major and Medium Irrigation	4.55	(-) 0.05	4.50	2.88	(-) 1.62
			10.00	(-) 2.98	7.02	2.01	(-) 5.01
		4701-Capital Outlay on Major and Medium Irrigation	50.00	(-) 40.00	10.00	5.15	(-) 4.85
31	67	4702-Capital Outlay on Minor Irrigation	1.15	(-) 0.25	0.90	0.11	(-) 0.79
			2.64	(-) 0.45	2.19	1.21	(-) 0.98
32	68	2711-Flood Control	17.11	(-) 0.53	16.58	14.93	(-) 1.65
			30.00	(-) 8.34	21.66	-	(-) 21.66
		4711-Capital Outlay on Flood Control Project	50.00	(-) 26.36	23.64	19.39	(-) 4.25

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 )				
33	69	2801-Power	1.50	(-) 0.78	0.72	0.35	(-) 0.37
34	75	2852-Industries (Excluding Public Undertakings and Closed and Sick Industries and Food and Beverages)	3.00	(+) 21.50	24.50	11.66	(-) 12.84
35	79	5054-Capital Outlay on Roads and Bridges	7.60	(-) 0.48	7.12	6.04	(-) 1.08
			1.45	(-) 0.22	1.23	0.30	(-) 0.93
			14.30	(-) 3.45	10.85	8.14	(-) 2.71
			8.00	(+) 0.68	8.68	2.89	(-) 5.79
			184.65	(-) 38.56	146.09	2.61	(-) 143.48
			-	(+) 2.94	2.94	1.93	(-) 1.01
			19.00	(+) 23.94	42.95	36.65	(-) 6.30
4.50	(+) 4.48	8.98	7.56	(-) 1.42			
36	83	3451-Secretariat Economic Services	6.40	(-) 1.74	4.66	0.78	(-) 3.88
37	98	6003-Interest Debt of the State Government	321.62	(-) 58.49	263.13	261.70	(-) 1.43



## Appendix 12

(Refer Paragraph 2.3.12(a), Page 26)

## Statement showing cases which satisfied the criteria laid down for treatment as New Service/New Instrument of Service

Name of the Department	Grant number	Head	Actual expenditure (Rupees in lakh)	Remarks/Criteria number (As per G.O.No.3229(47)-FB dt.26.05.1981)
Finance	16	2049-Interest Payments-01-Interest on Internal debt-101-Interest on Market Loans- Non-Plan-041- 9.72 per cent West Bengal Loan 2011	1215.00	16
		2049-Interest Payment-01-Interest on Internal Debt-101-Interest on Market Loans (Charged)-Non-plan -050- 13.50 per cent West Bengal Loan 2001	84.81	16
		2049-Interest Payment-01-Interest on Internal Debt-101-Interest on Market Loans (Charged)-Non-plan -051- 10.50 per cent West Bengal Loan 2011	817.77	16
Public Health Engineering	35	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-01-Water Supply-001- Direction and Administration- SP (Annual Plan and Ninth Plan)-001- Creation of Organisation under Public Health Engineering	61.75	5
Urban Development	37	2217-Urban Development-80-General – 800-Other Expenditure – NP 003 Grants to CIT for Adjustment of Energy Bills of CESC	95.98	7 (ii)
		2217-Urban Development-80-General – 800-Other Expenditure – NP 004 Grants to the Municipalities other than CMC and HMC and other Urban Local Bodies for Adjustment of Energy Bills of CESC	3147.25	7 (ii)
Health and Family Welfare	41	2405 – Fisheries – 00 – 796 – Tribal Area Sub-Plan - SP(Annual Plan and Ninth Plan)– 003 – Socio Economic Upliftment of Tribal People through Operation of Pisciculture in Tribal Areas by Providing Dwelling Houses to the Tribal People	100.00	15
Food and Supply	43	2236 – Nutrition – 02– Distribution of Food and Beverages– 789 – Special Component Plan for Scheduled Castes – SP (Annual Plan and Ninth Plan)– 003 – Supplementary Nutrition Programme for Children under 3 years relating to ICDS (PMGY) (SW)	344.41	5
Food and Supply	56	2401– Crop Husbandry (Horticulture and Vegetable Crops) – 00– 119-Horticulture and Vegetable Crops– Centrally Sponsored (NS) – 004 – Annual Macro Management Mode Work Plan on Agricultural Development Work	405.41	5

<b>Name of the Department</b>	<b>Grant number</b>	<b>Head</b>	<b>Actual expenditure (Rupees in lakh)</b>	<b>Remarks/Criteria number (As per G.O.No.3229(47)-FB dt.26.05.1981)</b>
Power	69	4801- Capital Outlay on Power Projects- 02 - Thermal Power Generation - 190 - Investments in Public Sector and Other Undertakings - SP (Annual Plan and Ninth Plan)- 001 - West Bengal Power Development Corporation	100.00	16
		6801 - Loans from Power Projects - 00 - 202 - Thermal Power Generation - SP (Annual Plan and Ninth Plan) - 020 - Loans to West Bengal Power Development Corporation for implementation of schemes under APDP	1000.00	16
Roads and Bridges	79	5054 - Capital Outlay on Roads and Bridges - 04 - District and Other Roads - 789 - Special Component Plan for Scheduled Castes - SP (Annual Plan and Ninth Plan)- 004 - Development of State Roads-District Roads	235.98	5
		5054 - Capital Outlay on Roads and Bridges - 04 - District and Other Roads - 789 - Special Component Plan for Scheduled Castes - SP (Annual Plan and Ninth Plan)- 005 - Development of State Roads	238.28	2
		5054 - Capital Outlay on Roads and Bridges - 04 - District and Other Roads - 789 - Special Component Plan for Scheduled Castes - SP- 007-Restoration/ Strengthening of Roads in the districts of Darjeeling, Jalpaiguri and Cooch Behar - PWD(Roads) Department (HUDCO)	2189.30	2
Finance	98	6003- Internal Debt of the State Government - 00 - 101 - Market Loans - Non-Plan-005 - 9 per cent West Bengal Loan 1999 (Charged)	25.26	16

### Appendix 13

(Refer paragraph 2.3.12 (c), Page 27)

#### Statement showing expenditure incurred without provision

(Rupees in lakh)

Description of Grant and Major Head		Expenditure incurred
Grant No.16 –	2049 – Interest Payments – 01- Interest on Internal Debt-101 – Interest on Market Loan – Non-Plan – 030 – 11.50 <i>per cent</i> West Bengal Loan, 2011	519.96
	050 – 13.50 <i>per cent</i> West Bengal Loan, 2001	84.81
	051 – 10.50 <i>per cent</i> West Bengal Loan, 2011	817.77
Grant No. 21 -	2055 – Police – 003 – Education and Training – Non-Plan 115 – Modernisation of Police Force	801.05
Grant No. 25 -	4210 –Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) – 02- Rural Health Services 789 – Special Component Plan for Scheduled Castes Areas – State Plan (Annual Plan and Ninth Plan) – 001 – Establishment of Health Centres (BMS)	52.21
Grant No.30 –	2202 –General Education –01- Elementary Education 800-Other Expenditure – Non-Plan – 001 – State Institute of Education for Improvement of Elementary Education	124.81
	02- Secondary Education – 110 – Assistance to Non-Government Secondary Schools – State Plan (Annual Plan and Ninth Plan) 010-Assistance for Computer Education to Non-Government Secondary School	291.00
	800-Other Expenditure – Non-Plan 019 – Kolkata (Patha Bhavan) Incentive to the Development of Secondary Education	300.00
	04- Adult Education 800 – Other Expenditure – Non-Plan –Literacy Programme	50.31
	2203 – Technical Education 112 – Engineering/Technical Colleges and Institutes – Non-Plan – 001– BE College, Shibpur, Howrah	114.80
	Grant No.32 –	2210-Medical and Public Health (Excluding Public Health)-03-800- Other Expenditure-State Plan (Annual Plan and Ninth Plan)-001- Primary Health Care Services
	2210- Medical and Public Health (Excluding Public Health) – 01 – Urban Health Services – State Plan (8 <sup>th</sup> Plan and Committed) 110 – Hospitals and Dispensaries – Non-Plan – 019 – Prevention and Control of visual impairment and Blindness	232.85
	State Plan (Annual Plan and Ninth Plan) – Centrally Sponsored (New Schemes) – 001 – Prevention and Control of Visual Impairment and Blindness	115.23
	03- Rural Health Services – 110 – Hospitals and Dispensaries – Non-Plan – 003 – Creation of Medical Care facilities in areas resided by Scheduled Castes Population	74.41
Grant No.33 –	2210-Medical and Public Health (Public Health) – 06-Public Health – 101-Prevention and Control of Diseases-Centrally Sponsored (New Schemes) – 06- National Aids Control Programme	43.87

Description of Grant and Major Head		Expenditure incurred
Grant No.35 –	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-800-Other Expenditure-Non-Plan-State Plan (Annual Plan and Ninth Plan) –023 – Lump provision for grants to Zilla Parishads/Urban Local Bodies	1631.74
	2215-Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)-01-Water Supply-001-Direction and Administration -State Plan (Annual Plan and Ninth Plan) –001 – Creation of Organisation under PHE	61.75
	101-Urban Water Supply Scheme	72.52
	789-Special Component Plan for Scheduled Castes/Scheduled Tribes-State Plan (Annual Plan and Ninth Plan)-004-Rural Water Supply Scheme (Spot Sources)	94.42
Grant No.36 –	4216 – Capital Outlay on Housing – 190 – Investment in Public Sector and other Undertaking-State Plan (Annual Plan and Ninth Plan) –001-Setting up of a Company (HUDCO) for a new Town at Rajarhat	748.00
Grant No.37 –	2217 – Urban Development – 05- Other Urban Development Schemes– Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. – Non-plan-018 – (Bidhan Nagar (Salt Lake) Notified Area Authority (Bidhan Nagar Municipality) State Plan (Annual Plan and Ninth Plan) – 003 – Programme for Liberation	859.60
	789-Special Component Plan for SC-State Plan (Annual Plan and Ninth Plan) 001 – Award of Tenth Finance Commission	1218.36
	800-Other Expenditure – Non Plan – 003 – Grants to CIT for adjustment of Energy Bills of CESC	282.28
	004-Grants to the municipalities other than KMC & HMC other than Urban Local Bodies for adjustment of Energy Bills of CESC	95.98
	State Plan (Annual Plan and Ninth Plan) – 001 – Grants to Urban Local Bodies for meeting their primary obligations as recommended by the Tenth Finance Commission (74 <sup>th</sup> Amendment of the Constitution)	3147.25
	005 – Lump provision for grants to Zilla Parishad/Urban Local Bodies	330.87
		54.08
Grant No.41 –	2215- Water supply and Sanitation (Excluding Prevention of Air and Water Pollution (Tribal Areas Sub-Plan – 01-Water Supply –796- Tribal Areas Sub-Plan-State Plan (Annual Plan and Ninth Plan) 019 – Urban W.S.S for Municipalities having population 20,000 or less	155.23
	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes – 02- Welfare of Scheduled Tribes – 277 – Education – Non-Plan-Centrally Sponsored (New Schemes) – 796 – Tribal Areas Sub-Plan – Non-Plan 013 – W.B.T.D.D.C for Minor Forest	50.00
	2405 – Fisheries – 796 – Tribal Areas Sub-Plan – State Plan (Annual Plan and Ninth Plan) – 003 – Socio-Economic Upliftment of Tribal People through operation of Pisciculture Development Scheme in Tribal Areas by providing dwelling house to the Tribal People(FI)	100.00
	5054 – Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan) – 04 – District and Other Roads – 796 – Tribal Areas Sub-Plan-State Plan (Annual Plan and Ninth Plan)	
	004- Development of State Roads – District Roads (PR)	230.69
	005- Restoration/ Improvement of Roads in Uttar Dinajpur, Dakshin Dinajpur and Malda P.W. Roads Department (HUDCO/PR)	519.42
	006 – Restoration/Strengthening of Roads in the District of Darjeeling, Jalpaiguri and Cooch-Bihar P.W. Roads Department (HUDCO/PR)	298.19

