APPENDIX 1.1

(Refer Profile of West Bengal Page 1)

A brief profile of West Bengal

A General Data

S.No.	Particulars		Figures
1	Area		
2	Population		88,752 Sq. km.
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,029 person per Sq. km.
4	*Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		*24.7 per cent*
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	*68.64 per cent*
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	*77.08 per cent*
6	Infant mortality*** (per 1000 live births) (All India Average = 50 per 1000 live births)		33
7	Life Expectancy at birth** (All India Average = 63.5 years)		64.9 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.30)	0.27
	b.	Urban (All India = 0.37)	0.38
9	Gross State Domestic Product (GSDP) 2010-11 at current price		₹ 4,60,071 crore
	Per capita GSDP CAGR (2001-02 to 2010-11)	West Bengal	*10.85 per cent*
		General Category States	*11.32 per cent*
10	GSDP CAGR (2001-02 to 2010-11)	West Bengal	*13.74 per cent*
		General Category States	*14.68 per cent*
11	Population Growth (2001 to 2011)	West Bengal	*13.93 per cent*
		General Category States	*17.56 per cent*

B Financial Data

Particulars				
CAGR		2001-02 to 2009-10		2001-02 to 2010-11
		General Category States	West Bengal	West Bengal
		(In Per cent)	*(In Per cent)*	*(In Per cent)*
a.	of Revenue Receipts	15.20	12.36	13.98
b.	of Own Tax Revenue	14.53	12.61	13.91
c.	of Non Tax Revenue	13.87	15.39	13.25
d.	of Total Expenditure	13.53	11.26	10.87
e.	of Capital Expenditure	22.61	11.44	6.47
f.	of Revenue Expenditure on Education	12.73	12.92	13.59
g.	of Revenue Expenditure on Health	11.97	10.89	10.74
h.	of Salary and Wages	11.45	12.38	12.53
i.	of Pension	14.09	14.18	15.22

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round), **Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11, ***Infant Mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the States Government, ****Gini-coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

APPENDIX 1.2

(Refer Paragraph 1.1, Page 1)

Structure and Form of Government Accounts

Part A: Structure of Government Accounts	
The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account. **Part I: Consolidated Fund :** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India. **Part II: Contingency Fund :** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund. **Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.	
	PART B: Layout of Finance Accounts
Statement No.	**Volume 1**
1	Presents statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts in Consolidated Fund
4	Contains statement of Expenditure in Consolidated Fund
	A Expenditure by Function
	B Expenditure by Nature
Volume 2	
	PART-I
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt
7	Gives Statement of Loans and Advances given by the Government.
	i) Sectors/Loanee Group-wise Loans and Advances
	ii) Repayment of Loans by Statutory Bodies, etc.
	iii) Recoveries in Arrears on account of Loans paid to Statutory Bodies, etc.
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government.
10	Indicates Statement of Voted and Charged Expenditure

	PART-II
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Provides detailed Statement of Revenue Expenditure by Minor Heads
13	Depicts detailed Statement of Capital Expenditure
14	Shows Detailed Statement of Investments of the Government
	Section-1 : Comparative summary of Government Investments, etc.
	Section-2 : Details of Investments upto 2010-11
	Section-3 : Major and Minor Head-wise details of Investments during the year
15	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Interest Bearing Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt payable in Domestic Currency
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans and Advances from the Central Government
16	Gives detailed Statement of Loans and Advances given by the Government
	Section-1:Major and Minor Head with summary of Loans and Advances
	Section-2:Details of Loans advanced during the year for Plan purposes, etc.
17	Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Provides detailed Statement on Contingency Fund and other Public Account transactions
19	Gives detailed Statement on Investments of earmarked funds

APPENDIX 1.3

(Refer Paragraph 1.1, Page 1)

Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Twelfth/Thirteenth FinanceCommission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act. **The Fiscal Responsibility and Budget Management Act has been enacted only in July 2010.** In absence of the Act, normative projections made by the TFC are used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the year. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years at the current prices with base year 2004-05, are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05 (Base year)	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (Rupees in crore)	208857	262291	298566	340544 (P)	400561 (Q)	460071 (A)
Growth rate of GSDP		13.72	13.83	14.06	17.62	14.86

Source: Bureau of Applied Economics and Statistics, Development and Planning Department, Government of West Bengal
P: Provisional, Q: Quick ; A: Advance

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	[Interest payment/{(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2}]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as *per cent* to Loans Outstanding	[Interest Received /{(Opening balance + Closing balance of Loans and Advances)/2}]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts **minus** all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

APPENDIX 1.4

(Refer paragraph 1.2, Page 1)