Description of Grant and Major Head		Expenditure incurred
	007- Restoration/Development of Roads in the District of Bardhaman, Birbhum and Purulia P.W. Roads Department (HUDCO/PR)	339.52
	008 - Restoration/Strengthening and Improvement of Roads in the District of Midnapore, Howrah and Hooghly P.W. Roads Department (HUDCO/PR)	165.53
Grant No. 42	2235 – Social Security and Welfare (Social Welfare) -02 –Social Welfare – Non-Plan – 103 – Women’s Welfare – Non Plan (Development) – Centrally Sponsored (New Schemes) - 001 – Balika Samridhhi Yojana	225.31
	200- Other Programmes – Non Plan – Centrally Sponsored (New Schemes) – 001 – Implementation of Annapurna Scheme(SW)	320.52
Grant No. 43	2236 – Nutrition 02 – Distribution of Food and Beverages – 101 – Special Nutrition Programme – 789 – Special Component Plan for Scheduled Castes – State Plan (Annual Plan and Ninth Plan)- 001 – Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers	178.49
	2236 – Nutrition 02 – Distribution of Food and Beverages – State Plan (Annual Plan and Ninth Plan) – 001- Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers (BMS)	256.60
	003 – Supplementary Nutrition Programme for Children under 3 years Relating to I.C.D.S (PMGY)(SW)	344.41
Grant No. 44	2245 – Relief on account of Natural Calamities – 02 – Flood, Cyclones etc. – 106 – Repairs and Restoration of Damaged Roads and Bridges – Non-Plan- 001 – Emergency Repair of Roads, Bridges etc. Damaged/Destroyed by Natural Calamities for Restoration of Communication	221.38
Grant No. 46	2250 – Other Social Services – 101 – Donation for Charitable Purposes – Non-Plan - 008-Contribution towards relief for flood affected people	91.94
	4250-Capital Outlay on other Social Services – 203 – Employment – State Plan (Annual Plan and Ninth Plan ) – 001 – Craftsman Training	29.66
Grant No. 47	2401 – Crop Husbandry (Excluding Horticulture and Vegetable Crops) – 001- Direction and Administration – 103 – Multiplication and Distribution of Seeds – Non-Plan – State Plan (Annual Plan and Ninth Plan - 006-Subsidised sale of Quality Seeds	1.32
	109- Extension and Training – Non-Plan – Centrally Sponsored (New Schemes- Integrated Programme for Cereals Development – Rice	81.03
	789-Special Component Plan for Scheduled Castes – State Plan-(Annual Plan and Ninth Plan – Centrally Sponsored (New Schemes – 002 – Integrated Programme for Cereal Development	63.14
	800 – Other Expenditure – State Plan (Annual Plan and Ninth Plan) – 005 – Lump Provision for Grants to Zilla Parishad/Urban Local Bodies	5.01
Grant No. 48	2402 – Soil and Water Conservation – 102 – Soil Conservation – Non-Plan 789-Special Component Plan for Scheduled Castes – State Plan, (Annual Plan and Ninth Plan) – 001 – Scheme for extension of Soil Conservation Work on Wasteland and Agricultural land on Watershed basis in plains and Hills	15.17
Grant No.52 –	2406 – Forestry and Wild Life – 01- Forestry – 101 – Forest Conservation and Development – Central Sector (New Scheme)- 001- Forest Fire Control and Management	53.42

Description of Grant and Major Head		Expenditure incurred
Grant No. 55	2415 – Agricultural Research and Education – 01 – Crop Husbandry – 277 – Education – Non-plan - 003 – Workshop under Directorate of Agricultural Engineer	43.31
	004 – North Bengal Campus of Bidhan Chandra Krishi Viswa Vidyalaya	165.65
Grant No. 63	2515 – Other Rural Development Programmes (Community Development – 102 – Community Development – State Plan (Annual Plan and Ninth-Plan)- 001 – Converted Blocks – Provision for providing vehicles to the Block Development Offices	2.36
	102 – Community Development – Non-plan – 002 – Training –cum- Development Project Workshop	54.55
	6515 – Loans for other Rural Development Programme (Community Development) – 102 - Community Development- State Plan (Annual Plan and Ninth Plan- 004- Loans for Rural Housing (PN)	577.51
Grant No 66	4701- Capital Outlay on Major and Medium Irrigation – 01 – Major Irrigation (Commercial – 103 – Damodar Valley Project- Non-plan- 001-D.V Irrigation Flood Control Schemes (i) Additional expenditure on Irrigation and Flood Control Schemes (I) Other than Interest	182.30
	004- D.V power Scheme (i) Additional expenditure on Power other than Interest	247.82
	State Plan (Annual Plan and Ninth Plan) - 002 – D.V. Irrigation Scheme – Government share of expenditure on Irrigation and Flood Control excluding interest	113.80
Grant No. 67	2702 – Minor Irrigation – 02 –Ground Water – 103 – Tube Wells – State Plan (Annual Plan and Ninth Plan) – 80 –General – 005-Investigation – Centrally Sponsored (New Schemes) 003- 3rd Census of M.I Scheme	50.43
	800- Other Expenditure – Non-Plan – State Plan (Annual Plan and Ninth Plan) – 016 – Lump Provision for Grant to Zilla Parishad/Urban Local Bodies	1999.96
Grant No. 68	4711 – Capital Outlay on Flood Control Projects – 02 –Flood Control – 800 – Other Expenditure – State Plan (Annual Plan and Ninth Plan) – 001 – Lump Provision to Zilla Parishads/Urban Local Bodies for Capital Works (GLB)	1490.76
	01 – Flood Control – 103 – Civil Works – Non-Plan – 007 –Construction of 3 Nos. Bed Bars at Village Chintamoni, Mouza, Boira, P.S. Lalgola at Murshidabad	54.04
	01 – Flood Control – 103 – Civil Works – State Plan(Annual Plan and Ninth Plan) – 502 –Other anti-erosion and Flood Protection Schemes on Ganga/Padma in Murshidabad	62.95
	02 – Anti-Sea erosion Project – 103 – Civil Works – State Plan (Annual Plan and Ninth Plan) – 012 – Cretical anti-Sea erosion works in Coastal States- Centrally Sponsored Schemes (C.S.S)	219.17
	03 – Drainage – 103 – Civil Works – State Plan (Annual Plan and Ninth Plan) – 241 – Scheme under NABARD (RIDF)	59.11
Grant No.73–	2851 – Village and Small Industries (Excluding Public Undertakings) – 105 –Khadi and Village Industries – State Plan (Annual Plan and Ninth Plan) 005 – Training Scheme for Beekeeping	199.23

Description of Grant and Major Head		Expenditure incurred
	110- Composite Village and Small Industries and Cooperatives – Centrally Sponsored (New Schemes) – 010 – Market Development Assistance for Marketing Handloom Products	111.27
Grant No 74 -	4885 – Capital Outlay on Industries and Minerals(Closed and Sick Industries) – 60 – other 800- Other Expenditure – State Plan (Annual Plan and Ninth Plan)- 001 – Industrial Reconstruction Corporation	6.08
	6858 – Loans for Engineering Industries (Closed and Sick Industries) – 60 – Other Engineering Industries – 190 – Loans to Public Sector and Other Undertakings – Non-Plan –004 – Loans for Payment of Arrear Sales Tax Dues of the Central Public Sector Undertaking units	46.00
Grant No 79 -	3054 – Roads and Bridges – 03 – State Highways – 80- General –001- Direction and Administration – Non-Plan – 001- Establishment charges transferred from the Revenue head “2059” Public Works	351.09
	82 – 3425 – Other Scientific Research – Others- 004- Research and Development – State Plan (Annual Plan and Ninth Plan) – 002 – Implementation of Scheme/Project under State Remote Sensing Centre	13.18
	5054-Capital Outlay on Roads and Bridges-789-Special Component Plan for Scheduled Castes – State Plan (Annual Plan and Ninth Plan) 004-Development of State Roads	235.98
	005-Development of State Roads	238.28
	007-Restoration/Strengthening of Roads in the District of Darjeeling, Jalpaiguri and Coochbehar PW (Roads) Department (HUDCO)	2189.30
Grant No 89 -	2215 – Water Supply and Sanitation (Prevention of Air and Water Pollution) – 02- Sewerage and Sanitation – 106- Prevention of Air and Water Pollution – State Plan (Annual Plan and Ninth Plan)- 018 – Industrial Pollution Control Project (OECP)(EAP)	0.25
Grant No 92 -	6860 – Loans for Consumer Industries (Public Undertakings) - 60 – Other Loans – 190 – Loans to to Public Sector and Other Undertakings – Non-Plan – 018– Loans to Closed and Sick Industrial Units for payment of arrear Sales Tax Dues	64.69
	60 – Others – 190 – Loans to Public Sector and Other Undertakings – State Plan (Eighth plan and Committed)	164.37
Grant No 93 -	6885- Loans for Other Industries and Minerals (Excluding Public Undertakings) – 01 –Loans to Industrial Financial Institutions – 190 – Loans to Public Sector and Other Undertakings – Non-Plan – 002 – Loans to Financial (Institution) Corporation	100.00
Grant No 99	7610 – Loans to Government Servants etc. – 800 – Other Advances – Non-Plan – 006 – Computer Advances	112.74
	<b>Total</b>	<b>23725.01</b>

## Appendix 14

(Refer Paragraph 2.3.13, page 27)

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

Description of the grant/appropriation	Section	Total grant	Savings
		(Rupees in crore)	
3 - Council of Ministers	Revenue	4.49	1.53
4 - Administration of Justice	Revenue	118.40	25.57
	Revenue (Charged)	32.82	6.16
5 - Elections	Revenue	88.68	13.53
7 - Land	Revenue	280.15	21.02
	Capital	7.41	6.84
8 - Stamps and Registration	Revenue	44.80	7.23
10 - State Excise	Revenue	44.11	5.79
11 - Taxes on Sales, Trades, etc.	Revenue	84.67	14.57
13 - Other taxes and duties on Commodities and Services	Revenue	7.11	2.49
14 - Other Fiscal Services	Revenue	22.35	12.22
16 - Interest Payments	Revenue (Charged)	6746.81	371.50
18 - Secretariat – General Services	Revenue	79.28	13.78
19 - District Administration	Revenue	70.45	5.14
20 - Treasury And Accounts Administration	Revenue	64.36	11.38
22 - Jails	Revenue	75.74	20.60
24 - Stationery and Printing	Revenue	19.62	2.63
25 - Public Works	Revenue	370.83	57.58
26 - Other Administrative Services (Fire Protection and Control)	Revenue	74.76	7.11
	Capital	3.00	1.98
30 - Education, Art and Culture	Revenue	4694.13	227.25
	Capital	80.63	80.63
31 - Sports and Youth Services	Revenue	168.56	99.86
32 - Medical and Public Health (Excluding Public Health)	Revenue	1154.19	1.41
	Capital	52.55	52.55
33 - Medical and Public Health (Public Health)	Revenue	174.32	38.48
34 - Family Welfare	Capital	2.25	1.97
35 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	Capital	17.27	17.24
36 - Housing	Revenue	58.09	7.02
	Capital	43.41	7.53
37 - Urban Development	Revenue	1047.80	60.53
	Capital	46.56	7.29
38 - Information and Publicity	Revenue	43.85	11.30
39 - Labour and Employment	Revenue	76.98	21.91
40 - Social Security and Welfare (Rehabilitation)	Capital	11.55	1.53
41 - Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	Revenue	272.60	24.62
	Capital	58.37	20.21
42 - Social Security and Welfare (Social Welfare)	Revenue	522.99	45.26
	Capital	9.23	4.18
43 - Nutrition	Revenue	81.89	19.61
44 - Relief on Account of natural Calamities	Revenue	287.32	52.24



Description of the grant/appropriation		Section	Total grant	Savings
45	- Secretariat – Social Services	Revenue	64.37	10.88
46	- Other Social Services	Capital	4.36	3.23
47	- Crop Husbandry	Revenue	204.69	10.24
48	- Soil and Water Conservation	Revenue	32.64	20.08
49	- Animal Husbandry	Revenue	155.47	26.59
		Capital	2.98	1.05
50	- Dairy Development	Revenue	157.28	39.72
		Capital	3.85	2.45
51	- Fisheries	Revenue	65.77	13.13
		Capital	40.17	16.41
52	- Forestry and Wild Life	Revenue	179.56	20.79
53	- Plantation	Capital	4.50	1.15
54	- Food, Storage and Warehousing	Revenue	105.84	22.09
		Capital	198.34	172.28
55	- Agricultural Research and Education	Revenue	62.21	5.20
56	- Horticulture and Vegetable Crops	Revenue	24.12	2.68
58	- Other Agricultural Programme	Revenue	14.72	2.83
		Capital	2.02	1.02
60	- Rural Employment	Revenue	211.35	13.80
63	- Other Rural Development Programmes (Community Development)	Revenue	117.90	11.80
64	- Hill Areas	Revenue	192.32	4.11
65	- Other Special Area Programmes	Revenue	191.92	26.62
		Capital	43.00	4.62
66	- Major and Medium Irrigation	Revenue	178.12	10.17
		Capital	164.50	5.72
67	- Minor Irrigation and Command Area Development	Capital	112.92	96.77
68	- Flood Control and Drainage	Revenue	183.30	26.13
72	- Non-Conventional Sources of Energy	Revenue	5.00	3.40
73	- Village and Small Industries (Excluding Public Industries)	Revenue	117.13	40.11
		Capital	51.22	9.56
75	- Industries (Excluding Public Undertakings and Closed and Sick Industries)	Revenue	144.91	2.44
79	- Roads and Bridges	Revenue	311.43	36.52
		Capital	943.98	445.60
83	- Secretariat Economic Services	Revenue	44.55	5.08
84	- Tourism	Revenue	15.78	2.24
85	- Census, Surveys and Statistics	Revenue	12.83	1.20
86	- Civil Supplies	Revenue	14.63	3.78
87	- Investment in General Financial and Trading Institution	Capital	13.05	8.25
90	- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj)	Revenue	268.00	12.72
99	- Loans and Advances	Capital	130.00	42.37
		<b>Total</b>	<b>21935.11</b>	<b>2596.10</b>

**Appendix 15**

(Refer Paragraph 2.3.14, Page 27)

**Statement showing inadequate budgetary control**

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

Description of the grant/appropriation	Section	Savings	Surrendered
		( Rupees in crore )	
1 - State Legislature	Revenue – Charged	0.11	0.13
27 - Other Administrative Services (Excluding Fire Protection and Control)	Revenue – Voted	2.48	17.87
35 - Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution)	Revenue – Voted	6.56	16.89
40 - Social Security and Welfare (Rehabilitation)	Revenue – Voted	19.62	21.19
47 - Crop Husbandry	Capital – Voted	1.53	1.79
55 - Agricultural Research and Education	Capital – Voted	0.29	0.30
57 - Co-operation	Revenue – Voted	13.02	13.16
68 - Flood Control and Drainage	Capital – Voted	213.86	233.72
80 - Road Transport	Revenue – Voted	0.81	13.86
	Capital – Voted	140.92	147.82
82 - Other Scientific Research	Revenue – Voted	0.47	0.52
89 - Water Supply and Sanitation (Prevention of Air and Water Pollution)	Revenue – Voted	31.84	32.21
92 - Industries	Capital – Voted	17.62	20.18
93 - Petro-Chemical Fertiliser and Consumer Industries (Excluding Public Undertakings)	Capital – Voted	20.65	92.53
95 - Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)	Capital – Voted	19.52	21.94
	<b>Total</b>	<b>489.30</b>	<b>634.11</b>

**b) Surrender in spite of excess expenditure**

Description of the grant/appropriation	Section	Excess	Surrendered
		( Rupees in crore )	
98 - Public Debt	Capital – Charged	9334.08	10.12
	<b>Total</b>	<b>9334.08</b>	<b>10.12</b>

## Appendix 16

(Refer Paragraph 2.3.16, Page 28)

## Statement showing trend of recoveries

Description of the grant		Budget estimate	Actuals	Substantial	
				Excess	Shortfall
(Rupees in crore)					
<b>Revenue-Voted</b>					
4	- Administration of Justice	0.11			0.11
8	- Stamps and Registration	0.21	0.06		0.15
22	- Jails	0.22			0.22
24	- Stationery and Printing	0.01			0.01
25	- Public Works	130.21	116.03		14.18
28	- Pensions and Other Retirement Benefits	-	0.01	0.01	
35	- Water Supply and Sanitation	11.02			11.02
36	- Housing	0.58			0.58
40	- Social Security and Welfare (Rehabilitation)		0.01	0.01	
41	- Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	0.36			0.36
44	- Relief on account of Natural Calamities	106.16	19.85		86.31
47	- Crop Husbandry	0.11			0.11
57	- Co-operation	0.01			0.01
65	- Other Special Areas Programmes	0.17	0.82	0.65	
66	- Major and Medium Irrigation	7.78	3.11		4.67
67	- Minor Irrigation	0.16	0.22	0.06	
68	- Flood Control and Drainage	6.00	3.09		2.91
79	- Roads and Bridges	2.86	15.06	12.20	
	<b>Total</b>	<b>265.97</b>	<b>158.26</b>	<b>12.93</b>	<b>120.64</b>
<b>Capital-Voted</b>					
36	- Housing	4.20	2.47		1.73
54	- Food Storage and Warehousing	77.20			77.20
57	- Co-operation	0.44	1.11	0.67	
66	- Major and Medium Irrigation	-	4.30	4.30	
79	- Roads and Bridges	72.90	76.27	3.37	
	<b>Total</b>	<b>154.74</b>	<b>84.15</b>	<b>8.34</b>	<b>78.93</b>
	<b>Grand Total</b>	<b>420.71</b>	<b>242.41</b>	<b>21.27</b>	<b>199.57</b>

### Appendix 17

(Refer paragraph 2.4, Page 29)

#### Statement showing DDOs operating PL Accounts and continuing the same over the years

Sl. No.	Name of the DDO	Year of opening of P.L. A/c.	Closing balance as on 31-03-2002 (Rupees in crore)
1.	D.M., Jalpaiguri	NA	7.61
2.	D.M, Nadia	1991-1992	0.99
3.	DM, South 24-Pgs.	1990-1991	0.95
4.	DM, Coochbehar	1990-1991	2.29
5.	DM, Darjeeling	NA	8.06
6.	DM, Malda	NA	5.17
7.	DM, Dakhin Dinajkpur	1991-1992	1.95
8.	DM, Hooghly	NA	1.29
9.	DM, Purulia	NA	1.22
10.	DM, Murshidabad	1990-1991	2.95
11.	DM, Howrah	NA	1.47
12.	DM, Uttar Dinajpur	NA	7.36
13.	DM, Bardhaman	NA	3.49
14.	DM, Birbhum	NA	1.01
15.	Joint Director of A.H (Poultry) WB	1971-1972 to 1994-1995	0.56
16.	Superintendent Medical College & Hospital, Kolkata	1996-1997	0.95
17.	Superintendent National Medical College & Hospital, Kolkata	1997-1998	0.46
18.	Superintendent R.G.Kar Medical College & Hospital	1996-1997	0.55
19.	Principal Kolkata Medical College	NA	0.08
20.	Joint Director of ARD Haringhata Farm, Nadia	1968-1969	0.35
21.	Director General & Inspector General of Police, WB	1994-1995	0.12
	<b>Total</b>		<b>48.88</b>

### Appendix 18

(Refer paragraph 2.4, Page 29)

#### Statement showing PLAs not closed in violation of specific Government orders

Sl. No.	Name of the DDO	Period of opening	Date of last transactions	Closing balance (Rupees in crore)
1.	Superintendent Medical College & Hospital, Kolkata	February 1997	30-07-2000	0.95
2.	Superintendent National Medical College & Hospital, Kolkata	May 1997	26-04-1999	0.46
3.	Superintendent R. G. Kar Medical College & Hospital, Kolkata	October 1996	13-08-1999	0.55
4.	Principal, Medical College, Kolkata	NA	31-03-2002 06-05-1998 10-05-1994	0.07 0.01 0.001
			<b>Total</b>	<b>2.041</b>

## Appendix 19

(Refer paragraph 2.4, Page 29)