Part A : Abstract of Receipts and Disbursements for the year 2010-2011

		Receipt				Disbursements				
2009-2010				2010-2011	2009-2010					2010-2011
		(R u p e e s			i n	c r o r e)				
							Non-Plan	Plan	Total	
Section A : Revenue										
36921.65	I	**Revenue Receipts**		**47264.20**	**58499.88**	I **Revenue Expenditure**	**52491.41**	**12046.75**	**64538.16**	**64538.16**
					26356.79	**General Services**	**28569.06**	**111.35**	**28680.41**	
16899.98		- Tax revenue	21128.73		**23995.96**	**Social Services**	**18753.82**	**8589.28**	**27343.10**	
					12009.84	- Education, Sports, Arts and Culture	11468.33	2852.14	14320.47	
2438.11		- Non-tax revenue	2380.49							
					3025.17	- Health and Family Welfare	2711.54	603.61	3315.15	
11648.16		- State's share of Union taxes and duties	15954.96							
					3100.70	- Water Supply, Sanitation, Housing and Urban Development	1681.41	1960.57	3641.98	
1394.98		- Non-Plan grants	2535.68							
					61.41	- Information and Broadcasting	76.61	1.68	78.29	
					514.38	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	158.05	398.74	556.79	
2733.48		- Grants for State Plan Scheme	3126.78							
1806.94		- Grants for Central and Centrally sponsored Plan Schemes	2137.56							
					144.61	- Labour and Labour Welfare	116.95	39.34	156.29	
					4976.39	- Social Welfare and Nutrition	2460.92	2696.19	5157.11	
					163.46	- Others	80.00	37.01	117.01	
					7741.84	**Economic Services**	**4764.88**	**3325.61**	**8090.49**	
					1836.45	- Agriculture and Allied Activities	1275.21	676.75	1951.96	
					2598.47	- Rural Development	1077.40	1360.43	2437.83	
					692.38	- Special Areas Programmes	366.17	415.83	782.00	
					818.59	- Irrigation and Flood Control	787.04	41.69	828.73	
					209.19	- Energy	1.16	281.92	283.08	
					421.99	- Industry and Minerals	143.08	392.09	535.17	
					983.40	- Transport	888.41	115.58	1003.99	
					35.58	- Science, Technology and Environment	0.59	28.14	28.73	
					145.79	- General Economic Services	225.82	13.19	239.01	
					405.29	**Grants-in-aid and Contributions**	**403.65**	**20.51**	**424.16**	
21578.23	II	-Revenue deficit carried over to Section B		**17273.96**						
58499.88				**64538.16**	**58499.88**	**Total**	**52491.41**	**12046.75**	**64538.16**	**64538.16**

Differences of 0.01 due to rounding

Receipt							Disbursements				
2009-2010				2010-2011	2009-2010						2010-2011
(R u p c c s i n c r o r c)											
								Non-Plan	Plan	Total	
Section B Capital											
4907.45	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment		**4785.50**	-	III	Opening Overdraft from RBI				-
Nil	IV	Miscellaneous Capital receipts		**Nil**	**3011.06**	IV	**Capital Outlay**	**(-) 6.08**	**2231.83**	**2225.75**	**2225.75**
					157.31		**General Services**	**0.54**	**106.32**	**106.86**	
					890.05		**Social Services**	**(-) 4.03**	**480.31**	**476.28**	
					71.63		- Education, Sports, Arts And Culture	-	75.33	75.33	
					212.64		- Health and Family Welfare	-	187.17	187.17	
					535.10		- Water Supply, Sanitation, Housing and Urban Development	(-) 4.03	169.51	165.48	
					1.00		- Information and Broadcasting	-	0.21	0.21	
					25.64		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	21.67	21.67	
					25.81		- Social Welfare and Nutrition	-	4.90	4.90	
					-		- Social Security and Welfare	-	-	-	
					18.23		- Other Social Services	-	21.52	21.52	
					1963.71		**Economic Services**	**(-) 2.59**	**1645.20**	**1642.61**	
					106.44		- Agriculture and Allied Activities	(-) 1.48	149.39	147.91	
					2.64		- Rural Development	-	1.82	1.82	
					230.91		- Special Areas Programmes	-	200.23	200.23	
					490.81		- Irrigation and Flood Control	-	545.58	545.58	
					189.50		- Energy	-	45.00	45.00	
					234.26		- Industry and Minerals	(-) 1.13	65.75	64.62	
					689.61		- Transport	-	630.03	630.03	
					-		- Environment	-	-	-	
					19.54		- General Economic Services	0.02	7.41	7.43	
387.10*	V	Recoveries of Loans and Advances		**372.48**	**752.44**	**V**	**Loans and Advances disbursed**	**71.16**	**336.57**	**407.73**	**407.73**
273.45		- From Power Projects	34.21	-	455.44		- For Power Projects	-	71.32	71.32	
24.36		- From Government Servants	20.85		2.07		- To Government Servants	2.18	-	2.18	
85.27		- From others	317.42		294.93		- To Others	68.98	265.25	334.23	