## Statement showing position of funds deposited in PLAs without necessary Government orders

Sl No	Name of the DDO	Total amount deposited in PLA (Rupees in crore)	Amount deposited as per DM's order under different schemes									Total
			Border area Development Programme	Tenth Finance Commission	Basic Minimum Service	District Plan Scheme	Development of Hill Areas	Small Savings	MPLAD	Bank charges for teachers' salary	Other fund	
( R u p e e s i n c r o r e )												
1	DM, South 24 Parganas	3.52	-	1.04	1.08	0.16	-	-	-	-	0.59	2.87
2	DM, Malda	7.50	5.56	-	-	-	-	-	-	-	0.05	5.61
3	DM, Darjeeling	1.89	-	-	-	0.90	0.27	-	-	-	0.14	1.31
4	DM, Dakshin Dinajpur	5.76	0.93	-	0.56	-	-	-	-	-	0.01	1.50
5	DM, Hooghly	2.72	-	-	-	-	-	0.02	0.34	0.12	0.48	0.48
6	DM, Murshidabad	6.44	4.15	-	-	-	-	-	-	-	-	4.15
7	DM, Bardhaman	10.99	-	-	-	0.15	-	-	-	-	0.20	0.35
<b>Total</b>		<b>38.82</b>										<b>16.27</b>

## Appendix 20

(Refer paragraph 2.4, Page 29)

### Statement showing position of funds diverted through PLAs

Sl. No.	Name of the DDO	Amount diverted (Rupees in crore)	Period of expenditure	Name of the scheme fund was sanctioned from	Nature of diversion
1	DM, Coochbehar	0.04	2000-2001	NSAP, Panchayat Election	Purchase of furniture, repairing and hiring charges of vehicles, etc.
2	DM, Darjeeling	0.54	2000-2001	Small savings, Tenth Finance Commission, BADP, Dev. of Panchayat Infrastructure fund (Central Scheme)	Paid to non-Government organisation, purchase of wireless system and satellite, etc.
3	DM, Dakhin Dinajpur	0.10	2000-2002	Unspent of different schemes	Cost of fuel and hiring charges of vehicle, purchase of carpet and furniture, etc.
4	DM, Malda	0.04	1999-2000	BADP (Central Scheme)	Purchase of one Ambassador Car
5	DM, Murshidabad	0.02	1999-2000 and 2000-2001	For implementation of different schemes	Maintenance of wireless, hiring charges of generator, payment of wages to the labourers, etc.
6	DM, Howrah	0.30	1999-2000	BMS Programme (Central Scheme)	Meet the outstanding liabilities
7	DM, Uttar Dinajpur	0.03	2001-2002	BMS and BADP (Central Scheme)	TA, wages and bonus
8	DM, Bardhaman	0.14	2000-2002	District Plan Scheme	Purchase of mobile phone, FAX machine, etc.
		<b>1.21</b>			



## Appendix 22

(Refer Paragraph 3.1.4.2 pages 39 and 40)

### (i) Statement showing details of share capital investment by Co-operation Department

Year	Short term*	Long term	Consumers' sector	Marketing sector	Miscellaneous sector	Share scrips received*	Total
	( R u p e e s i n c r o r e )						
1997-1998	7.76	0.92	0.34	3.25	0.02	Year-wise break-up not available	12.29
1998-1999	5.02	0.99	0.37	5.28	0.02		11.68
1999-2000	8.31	Nil	0.20	5.31	0.01		13.83
2000-2001	0.39	1.02	0.19	3.85	0.01		5.46
2001-2002	1.74	1.78	0.27	5.63	0.004		9.42
	<b>23.22</b>	<b>4.71</b>	<b>1.37</b>	<b>23.32</b>	<b>0.06</b>	<b>16.52</b>	<b>52.68</b>

(Source: Records of Accountant General (A&E), West Bengal)

### (ii) Statement showing share capital investment by other departments

Year	Fisheries	ARD	C&SSI	Total
	( R u p e e s i n c r o r e )			
1997-1998	2.60	Nil	5.70	8.30
1998-1999	2.53	1.50	4.17	8.20
1999-2000	1.73	Nil	3.74	5.47
2000-2001	7.35	0.5	5.93	13.78
2001-2002	6.02	Nil	10.17	16.19
<b>Total</b>	<b>20.23</b>	<b>2.00</b>	<b>29.71</b>	<b>51.94</b>

(Source: Records of Accountant General (A&E), West Bengal)

### (iii) Statement showing redemption of share capital vis-à-vis value of redeemable shares in the test-checked offices

Name of the offices test-checked	Number of offices	Total demand of share	Amount of redemption	Share remained unredeemed as on 31-03-2002
				( R u p e e s i n l a k h )
ARCS	6	2120.80	147.29	1973.51 (93%)
Handloom Development offices	6	198.11	Nil	198.11 (100%)
Asstt. Director of Fisheries	3	1.82	0.04	1.78 (98%)
GM, DIC	1	0.89	0.37	0.52 (58%)
<b>Total</b>		<b>2321.62</b>	<b>147.70</b>	<b>2173.92 (93.6%)</b>

(Sources: Statement furnished by offices test-checked)

\* Short term sector is under Agricultural Credit Sector whereas long term sector related to farm, non-farm loans payable to individuals through the primary ARDBs

\* Year-wise break up of receipts of share scrips not available with the RCS, West Bengal



## Appendix 23

(Refer Paragraph 3.1.4.3 pages 40 and 41)

## (i) Statement showing contribution of loan by Co-operation department

Year	Short term sector	Consumer Sector	Marketing Sector	Miscellaneous Sector	Total
	( R u p e e s i n c r o r e )				
1997-1998	0.34	0.06	0.16	Nil	0.56
1998-1999	0.14	0.15	1.40	0.44	2.13
1999-2000	1.92	0.06	4.98	Nil	6.96
2000-2001	0.12	0.05	4.88	0.02	5.07
2001-2002	0.46	Nil	5.59	Nil	6.05
<b>Total</b>	<b>2.98</b>	<b>0.32</b>	<b>17.02</b>	<b>0.46</b>	<b>20.77</b>

(Source: Disbursement Register maintained by RCS, WB)

## (ii) Statement showing contribution of loan by other departments

Year	Fisheries	C&SSI	Total
	( R u p e e s i n c r o r e )		
1997-1998	4.97	0.52	5.49
1998-1999	5.07	0.17	5.24
1999-2000	3.81	1.38	5.19
2000-2001	3.95	0.44	4.39
2001-2002	8.00	0.07	8.07
<b>Total</b>	<b>25.80</b>	<b>2.58</b>	<b>28.38</b>

(Sources: Records of Principal Accountant General (A&amp;E), West Bengal)

## (iii) Statement showing amounts received by C&amp;SSI and Fisheries departments during 1997-2002 as repayment of loan-

Year	C&SSI		Fisheries	
	Principal	Interest	Principal	Interest
	( R u p e e s i n l a k h )			
1997-1998	9.13	0.07	81.43	45.00
1998-1999	10.56	Nil	50.86	60.00
1999-2000	14.36	0.08	56.44	70.00
2000-2001	13.18	0.11	61.65	65.26
2001-2002	1.01	Nil	78.07	Nil
<b>Total</b>	<b>48.24</b>	<b>0.26</b>	<b>328.45</b>	<b>240.26</b>

## (iv) Statement showing amounts received by the Government during 1997-2002 as repayment of loan vis-à-vis loans due for repayment under the test-checked offices

Name of the Directorates	Number of offices inspected	Loan due for repayment		Loan actually repaid		Overdue	
		Principal	Interest	Principal	Interest	Principal	Interest
		( R u p e e s i n c r o r e )					
Co-operation	6 ARCS	9.97	14.90	0.39	0.48	9.58	14.42
Handloom & Textiles	6 HDOs	4.59	5.14	0.46	0.22	4.13	4.92
Fisheries	4 ADF	0.16	0.10	0.12	0.05	0.04	0.05
Industrial	1 GM, DIC	0.04	NA	0.01	NA	0.03	NA
<b>Total</b>		<b>14.76</b>	<b>20.14</b>	<b>0.98</b>	<b>0.75</b>	<b>13.78</b>	<b>19.39</b>

(ADF, Hooghly, GM, DICs of Bardhaman, Birbhum, North 24 Parganas and Midnapur could not furnish requisite information.)

**Appendix 24**

(Refer Paragraph 3.1.4.4, page 42)

**Statement showing amounts of undisbursed interest subsidy lying with Co-operative Banks**

Name of the Bank	As on	Amount of undisbursed interest subsidy (Rupees in lakh)	Date of receipt
WBSCARDB (Purulia Branch)	May 2002	6.88	Date of receipt of the sum not available
WBSCARDB, (Darjeeling Branch)	May 2002	3.22	Date of receipt of the sum not available
WBSCARDB, (Alipurduar Branch)	April 2002	2.75	The same amount is to be credited to Alipurduar CARDB, but the necessary advice from Coochbehar unit office of WBSCB was pending
Birbhum CARDB	March 2001	16.82	Rs 13.45 lakh from 1995 Rs 1 lakh from 8/96 Rs 1.72 lakh from 6/97 Rs 0.65 lakh from 7/98
Rampurhat ARDB	March 2001	38.96	Rs 7.00 lakh from 2000-01 Rs 31.96 lakh prior to that
Bardhaman CCB	March 2001	47.94	Period not available
Bardhaman CARDB	March 2002	20.63	Period not available
Barasat DCCB	March 2001	50.90	Period not available
Tamluk Ghantal DCCB	March 2001	0.57	Period not available
Tamluk CARDB	March 2001	133.21	Period not available
Ghantal CARDB	March 2001	26.18	Period not available
<b>T o t a l</b>		<b>348.06</b>	

## Appendix 25

(Refer Paragraph 3.1.5, page 42)

## Statement showing Position of growth of the Co-operative Sector during 1996-2001

Types of Societies	Working Number			Number of Members			Amount of working capital (Rs in lakh)		
	4/1996	4/1999	4/2001	4/1996	4/1999	4/2001	4/1996	4/1999	4/2001
<b>State Level Societies</b>									
WBSCB	1	1	1	159	159	NA	76463.00	139416.00	175283.00
WBSCARDB	1	1	1	24+867+12000	24+867+12011	NA	17160.67	28099.42	43629.58
BENFED	1	1	1	281	281	NA	1769.95	1268.25	NA
CONFED	1	1	1	31	31	NA	283.19	304.64	278.48
Housing Federation	1	1	1	9	NA	NA	3086.01	NA	NA
<b>District/Range Level Societies</b>									
District CCB	17	17	17	14132	14582	NA	92545.00	209608.25	315890.67
Primary CARDB	24	24	24	185354	253266	NA	14651.90	32979.65	NA
Wholesale Consumers'	27	30	28	2948	NA	NA	781.52	1773.85	1848.00
<b>Primary Level Societies (Village/Block Level)</b>									
PACS	7173	7086	6729	3712000	NA	3556948	43171.64	67001.91	123527.61
LSAMPCS	120	121	121	144700	198490		1127.14	1198.69	
FSCS	44	44	44	94000	140480		1774.62	2616.84	
PAMS	278	278	281	5777	9673	NA	3669.97	6563.85	NA
Co-op Cold Storage	43	51	NA	59247	82985	NA	NA	NA	NA
Primary Consumers	2069	1854	1852	414000	389816	NA	1432.68	1311.00	1765.00
ECCS	5156	6031	NA	2399500	2494690	NA	50409.96	60688.82	NA
Urban Banks	50	55	46	424100	496550	NA	119993.14	100955.10	132211.33
UCCS	107	113	NA	48350	207215	NA	1758.33	8647.31	NA
Housing Co-op	2908	3225	NA	84912	926700	NA	4144.23	10101.03	NA

(Source: Replies furnished by RCS, West Bengal, Co-operative Movement at a Glance 1997)

WBSCB : West Bengal State Co-operative Bank, WBSCARDB : West Bengal State Co-operative Agricultural & Rural Development Bank, BENFED : West Bengal State Marketing Federation Limited, CONFED : West Bengal State Consumers Federation Limited, DCCB: District Central Co-operative Bank, PCARDB : Primary Co-operative Agricultural & Rural Development Bank, PACS : Primary Agricultural Co-operative Credit Society, LSAMPCS : Large Size Agricultural Multipurpose Co-operative Society, FSCS : Farmers' Service Co-operative Society, PAMS : Primary Agricultural Marketing Society, ECCS : Employees Co-operative Credit Society, UCCS : Urban Co-operative Credit Society



## Appendix 26

(Refer Paragraph 3.1.5.2, page 43)

## Statement showing position of defunct societies in test-checked offices and Government's investment blocked therein

Name of the Department	Number of Dist./Zones test-checked	Type of Society	Total number of CS existing	Number of CS working	Number of non-working CS	Share	Principal	Interest
						(Rupees in lakh)		
Co-operation	6 ARCS	PACS	2272	1905	367	NA	NA	NA
		PAMS	88	66	22	NA	NA	NA
		Primary Consumers	397	173	224	NA	NA	NA
		Others	3786	3098	688	NA	NA	NA
C&SSI	6 HDOs	PWCS	748	271	477	28.39	115.49	35.25
	2 GM,DIC	Industrial CS	77	14	63	NA	2.65	NA
Fisheries	5 ADF	FCS	209	111	98	0.57	1.82	1.38
<b>Total</b>			<b>7577</b>	<b>5638</b>	<b>1939</b>	<b>28.96</b>	<b>119.96</b>	<b>36.63</b>
						<b>185.55</b>		

### Appendix 27

(Refer Paragraph 3.1.6 pages 44 and 45)

#### Statement showing the position of profitability of different types of Co-operative societies

##### (i) Co-operation Department

Level of Society	Type of Society	Government investment during 1997-2001 (Rupees in crore)	Number of Co-operative Societies		Number of profit making societies		Percentage	
			1997	2001	1997	2001	1997	2001
Primary	Short Term	14.96	7278	6894	2389	2286	33	33
	Consumer	0.17	2069	1854	493	1076	24	58
	Marketing	12.18	278	281	79	17	28	6
District	Short Term	5.94	17	17	13	13	76	76
	Long Term	3.16	24	24	NA	6	NA	25
	Wholesale Consumer	0.98	28	28	16	13	57	46
State Level apex	Long Term	4.00	1	1	1	1	100	100
	Short Term	3.00	1	1	1	1	100	100
	Consumer	1.39	1	1	Nil	Nil	0	0
Others	Cold Storage	23.75	43	53	4	11	9	21
	Urban Banks	NA	50	48	34	27	68	56
	UCCB	NA	107	113	82	85	77	75
	ECCS	NA	5156	6031	4257	4759	83	79

(Source: Records of RCS, WB)

##### (ii) Cottage and Small Scale Industries Department (Handloom and Textile Directorate)

Year	Number of societies working	Number of members	Total number of looms	Number of active looms	Total production (Rupees in lakh)		Number of societies earning profit
					Total production	Total sale	
1997-98	518	74817	60097	24,604 (40.9%)	9287.26	9913.18	344 (66.4%)
2001-02	424	60273	51647	19299 (37.4%)	7117.10	7317.98	232 (54.7%)
Difference	94	14544	8450	5305	2170.16 (23.4%)	2595.20 (26.2%)	112

(Records of 2 Divisional Offices of Handloom and Textile Directorates)

##### (iii) Fisheries Department

Name of the district	Total working society		Number of profit making societies	Percentage
	Number	Govt's investment (Rs. in lakh)		
Hooghly	19	13.26	7	37
Birbhum	8	0.69	8	100
Bardhaman	25	1.30	20	80
North 24 Parganas	40	40.91	10	25
Medinipur	19	1.16	09	47
<b>Total</b>	<b>111</b>	<b>57.32</b>	<b>54</b>	<b>49</b>

(Records of Asstt. Director of Fisheries)

## Appendix 28

(Refer Paragraph 3.1.9 pages 46 and 47)

**(i) Statement showing audit coverage of certain categories of Co-operative Societies during the accounting year 2000-2001**

Type of societies	Existing numbers	Societies with accounts in default	Auditable societies	Actually audited	Audit pending
Primary ARDB	24	1	23	17	07
Wholesale consumers	28	3	25	16	12
PACS	5512	447	5065	4930	582
LAMPS	121	26	95	91	30
PAMPS	281	88	193	177	104
Co-op.Cold Storage	51	29	22	22	29
Primary Consumers	1854	1207	647	585	1269 (68.4%)
Urban Banks and UCCS	168	12	156	143	25
Central Fisheries	20	2	18	14	06
Primary Fisheries	849	464	385	359	490 (57.7%)
Apex Societies	18	1	17	06	12
	8926	2280	6646	6360	2566 <sup>N</sup>

*(Source: Records of Directorate of Co-operative audit)*

**(ii) Statement showing classification of the Co-operative Banks of the State**

Type of Bank	Total number	Gradation available	A	B	C	D
DCCB	17	17	8	3	3	3
PCARDB	24	19	NIL	5	8	6
Urban Cooperative Bank	46	44	27	7	9	1
<b>Total</b>	<b>87</b>	<b>80</b>	<b>35(44%)</b>	<b>15(19%)</b>	<b>20(25%)</b>	<b>10(12%)</b>

*(Source: Records of Directorate of Co-operative audit)*

**(iii) Statement showing classification of Co-operative Societies in 3 test-checked ranges**

Name of the Range	Total Society audited	A	B	C	D
Hooghly	955	9	31	911	4
Bardhaman-I	740	2	1	737	-
Coochbehar	631	-	5	596	30
<b>Total</b>	<b>2326</b>	<b>11</b>	<b>37</b>	<b>2244</b>	<b>34</b>

*(Source: Records of Asstt. Director of Co-operative audit)*

<sup>N</sup> Default in accounts:2280; Auditable but not audited:286; Total :2566

**Appendix 29**

(Refer Paragraph 3.6, page 60)

**Statement showing list of equipment uninstalled**

<b>Equipment</b>	<b>Quantity supplied/ Delivered</b>	<b>Quantity not installed</b>	<b>Cost of uninstalled equipment (In Rupees)</b>
Autoclave	185	160	14726400
Anaesthetic Machine (complete)	170	37	7619040
Anaesthetic Machine (Basic)	250	140	6679820
Dental X-ray	75	33	1328184
Suction Apparatus (MTP)	300	152	905798
Suction Apparatus (Electrical)	1265	421	2482552
Operating Table (Hydraulic)	410	67	4306224
Operating Microscope	77	12	2005188
Operating Microscope (Zoom & Focus)	17	1	819468
Servo Ventilator	20	3	1793790
Ventilator	185	107	4633699
Slit Lamp	75	35	1230950
Baby Incubator	90	26	465114
Incubator	180	70	964600
Phototherapy	90	14	141512
Foetal Monitor	206	22	114092
Radiant Heater	90	48	737568
Surgical Diathermy	480	87	3474432
Gynae Electric Cottery	245	50	93050
Tissue Processor	75	35	1944845
<b>Total cost</b>	<b>4485</b>	<b>1520</b>	<b>56466326</b>



### Appendix 30

(Refer Paragraph 3.10.8 page 71)

#### Statement showing diversion of funds towards purchase of computers, photocopiers, office equipment, etc.

Name of office	Particulars	Amount (Rs in lakh)	Remarks
SP, Murshidabad	i) 6 Digital Photocopiers with accessories	14.27	Treasury Officer, Berhampore raised objection regarding purchase of copier machine but with no effect. SP had sought an ex-post facto sanction for such diversion from higher authority.
	ii) Repairing and polishing of steel/ wooden almirah, table, window, revolving chair, rack, bench etc.	5.39	
	iii) Stationery articles	0.43	
	iv) Miscellaneous	0.86	
DM, Murshidabad	i) 1 xerox machine	4.43	Installed at DM, Bungalow
	ii) Miscellaneous	1.30	
SP, North 24 Parganas	i) 7 generator sets for 7 Police Station	3.90	
	ii) 16 pieces 2.5 watt mobile trans-receivers including accessories	3.51	
	iii) 6 pieces portable trans-receivers including accessories	0.85	
	iv) 50 pieces mobile ariel with accessories	0.42	
	v) Miscellaneous	0.13	
ZP, North 24 Parganas	Hiring charge of vehicles along with cost of fuel of office cars	10.38	The hiring charge was for the period from October 2001 to date, well after the flood in September-October 2000
DM, North 24 Parganas	i) 3 computers	1.54	Installed at DM office, DM Bungalow and ADM's Chamber
	ii) Telephone charges	1.01	
	iii) Annual maintenance cost of wireless communication	1.17	
	iv) Miscellaneous	10.27	Refreshment charges, Stationery articles, telephone charges, cost of cell phones/mobile phones at DM's Office.
BDO, Basirhat-I	i) 1 computer	0.51	
	ii) Miscellaneous	1.49	The expenditure was incurred from June 2001 to March 2002
DM, Bardhaman	Miscellaneous	25.73	Hiring charges of generator, stationery articles, refreshment charges etc for office purposes.
	<b>Total</b>	<b>87.59</b>	

**Appendix 31**

(Refer Paragraph 3.12.4 (i), page 75)