** ₹4.02 crore written off*

		Receipt					Disbursements				
2009-2010				2010-2011	2009-2010						2010-2011
(	R	u	p	e	e	s	i	n	c	r	o	r	e	)
									Non-Plan	Plan	Total	
					21578.23	VI	**Revenue deficit brought down**				**17273.96**
28507.53	**VII**	**Public debt receipts**		**24800.66**	**7672.07**	**VII**	**Repayment of Public Debt**				**6846.29**
28207.70		- Internal debt other than Ways and Means Advances and Overdraft	23898.69		6363.72		- Internal debt other than Ways and Means Advances and Overdraft			6301.57	
-		- Ways and Means Advances	606.09		-		- Ways and Means Advances			-	
299.83		- Loans and Advances from Central Government	295.88		1308.35		- Repayment of Loans and Advances to Central Government			544.72	
1.43	**VIII**	**Amount transferred to Contingency Fund**		**2.70**	**2.70**	**VIII**	**Expenditure from Contingency Fund**				**0.03**
69055.12	**IX**	**Public Account receipts**		**76696.07**	**65056.63**	**IX**	**Public Account disbursements**				**74227.76**
1831.72		- Small Savings and Provident Funds	2384.99		1093.80		- Small Savings and Provident Funds			1255.66	
1633.35		- Reserve Funds	2119.63		957.82		- Reserve Funds			927.55	
39355.94		- Suspense and Miscellaneous	43477.59		38193.29		- Suspense and Miscellaneous			43935.75	
5232.82		- Remittances	5270.24		5174.58		- Remittances			5534.77	
21001.29		- Deposits and Advances	23443.62		19637.14		- Deposits and Advances			22574.03	
					Nil		- Miscellaneous Government Account			Nil	
Nil	**X**	**Closing Overdraft from Reserve Bank of India**		**Nil**	**4785.50**	**X**	**Cash balance at end**				**5675.89**
					0.35		- Cash in Treasuries and Local Remittances			0.47	
					101.25		- Deposits with Reserve Bank			168.77	
					40.47		- Departmental Cash Balance including Permanent Advances			26.38	
					4040.12		- Investment in earmarked funds			5480.96	
					603.31		- Cash Balance Investment			(-) 0.69	
102858.63		**Total**		**106657.41**	**102858.63**		**Total**				**106657.41**

*Minus balance under reconciliation with RBI

APPENDIX 1.4 (Continued)

(Reference Paragraph 1.8.1, Page 34)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2011

As on 31.03.2010	Liabilities		As on 31.03.2011
136920.94	**Internal Debt**		**155124.15**
58727.00	Market Loans bearing interest		67171.18
3.15	Market Loans not bearing interest		4.02
16.71	Loans from Life Insurance Corporation of India		12.92
9508.96	Loans from other Institutions		8576.40
-	Ways and means Advances		606.09
-	Overdrafts from Reserve Bank of India		-
68665.12	Special securities issued to NSS fund of GOI		78753.54
12566.80	**Loans and Advances from Central Government**		**12317.96**
2.17	Pre 1984-85 Loans		2.17
2520.02	Non-Plan Loans		1624.03
9989.18	Loans for State Plan Schemes		10637.13
3.50	Loans for Central Plan Schemes		3.50
51.93	Loans for Centrally Sponsored Plan Schemes		51.13
17.30	**Contingency Fund**		**19.97**
6795.00	**Small Savings, Provident Funds, Etc.**		**7924.33**
11177.51	**Deposits**		**12047.74**
3632.61	**Suspense and Miscellaneous Balances**		**3174.45**
4262.10	**Reserve Funds**		**5454.17**
(+) 412.59	**Remittance Balances**		**148.06**
	Assets		
28950.65	**Gross Capital Outlay on Fixed Assets**		**31176.41**
10675.98	Investments in shares of Companies, Corporations, etc.		10850.42
18274.67	Other Capital Outlay		20325.99
13946.83	**Loans and Advances**		**13982.07**
8797.71	Loans for Power Projects		8526.98
5073.43	Other Development Loans		5397.49
75.69	Loans to Government servants and Miscellaneous loans		57.60
4040.12	**Reserve Fund Investments**		**5480.96**
29.31	**Advances**		**29.95**
	Suspense and Miscellaneous Balances		
745.38	**Cash**		**194.93**
0.35	Cash in Treasuries and Loan Remittances		0.47
101.25	Deposits with Reserve Bank		168.77
40.47	Departmental Cash Balance including Permanent Advances		26.38
603.31	Cash Balance Investments		(-) 0.69
128072.55	**Deficit on Government Account**		**145346.51**
21578.23	(i) add Revenue Deficit of the current year		17273.96
-	(ii) Miscellaneous Deficit		-
106494.32	Accumulated deficit at the beginning of the year		128072.55

** Difference of 0.01 due to rounding*

Explanatory Notes for Appendices 1.3 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.3, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX 1.5

(Refer paragraph 1.2.2, Page 4)

Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010.

Fiscal policy statement to be laid before West Bengal Legislative Assembly

(1) The State Government shall lay in every financial year before the West Bengal Legislative Assembly along with the budget, a medium-term fiscal policy statement and a fiscal policy strategy statement.

(2) The medium-term fiscal policy statement shall set forth in such form as may be prescribed, the fiscal management objectives of the State Government and three years' rolling targets for fiscal indicators with specification of underlying assumptions.