**Statement showing non-utilisation of fund**

Sl. No.	Name of the Institute	Year of fund placing	Amount of fund placed	Expenditure incurred	Balance
			( R u p e e s i n l a k h )		
1	MBC, Bardhaman	1999-2000	12.74	12.74	Nil
2	STVT Centre, Kalna	2001-2002	17.86	12.44	5.42
3	BIT, Katwa	1998-1999	12.05	11.30	0.75
4	Bardhaman Academy	1999-2000	0.76	1.13	Nil
		2000-2001	0.23		
		2001-2002	0.14		
5	RTC, Bardhaman University	1998-1999	3.00	3.77	6.39
		2000-2001	7.16		
6	RTC (CMOH), Bardhaman	1998-1999	15.00	20.15	Nil
		1999-2000	2.00		
		2001-2002	3.15		
7	Bhutnath Pradhan Memorial, Medinipur	1999-2000	5.50	6.50	Nil
		2000-2001	1.00		
8	Datan High School, Medinipur	1999-2000	1.50	3.20	2.80
		2000-2001	1.50		
		2001-2002	3.00		
9	Bhagabati Devi Nari Kalyan Samity, Medinipur	2001-2002	7.58	7.29	0.29
10	VVTI, Haldia	1999-2000	30.00	40.00	Nil
		2000-2001	10.00		
11	IVSP, Jhargram	1999-2000	2.00	4.14	0.76
		2000-2001	0.90		
		2001-2002	2.00		
12	Supdt./Secy. Kaliaganj Junior Technical School, Uttar Dinajpur	1999-2000	2.00	2.00	1.88
		2001-2002	1.88		
13	Principal Raiganj Polytechnic, Uttar Dinajpur	1999-2000	0.50	0.50	1.00
		2001-2002	1.00		
14	Principal ITI, Kornojara, Uttar Dinajpur	1999-2000	2.50	2.50	2.58
		2001-2002	2.58		
15	MIT, Murshidabad	1999-2000	5.00	5.00	Nil
16	STVT, Farakka	2000-2001	10.00	7.09	2.91
17	Basantapur Education Society, Murshidabad	1999-2000	4.25	9.25	Nil
		2001-2002	5.00		
18	Murshidabad College of Engineering and Technology	2001-2002	10.00	6.77	3.23
19	Bimal Chandra Sinha Institute of Technology, Murshidabad	2000-2001	6.86	8.81	0.27
		2001-2002	2.22		
20	Toy Making Institute, Salt Lake	2000-2001	10.00	10.00	Nil
21	Bhatpara Municipality	1998-1999	13.50	15.23	6.67
		2001-2002	8.40		
22	Taki Municipality	2000-2001	10.00	10.00	Nil
23	Executive Officer, Karandighi Panchayat Samity, Uttar Dinajpur	1999-2000	5.00	5.00	Nil
24	Executive Officer, Raninagar Panchayat Samity, Murshidabad	2000-2001	4.07	4.07	Nil
<b>Total</b>			<b>243.83</b>	<b>208.88</b>	<b>34.95</b>

**Appendix 32**  
(Refer Paragraph 3.12.4 (ii), page 75)

**Statement showing diversion of fund**

SI No.	Name of the Institution	Fund Diverted (Rs in lakh)	Year	Nature of expenditure
1	Exe. Officer, Karandighi Panchayat Samity, Uttar Dinajpur	5.00	1997-1998	Infrastructural Development work
2.	SDO, Islampur, Uttar Dinajpur	2.50	1997-1998	Infrastructural Development work
3	Principal, ITI, Karnojora	2.50	1997-1998	Infrastructural Development work
4.	Principal, Rayganj Polytechnic	0.50	1997-1998	Infrastructural Development work
5.	Principal, Jr. Technical School, Kaliaganj	2.00	1997-1998	Infrastructural Development work
6	Raninagar Panchayat Samity, Murshidabad	4.07	1997-1998	Renovation and Electrification of Dak Bunglow
7	Murshidabad College of Engineering and Technology	0.61	2000-2001	Repairing and Electrification of Centre
8	Rural Technology Centre, Bardhaman	2.20	1998-1999	Construction of Guard room, Sanitary and Plumbing works
9	STVT Centre, Kalna	1.96	2000-2001	Purchase of 6 computers from unspent balance of recurring grants of other trade
10	Regional Training Centre, Bardhaman	1.35	1998-1999	Repairing, renovation and electrification of health department
11	Vidya Sagar Vocational Training Institute	8.01	1998-1999	Civil construction, renovation and beautification works of rented building
12	Simlapal vocational Training Institute, Bankura	7.50	1997-1998	Setting up of an Institute.
	<b>T o t a l</b>	<b>38.20</b>		

**Appendix 33**  
(Refer Paragraph 3.12.5, page 76)

**Statement showing number of trainees enrolled, completed and dropped out**

SI No.	Name of the Institution	Total number of enrollment of trainees	Total number of trainees completed the course	Total number of student drop out
1.	MBC Institute of Engineering and Technology, Bardhaman	642	522	120
2.	Regional Training Centre, Bardhaman	180	167	13
3.	Bardhaman Academy	120	120	Nil
4.	Rural Technology Centre, Bardhaman	232	232	Nil
5	Bengal Institute of Technology, Katwa	254	195	59
6	STVT Centre, Kalna	182	140	42
7	Vidyasgar Vocational Training Institute, Haldia, Medinipur	302	262	40
8	Bhutnath Pradhan Memoraial , Medinipur	119	115	4
9	Bhagabati Devi Nari-o-Kalyan Samity, Medinipur	63	55	8
10.	Datan High School, Medinipur	74	71	3
11.	Iswar Chandra Vidyasagar Polytechnic, Jhargram, Medinipur	155	129	26
12.	Toy Making Centre, Salt Lake, Kolkata	288	247	41
13.	Vocational Training Centre, Bhatpara Municipality, North 24 Parganas	306	240	66
14.	Taki Municipality, North 24 Parganas.	181	109	72
15.	Bimal Chandra Sinha Institute of Technology, Kandi, Murshidabad	188	155	33
16.	Murshidabad College of Engineering and Technology, Berhampore	60	45	15
17.	Secretary, Basamta[ir Education Society, Berhdampore	186	160	26
18.	STVT Centre, Farakka, Murshidabad,	52	52	Nil
19.	Principal, Murshidabad Institute of Technology, Berhampur	316	250	66
	<b>T o t a l</b>	<b>3900</b>	<b>3266</b>	<b>634</b>

**Appendix 34**

(Refer Paragraph 3.12.5, page 76)

**Statement showing minimum number of trainees being deprived of the intended benefit due to non-conducting /partial conducting of courses/ trades**

SI No	Name of the Institution	Name of the Trades	Number of batches not conducted				Minimum Number of students to be enrolled at the rate of 15 per batch
			1998-1999	1999-2000	2000-2001	2001-2002	
1	Karandighi Panchayat Samity, Uttar Dinajpur	Tailoring & Cutting	Nil	1	2	2	75
2	ITI Karnojora, Uttar Dinajpur	Tailoring & Cutting	Nil	1	2	2	75
		Electrification	Nil	1	2	2	75
		Computer Allpiances	Nil	1	2	2	75
3	Junior technical School, Kaliaganj, Uttar Dinajpur	Electrification	Nil	1	2	2	75
		Computer	Nil	1	2	2	75
4	Rayganj Polytechnic, Uttar Dinajpur	Computer Operation	Nil	1	2	2	75
		Para Medical	Nil	1	2	2	75
		Repairing of Mark Tubewell	Nil	1	2	2	75
5	Dantan High School, Medinipur	(a) Repairing of two Wheelers	Nil	Nil	Nil	2	30
		(b) Construction, Supervision and Survey	Nil	Nil	Nil	1 out of 2	15
6	Bhutnath Pradhan Memorial, Medinipur	Welding	Nil	1	2	2	75
7	STVT Centre, Kalna, Bardhaman	(a) Jute bag Making	Nil	Nil	1	2	45
		(b) Commercial Art with Designing of Handloom Products	Nil	Nil	Nil	1 out of 2	15
<b>Total</b>			<b>Nil</b>	<b>10</b>	<b>21</b>	<b>26</b>	<b>855</b>

### Appendix 35

(Refer Paragraph 3.14, page 84)

#### Statement showing Year-wise position of Inspection Reports and Paras pending settlement

Year	Technical Education		Home (Jails)		Relief		Land and Land Reforms		Health and Family Welfare		Commercial*		Public Works (Construction Board)		Public Health Engineering		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1969-70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1970-71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1971-72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1972-73	-	-	1	4	-	-	-	-	-	-	-	-	-	-	-	-	1	4
1973-74	1	4	-	-	1	1	-	-	1	1	-	-	-	-	-	-	3	6
1974-75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1975-76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
1976-77	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	1	1
1977-78	-	-	-	-	1	1	-	-	2	2	-	-	-	-	-	-	3	3
1978-79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1979-80	-	-	-	-	3	4	1	3	3	3	-	-	-	-	-	-	7	10
1980-81	2	9	1	3	4	5	-	-	3	3	-	-	-	-	-	-	10	20
1981-82	1	2	-	-	5	5	-	-	1	1	-	-	-	-	-	-	7	8
1982-83	2	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	9
1983-84	1	2	-	-	-	-	2	2	4	6	-	-	1	1	2	5	10	16
1984-85	-	-	-	-	3	4	1	1	-	-	-	-	-	-	4	11	8	16
1985-86	4	6	1	2	-	-	1	3	4	13	-	-	1	1	4	4	15	29
1986-87	1	2	-	-	4	5	-	-	-	-	-	-	1	1	5	6	11	14
1987-88	3	13	2	3	-	-	1	1	7	19	-	-	1	1	3	6	17	43
1988-89	3	10	3	3	1	1	-	-	12	46	-	-	2	2	5	8	26	70
1989-90	4	11	-	-	3	6	-	-	7	46	-	-	1	1	3	4	18	68
1990-91	2	7	4	6	5	6	3	3	10	65	-	-	1	5	5	25	30	117

\* Commercial undertakings under Commerce and Industries, Cottage and Small Scale Industries, Animal Resources Development, Public Enterprise and Housing Departments

Year	Technical Education		Home (Jails)		Relief		Land and Land Reforms		Health and Family Welfare		Commercial*		Public Works (Construction Board)		Public Health Engineering		Grand Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1991-92	2	9	5	7	2	2	7	11	10	76	-	-	2	5	11	14	39	124
1992-93	6	16	3	10	5	7	2	3	10	52	-	-	3	17	5	5	34	110
1993-94	3	17	1	2	7	9	6	18	19	90	1	1	8	31	8	20	53	188
1994-95	5	11	2	11	4	8	4	5	16	81	-	-	6	14	9	13	46	143
1995-96	5	29	8	25	12	30	9	15	16	98	-	-	10	19	10	40	70	256
1996-97	4	19	4	39	12	21	7	18	33	136	1	1	13	19	18	36	92	289
1997-98	4	12	10	32	19	46	10	19	25	121	1	1	14	25	13	56	96	312
1998-99	11	44	5	18	11	36	9	24	38	153	4	8	11	27	9	24	98	334
1999-2000	9	22	9	16	12	29	12	22	52	296	2	3	18	55	23	93	137	536
2000-2001	6	37	12	47	22	83	13	45	50	410	2	7	21	67	13	47	139	743
2001-2002	18	131	14	42	20	102	22	67	24	505	-	-	11	32	28	173	137	1052
<b>Total</b>	<b>97</b>	<b>422</b>	<b>86</b>	<b>271</b>	<b>156</b>	<b>411</b>	<b>110</b>	<b>260</b>	<b>347</b>	<b>2223</b>	<b>11</b>	<b>21</b>	<b>125</b>	<b>323</b>	<b>178</b>	<b>590</b>	<b>1110</b>	<b>4521</b>
<b>More than 10 years</b>	<b>26</b>	<b>84</b>	<b>18</b>	<b>29</b>	<b>32</b>	<b>40</b>	<b>16</b>	<b>24</b>	<b>64</b>	<b>281</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>17</b>	<b>42</b>	<b>83</b>	<b>208</b>	<b>558</b>

**Appendix 36**

(Refer Paragraph 3.14, page 84)

**Statement showing details of nature of irregularities detected in audit and included in the Inspection Reports**

SI No	Nature of irregularities	Technical Education		Home (Jails)		Relief		Land and land Reforms		Health and Family Welfare		Public Works (Construction Board)		Public Health Engineering		Commercial		Total	
		No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount
1	Non-recovery of loans and other dues	6	3.09	2	-	16	9.69	2	17.44	38	482.97	7	120.72	73	1062.69	-	-	144	1696.60
2	Non-adjustment of advances drawn by department/field offices	10	59.54	5	2.85	71	2291.62	10	552.42	60	951.48	-	-	-	-	-	-	156	3857.91
3	Excess/irregular/avoidable/Infructuous/unauthorised expenditure	75	556.91	57	370.79	21	243.21	91	2099.36	460	5658.32	84	1009.43	183	9374.37	-	-	971	19312.39
4	Overdrawal of Pay and Allowances	2	0.06	2	0.16	-	-	-	-	34	51.41	-	-	3	21.26	-	-	41	72.89
5	Non-realisation of loans	2	-	1	0.21	-	-	-	-	-	-	-	-	-	-	-	-	3	0.21
6	Non-adherence to prescribed procedure relating to cash book	48	8.06	19	0.22	39	15.54	15	-	128	12.42	-	-	-	-	-	-	249	36.24
7	Utilisation certificate wanting	4	161.45	1	2.54	109	719.49	-	-	9	318.34	-	-	-	-	-	-	123	1201.82

SI No	Nature of irregularities	Technical Education		Home (Jails)		Relief		Land and land Reforms		Health and Family Welfare		Public Works (Construction Board)		Public Health Engineering		Commercial		Total	
		No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount	No of paras	Amount
8	Theft/defalcation/ Mis-appropriation of Government money	20	35.12	1	0.73	33	70.48	7	132.23	151	132.83	-	-	-	-	-	-	212	371.39
9	Diversion of fund	5	4.87	1	-	23	135.69	5	317.92	25	108.83	-	-	5	169.25	-	-	64	736.56
10	Loss of revenue	17	45.29	3	1.69	2	2.97	12	346.67	81	324.41	13	46.65	42	432.44	-	-	170	1200.12
11	Outstanding decretal amount and certificate cases	1	0.60	-	-	-	-	2	8.21	1	31.31	-	-	-	-	-	-	4	40.12
12	Security deposit not furnished	5	1.92	6	-	-	-	2	-	2	-	-	-	-	-	-	-	15	1.92
13	Excess expenditure due to non-adherence of lowest tender	6	51.30	5	10.94	1	200.81	-	-	37	330.16	10	154.95	20	600.63	-	-	79	1348.79
14	Shortage / loss not recovered/ written off	3	8.68	10	18.07	15	963.18	1	41.67	55	72.43	27	49.12	117	1046.25	-	-	228	2199.42
15	Non-maintenance / non-production of records	34	-	15	13.20	35	157.10	22	13.99	125	43.36	-	-	5	-	-	-	236	227.65
16	Miscellaneous	184	259.70	143	335.72	46	1199.10	91	719.54	1017	14113.46	182	193.38	142	2733.23	21	1634.57	1826	21188.70
	<b>TOTAL</b>	<b>422</b>	<b>1196.59</b>	<b>271</b>	<b>757.12</b>	<b>411</b>	<b>6008.88</b>	<b>260</b>	<b>4249.45</b>	<b>2223</b>	<b>22631.73</b>	<b>323</b>	<b>1574.27</b>	<b>590</b>	<b>15440.12</b>	<b>21</b>	<b>1634.57</b>	<b>4521</b>	<b>53492.73</b>



## Appendix 37

(Refer Paragraph 3.15, page 85)

**Statement showing year wise and department wise analysis of cases of misappropriation, losses, etc. awaiting final action at the end of March 2002**

Sl. No.	Name of the Department	Reported up to 31 March 2000		Reported in 2000-2001		Reported in 2001-2002		Total	
		Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)
1	Agriculture	65	1792388	1	342622	-	-	66	2135010
2	Animal Resources Development	18	1229629	-	-	11	750300	29	1979929
3	Backward Classes Welfare	4	240871	1	142000	-	-	5	382871
4	Commerce and Industries	4	509059	-	-	-	-	4	509059
5	Cottage and Small Scale Industries	2	190324	1	997653	-	-	3	1187977
6	Finance	10	1386489	-	-	-	-	10	1386489
7	Fisheries	2	1063516	-	-	-	-	2	1063516
8	Food and Supplies	5	117332	-	-	-	-	5	117332
9	Forests	1	211393	-	-	1	571328	2	782721
10	Health and Family Welfare	85	6825147	2	71442	6	217583	93	7114172
11	Higher Education	1	31800	-	-	-	-	1	31800
12	Home (Civil Defence)	1	190892	-	-	-	-	1	190892
13	Home (Jail)	1	8556	-	--	-	-	1	8556
14	Home (Police)	16	1746706	1	25349	-	-	17	1772055
15	Home (Political)	1	121372	-	-	-	-	1	121372
16	Housing	1	177875	-	-	-	-	1	177875
17	Irrigation and Waterways	19	9731355	-	-	-	-	19	9731355
18	Judicial	3	102994	1	483765	-	-	4	586759
19	Labour	12	359500	-	-	-	-	12	359500
20	Land and Land Reforms	376	10659365	-	-	2	344787	378	11004152
21	Mass Education Extension	2	80504	-	-	-	-	2	80504
22	Municipal Affairs	1	187000	-	-	-	-	1	187000
23	Public Health Engineering	2	1537673	-	1395038	-	-	2	2932711
24	Public Works	4	154839	-	-	1	19598	5	174437
25	Public Works (Roads)	4	1104762	-	-	-	-	4	1104762
26	Refugee, Relief and Rehabilitation	2	250352	-	-	-	-	2	250352
27	Relief	5	5921971	-	-	-	-	5	5921971
28	Rural Development	58	4387543	1	75500	-	-	59	4463043
29	School Education	2	630076	-	-	4	5273982	6	5904058
30	Social Welfare	5	2228997	-	-	-	-	5	2228997
31	Sports and Youth Services	1	323731	-	-	-	-	1	323731
32	Technical Education and Training	10	1816768	-	-	1	4410	11	1821178
33	Tourism	1	115628	-	-	-	-	1	115628
34	Transport	1	3026	-	-	-	-	1	3026
35	Urban Development	2	149920	-	-	-	-	2	149920
36	Water Investigation and Development	23	142450	-	-	-	-	23	142450
	<b>Total:</b>	<b>750</b>	<b>55731803</b>	<b>8</b>	<b>3533369</b>	<b>26</b>	<b>7181988</b>	<b>784</b>	<b>66447160</b>
	<b>Total amount ( in lakh of Rupees )</b>		<b>557.32</b>		<b>35.33</b>		<b>71.82</b>		<b>664.47</b>

**Appendix 38**

(Refer Paragraph 3.16, pages 86 and 87)

**Statement showing details of misutilisation and misappropriation of Government money**

Sl. No.	Name of the Office	Date of verification by DDO at the instance of audit	Book balance as per Cash Book on the date of verification	Cash actually found on verification	Total Shortage	Nature of Shortage		
						Unadjusted Vouchers	Unauthorised advance from undischursed cash	Unexplained cash shortage/ theft
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>A m o u n t i n R u p e e s</b>								
1.	Superintendent, S. D. Hospital, Dinhata, Coochbehar	06.03.2002	69,209.67	41,636.67	27,573.00	27,573.00	-	-
2.	Administrative Medical Officer, E.S.I. (MB) Scheme, Kolkata	12.11.2001	52,46,530.00	52,03,955.00	42,575.00	36,672.00	-	5,903.00
3.	Superintendent, Berhampore Central Correctional Home (Jail), Murshidabad	22.11.2001	4,71,580.22	2,89,650.10	1,81,930.12	2,768.00	-	1,79,162.12
4.	District Magistrate, Jalpaiguri	06.11.2001	24,88,882.21	19,29,032.21	5,59,850.00	33,269.00	1,78,128.00	3,48,453.00
5.	District Magistrate, Darjeeling	07.12.2001	7,26,659.55	3,82,352.55	3,44,307.00	2,84,061.00	60,246.00	-
6.	S.D.O., Kalimpong	12.11.2001	3,32,147.63	26,805.00	3,05,342.63	25,159.00	-	2,80,183.63
7.	D.C.P. (Traffic), Kolkata	15.01.2002	57,50,335.00	57,22,631.00	27,704.00	-	27,704.00	-
8.	S.P., Hooghly	09.01.2002	8,41,720.89	7,55,620.89	86,100.00	86,100.00	-	-
9.	Superintendent, P. G. Polyclinic	03.04.2002	6,58,365.80	6,36,566.85	21,798.95	-	21,798.95	-
10.	DCP, 2 <sup>nd</sup> Bn., KAP	23.04.2002	3,44,089.45	2,60,037.70	84,051.75	-	-	84,051.75
11.	S.P., Darjeeling	18.05.2001	84,49,083.65	81,98,784.65	2,50,299.00	-	-	2,50,299.00
12.	Superintendent, E.S.I. Hospital, Sealdah	04.07.2001	91,859.00	87,072.00	4,787.00	4,787.00	-	-
13.	Superintendent, J. R. Dhar S. D. Hospital	21.11.2001	49,521.00	16,011.00	33,510.00	16,438.00	17,072.00	-
14.	Superintendent, Uttarpara General Hospital	15.05.2001	48,122.00	30,057.00	18,065.00	10,965.00	7,100.00	-