(3) In particular and without prejudice to the provisions contained in sub-section (2), the medium-term fiscal policy statement shall include assessment of sustainability relating to –

(a) the balance between revenue receipts and revenue expenditure;

(b) use of capital receipts including open market borrowing for generating productive assets.

(4) The Fiscal Policy Strategy statement shall be in such form as may be prescribed and shall, *inter alia*, contain –

(a) policies of State Government for the ensuing financial year relating to taxation, expenditure;

(b) borrowings and other liabilities, lending and investment and such other activities like underwriting and guarantees and activities of Public Sector Undertakings which have potential budgetary implications;

(c) the strategic priorities of the State Government for the ensuing financial year in the fiscal area;

(d) evaluation as to how current policies of the State Government are in conformity with the fiscal management principles as set out in section 4 and the objectives set out in medium-term fiscal policy statement.

Fiscal management principles

(1) The State Government shall take appropriate measures to reduce the revenue deficit and build up an adequate revenue surplus by following such principles as may be prescribed.

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall progressively reduce –

(a) revenue deficit to nil within a period of five years, -

(i) with reducing revenue deficit upto 1.6 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April, 2011, and

(ii) with reducing revenue deficit to zero during the financial year ending on the 31st day of March, 2015, and

(iii) build up surplus amount of revenue and utilize such amount for discharging liabilities in excess of assets;

(b) fiscal deficit to 3 *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four years, -

(i) with reducing fiscal deficit upto 3.5 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April 2011, and

(ii) with reducing fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) during the financial year ending on the 31st Day of March 2011;

Provided that the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the *Official Gazette*, specify.

Provided further that every order made under the first proviso, shall be laid, as soon as may be after it is made, before the West Bengal Legislative Assembly.

Measure for fiscal transparency

(1) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations and minimize as far as practicable in public interest official secrecy in the preparation of budget:

Provided that the State Government shall have the power to reserve any such information which would adversely affect the interest of the State Exchequer.

(2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of budget, disclose in such manner as may be prescribed, -

(a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;

(b) as far as practicable, all outstanding contractual liabilities, revenue demand raised, but not realized, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

Extracts from the WBFRBM (Amendment) Act, 2011

State Government shall progressively reduce –

(a) debt stock to 34.3 *per cent* of the Gross State Domestic Product (GSDP) within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below :-

Year	Maximum debt stock as *per centum* of Gross State Domestic Product (GSDP)
2010-11	40.6
2011-12	39.1
2012-13	37.7
2013-14	35.9
2014-15	34.3

(b) revenue deficit to nil within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below:

Year	Maximum revenue deficit as *per centum* of Gross State Domestic Product (GSDP)
2010-11	3.6
2011-12	1.6
2012-13	1.1
2013-14	0.5
2014-15	0.0

(c) fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) within a period of four years commencing from the year 2010-11, in the manner as mentioned below :

Year	Maximum fiscal deficit as *per centum* of Gross State Domestic Product (GSDP)
2010-11	3.5
2011-12	3.5
2012-13	3.5
2013-14	3.0
2014-15	3.0

Provided that the debt stock, the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the Official Gazette, specify ;

Provided further that every order made under the first proviso, shall be laid , as soon as may be after it is made, before the West Bengal Legislative Assembly.

APPENDIX 1.6

(Refer Paragraph 1.4, Page 9)

Time series data on the State Government finances

(Rupees in crore)

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
	(Rupees in Crore)				
Part A. Receipts					
1. Revenue Receipts	**25828**	**30167**	**36904**	**36922**	**47264**
(i) Tax Revenue	11695(45)	13126(44)	14419(39)	16900(46)	21129(45)
Taxes on Agricultural Income	1	(-) 3	4	9	16
Taxes on Sales, Trade, etc.	7079(61)	8060(61)	8955(62)	10510(62)	13276(63)
State Excise	817(7)	935(7)	1083(7)	1444(9)	1783(8)
Taxes on Vehicles	509(4)	532(4)	608(4)	774(5)	936(4)
Stamps and Registration fees	1259(11)	1417(11)	1509(11)	1814(11)	2265(11)
Land Revenue	953(8)	1040(8)	984(7)	929(5)	1254(6)
Other taxes	1077(9)	1145(9)	1276(9)	1420(8)	1599(8)
(ii) Non Tax Revenue	1249(5)	1473(5)	4966(13)	2438(7)	2380(5)
(iii) State's share of Union taxes and duties	8505(33)	10729(35)	11322(31)	11648(31)	15955(34)
(iv) Grants in aid from GOI	4379(17)	4839(16)	6197(17)	5935(16)	7800(16)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	**25828**	**30167**	**36904**	**36922**	**47264**
4. Recoveries of Loans and Advances	**238**	**497**	**5616**	**387**	**372**
5. Public Debt Receipts	**11032**	**15333**	**15991**	**28508**	**24800**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	10411(94)	14639	15591	28208	23898
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	606
Loans and Advances from Government of India[1]	621(6)	694	400	300	296
6. Total receipts in the Consolidated Fund (3+4+5)	**37098**	**45997**	**58511**	**65817**	**72436**
7. Contingency Fund Receipts	2	7	6	1	3
8. Public Account receipts	35408	50942	58144	69055	76696
9. Total receipts of the State (6+7+8)	**72508**	**96946**	**116661**	**134873**	**149135**
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	**34161 (91)**	**38314 (91)**	**51613 (92)**	**58500 (94)**	**64538(96)**
Plan	4802(14)	6751(18)	8045(16)	9970(17)	12047(19)
Non-Plan	29359(86)	31563(82)	43568(84)	48530(83)	52491(81)
General Services (including Interests Payments)	17901(53)	18867(49)	20103(40)	26357(45)	28680(44)
Social Services	11380(33)	13463(35)	16385(32)	23996(41)	27343(42)
Economic Services	4504(13)	5554(15)	14025(27)	7742(13)	8091(13)
Grants-in-aid and Contribution	376(1)	431(1)	428(1)	405(1)	424(1)
11. Capital Expenditure	**2018 (5)**	**2688 (6)**	**3705 (7)**	**3011 (5)**	**2226(3)**
Plan	2009(100)	2669(99)	3729(101)	2883(96)	2232(100)
Non-Plan	9	19(1)	(-)24(-1)	128(4)	(-)6
General Services	80(4)	67(2)	144(4)	157(5)	107(5)
Social Services	379(19)	766(29)	1214(32)	890(30)	476(21)
Economic Services	1559(77)	1855(69)	2368(64)	1964(65)	1643(74)
12. Disbursement of Loans and Advances	**1317**	**1062**	**760**	**752**	**408**
13. Total (10+11+12)	**37496**	**42064**	**56078**	**62263**	**67172**
14. Repayments of Public Debt	**3706**	**4580**	**4855**	**7672**	**6846**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2428	3263	3870	6364	6302
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	1278	1317	985	1308	544
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**41202**	**46644**	**60933**	**69935**	**74018**
17. Contingency Fund disbursements	**7**	**7**	**-**	**3**	**-**
18. Public Account disbursements	**33185**	**49077**	**54915**	**65057**	**74228**
19. Total disbursement by the state (16+17+18)	**74394**	**95728**	**115848**	**134995**	**148246**
Part C Deficits					
20. Revenue Deficit (1-10)	**- 8333**	**- 8147**	**-14709**	**- 21578**	**-17274**
21 Fiscal Deficit (3+4-13)	**- 11430**	**-11400**	**-13558**	**- 24954**	**-19535***
22. Primary Deficit (21-23)/Surplus	**- 551**	**- 16**	**-1489**	**- 11649**	**-5718**
Part D Other data					
23. Interest Payments (included in revenue exp.)	10879	11384	12069	13305	13817
24. Arrears of Revenue	1588	NA	153#	107#	103#
25. Financial Assistance to local bodies etc.	8715	12354	13982	19591	23656
26. Ways and Means Advances/Overdraft availed (days)	7	65	166	95	194
27. Interest on WMA/Overdraft	-	33	13	13	28
28. Gross State Domestic Product (GSDP)	262291	298566	340544 (P)	400561(Q)	460071 (A)
29. Outstanding Debt (year end)	122398	134402	148110	171693	192868
30. Outstanding guarantees (year end)	13137	13684	11973	10355	11943
31. Maximum amount guaranteed(year end)	21826	23118	19974	20298	19860
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects[2]	1653	1814	1881	1646	1410
Part E Fiscal health Indicators					
1. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.045	0.044	0.042	0.042	0.046
35. Own Non-Tax Revenue/GSDP	0.005	0.005	0.015	0.006	0.005
36. Central Transfers/GSDP	0.032	0.036	0.033	0.029	0.035
II. Expenditure Management					
37. Total Expenditure/GSDP	14.30	14.10	16.50	15.50	14.60

[1] *Includes Ways and Means Advances from GOI*

[2] *Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads.*

 # Incomplete figure, as all the Departments did not submit information.

P: Provisional, Q: Quick ; A: Advance

Note : Figures in brackets represent percentage (rounded)