Sl. No.	Name of the Office	Date of verification by DDO at the instance of audit	Book balance as per Cash Book on the date of verification	Cash actually found on verification	Total Shortage	Nature of Shortage			
						Unadjusted Vouchers	Unauthorised advance from undisbursed cash	Unexplained cash shortage/ theft	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			<b>A m o u n t i n R u p e e s</b>						
15.	Superintendent, Tufangunj S. D. Hospital, Coochbehar	15.06.2001	71,294.70	59,401.70	11,893.00	11,893.00	-	-	
16.	S.D.O., Barrackpore, North 24 Parganas	03.07.2001	45,01,985.00	42,02,598.74	2,99,386.26	1,46,041.29	79,623.50	73,721.47	
17.	S.D.O., Uluberia, Howrah	09.10.2001	3,46,324.14	3,09,036.64	37,287.50	37,287.50	-	-	
18.	District Magistrate, Nadia	29.05.2001	2,97,07,345.42	2,95,00,188.63	2,07,156.79	4,509.00	1,76,982.00	25,665.79	
19.	Principal, Bankura Sammilani Medical College	11.06.2001	4,32,435.26	3,98,735.26	33,700.00	-	33,700.00	-	
20.	Superintendent, District Jail, Coochbehar	12.11.2001	62,001.31	51,799.31	10,202.00	10,202.00	-	-	
21.	Principal Agricultural Officer, South 24 Parganas, Alipore	03.10.2001	52,402.00	36,042.00	16,360.00	16,360.00	-	-	
22.	Sub-Div. Agricultural Officer, Barasat-Barrackpore (Sadar) at Barasat	18.09.2001	1,84,296.03	1,53,005.43	31,290.60	23,335.60	7,955.00	-	
23.	Superintendent, Arambagh S. D. Hospital	13.08.2001	5,73,517.30	68,317.00	5,05,200.30	5,05,200.30	-	-	
24.	Superintendent, S. D. Hospital, Asansol	22.11.2001	3,15,042.00	1,70,049.35	1,44,992.65	-	-	1,44,992.65	
25.	Accounts Officer, (Finance) West Bengal Secretariat	26.04.02	5,12,95,199.00	3,73,80,409.17	1,39,14,789.83	31,53,748.83	1,07,61,041.00	-	
	<b>Total</b>		<b>11,31,09,948.23</b>	<b>9,59,09,795.85</b>	<b>1,72,00,152.38</b>	<b>44,36,369.52</b>	<b>1,13,71,350.45</b>	<b>13,92,432.41</b>	

**Appendix 39**

(Refer Paragraph 3.16, page 87)

**Statement showing the period for which physical verification of cash not done by the Drawing & Disbursing Officers**

Sl. No.	Sl. No. of Appendix 38	Name of the Drawing & Disbursing Officer	Period for which physical verification not done	
1.	1	Superintendent, SD Hospital Dinhata, Coochbehar	01.09.99 to 28.02.2002	42 months
2.	5	District Magistrate, Darjeeling	01.04.2000 to 31.10.2001	19 months
3.	8	Superintendent of Police, Hooghly	01.11.2000 to 30.07.2001	9 months
4.	9	Superintendent, PG Polyclinic Kolkata	01.06.2000 to 31.3.2002	22 months
5.	13	Superintendent J. B. Dhar, SD Hospital Bongoan, 24 Parganas (North)	01.06.2000 to 31.10.2001	17 months
6.	14	Superintendent, State General Hospital, Uttarpara, Hooghly	01.12.99 to 31.04.2001	17 months
7.	17	Sub-divisional Officer, Uluberia, Howrah	01.06.2000 to 30.09.2001	16 months
8.	20	Superintendent, District Jail, Coochbehar	01.03.97 to 31.10.2001	56 months
9.	21	Principal Agriculture Officer, South 24 Parganas	01.10.98 to 30.09.2001	36 months
10.	22	Sub-divisional Agriculture Officer, Barasat-Barrackpore (Sadar) at Barasat	01.12.99 to 31.08.2001	21 months
11.	23	Superintendent SD Hospital Arambagh, Hooghly	01.09.99 to 30.06.2001	22 months
12.	25	Accounts Officer (Finance), West Bengal Secretariat	01.01.2001 to 31.03.2002	14 months

**Appendix 40**  
(Refer Paragraph 3.17, page 88)

**Statement showing number of selected paragraphs in respect of which remedial/corrective Action Taken Notes of Departments have not been received**

Name of the Department	1992-1993	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	Total
	No 3	No 3	No 3	No 3	No 3	No 2	Vol I	Vol I	
Agriculture				1					1
Animal Resources Development				1	1				2
Backward Classes Welfare					1			1	2
Development and Planning							1		1
Environment								1	1
Finance		1	1			6	8	19	35
Food and Supplies						1			1
Health and Family Welfare			1	1	2	3	5	6	18
Home (Const. and Election)						1			1
Home (Police)					1	2		1	4
Industrial Reconstruction							1		1
Irrigation and Waterways						1	3	1	5
Labour						1			1
Land and Land Reforms						1	2		3
Mass Education Extension				1					1
Municipal Affairs					1			1	2
Panchayat and Rural Development	1		1				2		4
Public Health Engineering					1				1
Public Works (Roads)							1	4	5
Relief								1	1
Social Welfare				1		1			2
Tourism								1	1
Home (PAR)/Finance					1				1
Animal Resources Development/Cottage and Small Scales Industries/Fisheries/ Health and Family Welfare/Technical Education and Training						1			1
Finance/Home(Police)/land & Land Reforms/Municipal Affairs/Sundarban Affairs/ Urban Development/Irrigation and Waterways/School Education							1		1
Backward Classes Welfare/Health and Family Welfare/Land and Land Reforms/ Panchayat and Rural Development/School Education								1	1
Finance/Power/Transport								1	1
Home(Const. and Election/Police)								1	1
General				1		2	4		7
<b>Total</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>8</b>	<b>20</b>	<b>28</b>	<b>39</b>	<b>106</b>

## Appendix 41

(Refer Paragraph 4.1.4.3 (ii), page 94)

## Statement showing parking of funds during 1997-2002

Year	Name of Divisions	Opening balance as of 1 <sup>st</sup> March	Amount of expenditure incurred in March	Fund received in March	Parking of fund in March
		(Rupees in crore)			
1997-1998	Resources - I	1.59	1.03	3.83	3.83
	Resources - II	9.10	2.52	6.46	6.46
1998-1999	Resources – I	2.35	2.23	3.96	3.96
	Resources – II	4.95	4.58	10.37	10.37
1999-2000	Resources - I	2.70	2.36	3.47	3.47
	Resources – II	6.17	5.20	8.75	8.75
2000-2001	Resources – II	9.80	7.71	9.27	9.27
2001-2002	Resources - II	8.40	4.82	4.28	4.28
			<b>Total :</b>	<b>50.39</b>	<b>50.39</b>

**Appendix 42**

(Refer Paragraph 4.1.7.1, page 100)

**Statement showing stock in excess of Reserve Stock Limit (RSL)**

Name of the Division	Year	Reserve Stock Limit	Closing stock as on 31 <sup>st</sup> March	Excess	Percentage of excess over RSL
		( Rupees in lakh )			
Bankura Highway	1997-1998	1	79.62	78.62	7862
	1998-1999	1	41.32	40.32	4032
	1999-2000	1	56.79	55.79	5579
	2000-2001	1	30.45	29.45	2945
Bardhaman Highway-III	1997-1998	15	117.54	102.54	684
	1998-1999	15	105.01	90.01	600
	1999-2000	15	86.17	71.17	474
	2000-2001	15	145.06	130.06	867
Malda Highway	1997-1998	10	167.25	157.25	1573
	1998-1999	10	125.01	115.01	1150
	1999-2000	10	142.82	132.82	1328
	2000-2001	10	222.11	212.11	2121
Medinipur Highway - I	1997-1998	2	129.56	127.56	6378
	1998-1999	2	102.32	100.32	5016
	1999-2000	2	134.84	132.84	6642
	2000-2001	2	108.87	106.87	5343
National Highway – III	1997-1998	2	107.50	105.50	5275
	1998-1999	2	94.45	92.45	4623
	1999-2000	2	52.94	50.94	2547
	2000-2001	2	50.80	48.80	2440
24-Parganas Highway	1997-1998	100	171.66	71.66	72
	1998-1999	100	218.00	118.00	118
	1999-2000	100	242.32	142.32	142
	2000-2001	100	279.20	179.20	179

## Appendix 43

(Refer Paragraph 5.2.6.1, page 123)

## Statement showing extra payment to rice millers

District	Period	Range of average market price of paddy per quintal (Rupees)	Pro-rata procurement price of rice based on market price (Rupees per quintal)	Quantity of rice procured (in lakh tonnes)	Price of rice paid to millers (Rupees/quintal)	Extra payment (Rupees in crore)
Bardhaman	December 2000 to May 2001	395.00 to 497.50	641.91 to 808.48	1.43	828.80	10.39
	December 2001 to February 2002	392.50 to 475.00	645.70 to 781.42	0.15	871.90	2.44
Medinipore	December 2000 to May 2001	420.78 to 477.82	683.81 to 776.50	0.67	828.80	6.26
	December 2001 & May 2002	406.66 to 384.50	632.54 to 669.00	0.09	871.90	2.08
North 24 Parganas	January 2001 to February 2001	435.00 to 440.00	706.92 to 715.00	0.02	828.80	0.26
	January 2002	366.00 to 455.00	674.50	0.04	871.90	0.08
				<b>2.40</b>		<b>21.51</b>



## Appendix 44

### GLOSSARY OF ABBREVIATIONS

ARCS	Assistant Registrar of Co-operative Societies
ARD	Animal Resources Development
BENFED	West Bengal State Marketing Federation Limited
C&SSI	Cottage and Small Scale Industries
CCBs	Central Co-operative Banks
CE	Chief Engineer
CONFED	West Bengal State Consumers Federation Limited
CRO	Chief Research Officer
CRRI	Central Road Research Institute
CTI	Certificate Treasury Issues
CTR	Consolidated Treasury Receipts
DA	Divisional Accountant
DAO	Divisional Accounts Officer
DCCB	District Central Co-operative Bank
DCEI	District Co-operative Education Inspector
DDO	Drawing and Disbursing Officer
ECCS	Employees Co-operative Credit Society
ECSCL	West Bengal Essential Commodities Supply Corporation Limited
EE	Executive Engineer
FD	Finance Department
FSCS	Farmers' Service Co-operative Society
GO	Government Order
HDO	Handloom Development Officer
HUDCO	Housing and Urban Development Corporation
ICDP	Integrated Co-operative Development Project
IOCL	Indian Oil Corporation Limited
IRC	Indian Road Congress
LOC	Letter of Credit
LSAMPCS	Large Size Agricultural Multipurpose Co-operative Society
MDR	Major District Road

MOST	Ministry of Surface Transport
MPWA	Miscellaneous Public Works Advance
NABARD	National Bank for Agriculture and Rural Development
NCDC	National Co-operative Development Corporation
NH	National Highway
NHAI	National Highway Authority of India
ODR	Ordinary District Road
PACS	Primary Agricultural Credit Co-operative Societies
PAMS	Primary Agricultural Marketing Society
PARDB	Primary Agriculture Rural Development Bank
PCARDB	Primary Co-operative Agricultural and Rural Development Bank
PSL	Priced Stores Ledger
PWCS	Primary Weavers' Co-operative Societies
PWD	Public Works Department
PWRD	Public Works (Roads) Department
RA	Running Account
RBRI	Road and Building Research Institute
RCS	Registrar of Co-operative Societies
RSL	Reserve Stock Limit
SE	Superintending Engineer
SH	State Highway
SHC	State Highway Circle
UC	Utilisation Certificate
UCCS	Urban Co-operative Credit Society
VR	Village Road
WBM	Water Bound Macadam
WBSCARDB	West Bengal State Co-operative Agricultural and Rural Development Bank
WBSCB	West Bengal State Co-operative Bank
WBSCU	West Bengal State Co-operative Units