** Due to rounding*

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
38. Total Revenue Expenditure/Receipts	68.88	71.72	65.81	88.88	136.55
39. Revenue expenditure/Total Expenditure	91.11	91.09	92.04	93.96	96.08
40. Expenditure on Social Service/Total Expenditure	30.35	32.00	29.22	39.97	41.41
41. Expenditure on Economic Services / Total Expenditure	12.01	13.20	25.00	15.59	14.49
42. Capital Expenditure/Total Expenditure	5.58	6.56	6.70	4.84	3.31
43.Capital Expenditure on Social and Economic Services/Total Expenditure	5.17	6.23	6.35	4.58	3.15
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP	(-) 3.18	(-) 2.73	(-) 4.32	(-) 5.39	(-)3.76
45. Fiscal Deficit/GSDP	(-) 4.36	(-) 3.82	(-) 3.98	(-) 6.23	(-)4.25
46. Primary Deficit (Surplus)/GSDP	(-) 0.21	0.01	(-) 0.44	(-) 2.91	(-)1.24
47. Revenue Deficit/Fiscal Deficit	72.90	71.46	108.49	86.47	88.42
48. Primary Revenue Balance/GSDP	0.009	0.011	(-) 0.008	(-) 0.021	(-) 0.008
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP	46.66	45.02	43.49	42.86	41.92
50. Fiscal Liabilities/RR	473.90	445.53	401.34	465.02	408.07
51. Primary Deficit vis-à-vis quantum spread (Rupees in crore)	5308/(-) 551	6369/(-) 16	7797/(-) 1489	14871/ (-)11649	13270/ (-) 5719
52. Debt Redemption (Principal +interest)/Total Debt Receipts	1.11	1.00	0.99	0.85	0.92
V Other Fiscal health Indicators					
53. Return on Investment	0.03	0.08	0.06	-	0.01
54. Balance from Current Revenue (Rupees in crore)	(-) 6118	(-) 5053	(-) 10770	(-) 15416	(-)9791
55. Financial assets/Liabilities	0.32	0.33	0.28	0.27	0.26

Figures in brackets represent percentages (rounded) to total of each sub-heading

@ GSDP figures communicated by the Government adopted.

APPENDIX 1.7

(Refer Paragraph 1.7.5, Page 31)

Summarised Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings

Sl. No.	Name of the Undertakings	Period of Accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the year	Turnover	Net profit/loss	Interest on capital	Total return (8+9)	Percentage return on capital
			(Rupees in lakh)							
1	Greater Calcutta Milk Supply Scheme	2009-10	64804.78	475.92	10.86	2700.50	(-) 6319.33	597.17	(-) 5722.16	
2	Burdwan Milk Supply Scheme	2009-10	2170.68	43.13	1.08	-	(-) 209.37	9.31	(-) 200.06	
3	Durgapur Milk Supply Scheme	2009-10	3503.50	20.84	0.57	105.80	(-) 1032.15	439.97	(-) 592.18	
4	Krishnanagar Milk Supply Scheme	2009-10	2225.45	43.61	0.43	-	(-) 48.34	-	(-) 48.34	
5	Directorate of Brick Production (Mechanised)	2002-03	3284.14	80.51	10.74	107.89	(-) 826.04	403.14	(-) 422.90	
6	Directorate of Brick Production (Manual)	1995-96	802.25	27.95	1.67	455.05	(-) 116.77	95.08	(-) 21.69	
7	Directorate of Cinchona and Other Medicinal Plants	2008-09	24344.14	1141.42	128.69	5.65	(-) 2713.49	326.08	(-) 2387.41	
8	Public Distribution System of Foodgrains	2005-06	17932.39	506.60	55.11	150903.32	(+) 452.28	6160.85	(+) 6613.13	36.88
9	Central Engineering Organisation Dasnagar, Howrah	2000-01	323.70	1.23	0.11	51.78	(-) 68.96	73.78	(-) 4.82	
10	Oriental Gas Company's Undertaking	1989-90	1540.12	159.86	0.70	32.08	(-) 339.03	31.09	(-) 307.94	
			120931.15	**2501.07**						
11	Training-cum-production centre for Wood Industries, Siliguri	Non-working since November 2006								
12	Integrated Wood Industries Scheme, Durgapur.	Non-working since November 2006								
13	Integrated Wood Industries Scheme,Kalyani	Non-working since November 2006								
14	Undertaking of Darjeeling Ropeway Company Limited	Non-working since April 2006								
15	Scheme for production of shark liver oil, fish meal, etc.	Non-working since 1992-93								

APPENDIX 2.1

(Refer Paragraph 2.3.1; Page 44)

Statement of various grants/appropriations where saving was more than ₹ 10 crore each or more than 20 *per cent* of the total provision

(Rupees in Crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue (Voted)			
1	3	Council of Ministers	6.13	1.94	32
2	6	Animal Resources Development	519.35	51.07	10
3	7	Backward Classes Welfare	633.52	72.29	11
4	8	Co-operation	245.62	41.60	17
5	9	Commerce and Industries	408.19	96.84	24
6	10	Consumer Affairs	40.49	10.21	25
7	11	Micro and Small Scale Enterprises and Textiles	286.22	62.99	22
8	12	Development and Planning	389.30	28.26	7
9	13	Education (Higher)	1958.45	156.04	8
10	14	Education (Mass)	209.69	37.61	18
11	16	Environment	32.22	7.91	25
12	21	Food and Supplies	2187.97	453.87	21
13	26	Hill Affairs	331.63	33.16	10
14	30	Information and Cultural Affairs	117.63	18.42	16
15	31	Information Technology	85.61	71.99	84
16	32	Irrigation and Waterways	506.05	25.97	5
17	34	Judicial	351.82	44.53	13
18	36	Land and Land Reforms	881.67	113.58	13
19	37	Law	5.33	1.29	24
20	38	Minority Affairs and Madrasah Education	987.97	189.48	19
21	39	Municipal Affairs	3035.89	557.09	18
22	40	Panchayat and Rural Development	3535.14	484.01	14
23	41	Parliamentary Affairs	5.96	1.27	21
24	42	Personnel and Administrative Reforms	34.55	10.05	29
25	44	Public Enterprises	144.52	116.64	81
26	45	Public Health Engineering	673.54	194.50	29
27	47	Disaster Management	2228.90	1216.84	55
28	48	Science and Technology	14.09	6.21	44
29	49	Sports and Youth Services	118.31	48.52	41
30	50	Sunderban Affairs	108.76	58.33	54
31	51	Technical Education and Training	305.23	59.27	19
32	52	Tourism	39.68	19.99	50
33	53	Transport	682.34	74.99	11
34	54	Urban Development	1873.22	767.39	41
35	55	Water Resources Investigation and Development	476.37	91.73	19
36	56	Women and Child Development and Social Welfare	1859.07	110.13	6
37	57	Bio-Technology	12.63	9.44	75
38	58	Paschimanchal Unnayan Affairs	64.91	17.31	27
39	59	Self-Help Groups and Self Employment	194.96	63.71	33
		Capital (Voted)			
1	1	Legislative Assembly Secretariat	6.00	4.86	81
2	4	Agricultural Marketing	44.33	18.73	42
3	5	Agriculture	79.75	62.40	78
4	6	Animal Resources Development	53.86	39.02	72
5	7	Backward Classes Welfare	45.34	23.67	52
6	8	Co-operation	30.38	19.74	65

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
		Capital (Voted)			
7	9	Commerce and Industries	54.79	32.53	59
8	11	Micro and Small Scale Enterprises and Textiles	133.30	47.92	36
9	13	Education (Higher)	22.28	9.87	44
10	14	Education (Mass)	13.49	12.35	92
11	15	Education (School)	74.90	49.45	66
12	17	Excise	9.00	6.58	73
13	18	Finance	91.80	88.48	96
14	19	Fire and Emergency Services	27.00	11.59	43
15	20	Fisheries	69.53	21.75	31
16	21	Food and Supplies	17.05	12.91	76
17	22	Food Processing Industries and Horticulture	37.25	29.83	80
18	24	Health and Family Welfare	279.14	97.74	35
19	25	Public Works	998.06	218.28	22
20	27	Home	135.68	27.89	21
21	28	Housing	571.66	459.46	80
22	29	Industrial Reconstruction	11.50	9.20	80
23	30	Information and Cultural Affairs	7.25	4.67	64
24	31	Information Technology	9.10	5.60	62
25	32	Irrigation and Waterways	1459.08	995.76	68
26	33	Jails	15.44	10.67	69
27	34	Judicial	38.00	30.40	80
28	36	Land and Land Reforms	27.44	20.07	73
29	38	Minority Affairs and Madrasah Education	105.50	99.14	94
30	39	Municipal Affairs	232.83	59.90	26
31	40	Panchayat and Rural Development	3.00	1.17	39
32	42	Personnel and Administrative Reforms	46.00	17.07	37
33	43	Power and Non-Conventional Energy Sources	365.67	245.35	67
34	45	Public Health Engineering	181.20	180.38	99
35	46	Refugee, Relief and Rehabilitation	20.05	16.93	84
36	47	Disaster Management	1.65	0.54	33
37	51	Technical Education and Training	203.38	151.59	75
38	52	Tourism	14.09	10.27	73
39	53	Transport	292.33	83.83	29
40	54	Urban Development	15.74	4.32	27
41	55	Water Resources Investigation and Development	430.50	348.26	81
42	58	Paschimanchal Unnayan Affairs	15.00	13.57	90
43	59	Self Help Group and Self Employment	10.00	9.87	99
44	60	Civil Defence	12.02	9.78	81
		Revenue (Charged)			
1	6	Animal Resources Development	0.04	0.02	50
2	7	Backward Classes Welfare	0.10	0.07	70
3	8	Co-operation	3.90	1.21	31
4	18	Finance	15462.58	998.17	6
5	19	Fire and Emergency Services	0.44	0.09	20
6	22	Food Processing Industries and Horticulture	0.17	0.04	24
7	24	Health and Family Welfare	0.07	0.05	71
8	28	Housing	3.20	0.69	22
9	32	Irrigation and Waterways	0.13	0.04	31
10	34	Judicial	98.93	27.04	27
11	36	Land and Land Reforms	1.20	1.20	100
12	45	Public Health Engineering	0.25	0.14	56
13	46	Refugee Relief and Rehabilitation	7.75	7.69	99
14	49	Sports and Youth Services	0.22	0.22	100

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
		Capital (Charged)			
1	6	Animal Resources Development	0.07	0.02	29
2	8	Co-operation	10.50	2.62	25
3	11	Micro and Small Scale Enterprises and Textiles	1.13	0.56	50
4	20	Fisheries	20.00	10.33	52
5	32	Irrigation and Waterways	0.22	0.20	91
6	47	Disaster Management	8.93	2.03	23
7	55	Water Resources Investigation and Development	2.99	2.99	100

Appendix 2.2

(Refer paragraph 2.3.2, page 45)

Statement showing persistent savings under some grants *(Rupees in Crore)*

	Number and Name of the grant	Amount of savings				
		2006-07	2007-08	2008-09	2009-10	2010-11
Revenue-Voted						
1	1-Legislative Assembly Secretariat	5.69 (25)	4.95 (17)	7.41 (25)	6.15 (17)	8.02 (19)
2	7-Backward Classes Welfare	58.33 (16)	64.06 (15)	37.88 (7)	31.03 (6)	72.29 (11)
3	10-Consumer Affairs	4.85 (20)	6.47 (25)	5.26 (18)	5.78 (15)	10.21 (25)
4	31-Information and Technology	14.49 (52)	17.77 (33)	13.96 (30)	6.43 (10)	71.99 (84)
5	34-Judicial	20.80 (14)	30.48 (17)	34.10 (17)	53.50 (20)	44.53 (13)
6	38-Minority Affairs and Madrasah Education	16.34 (79)	128.64 (54)	154.79 (38)	91.39 (17)	189.48 (19)
7	39-Municipal Affairs	42.43 (39)	269.88 (17)	69.75 (4)	536.87 (20)	557.09 (18)
8	44-Public Enterprises	1.78 (11)	0.64 (35)	43.06 (43)	150.50 (99)	116.64 (81)
Capital-Voted						
1	5-Agriculture	6.14 (42)	14.74 (87)	4.93 (58)	75.67 (93)	62.40 (78)
2	9-Commerce and Industries	11.65 (21)	9.42 (18)	237.72 (83)	16.95 (47)	32.53 (59)
3	15-Education (School)	4.11 (68)	14.35 (72)	7.68 (56)	7.89 (55)	49.45 (66)
4	19-Fire Services	3.39 (38)	5.68 (38)	6.44 (26)	4.64 (19)	11.59 (43)
5	22-Food Processing Industries and Horticulture	4.51 (55)	17.20 (85)	3.38 (41)	18.66 (78)	29.83 (77)
6	23-Forest	12.86 (86)	12.37 (49)	1.20 (5)	3.64 (13)	8.88 (19)
7	24-Health and Family Welfare	62.67 (54)	67.83 (52)	59.54 (30)	66.27 (24)	97.74 (35)
8	25-Public Works	310.31 (43)	240.03 (29)	53.84 (8)	71.53 (8)	218.28 (22)
9	32-Irrigation and Waterways	180.58 (52)	126.14 (35)	186.50 (43)	348.90 (48)	995.77 (68)
10	36-Land and Land Reforms	7.52 (30)	2.21 (19)	13.90 (43)	20.55 (63)	20.07 (73)
11	39-Municipal Affairs	42.43 (39)	35.41 (30)	41.66 (22)	119.08 (61)	59.90 (26)
12	51-Technical Education and Training	9.08 (70)	2.63 (43)	1.44 (5)	42.78 (46)	151.59 (75)
13	55-Water Resources Investigation and Development	61.52 (66)	43.42 (39)	17.60 (11)	69.18 (36)	348.26 (81)

APPENDIX 2.3

(Reference: Paragraph 2.3.5; Page 47)

Statement of various grants/appropriations where expenditure budget provision either by more than ₹ 1 crore or by more than 20 *per cent* of total provision

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percent age
			(Rupees in crore)			
	Voted Grants					
1	4-Revenue	Agricultural Marketing	24.82	28.28	3.46	14
2	5-Revenue	Agriculture	720.31	729.88	9.57	1
3	15-Revenue	Education (School)	11475.85	11911.70	435.85	4
4	18-Revenue	Finance	8403.79	8646.44	242.65	3
5	22-Revenue	Food Processing Industries and Horticulture	67.26	74.25	6.99	10
6	23-Revenue	Forest	316.69	322.07	5.38	2
7	25-Revenue	Public Works	979.09	1267.76	288.67	29
8	27-Revenue	Home	3134.03	3338.57	204.54	7
9	33-Revenue	Jails	148.51	152.46	3.95	3
10	35-Revenue	Labour	397.09	411.57	14.48	4
11	46-Revenue	Refugee Relief and Rehabilitation	59.80	62.43	2.63	4
12	60-Revenue	Civil Defence	265.18	285.75	20.57	8
	Voted			**27231.16**		**1238.74**
	Charged Appropriations					
1	18-Capital	Finance	19068.04	26125.85	7057.81	37
2	27-Revenue	Home	1.30	5.44	4.13	318
	27-Capital		-	2.83	2.83	--
3	47-Revenue	Disaster Management	18.01	25.09	7.08	
4	53-Revenue	Transport	-	7.27	7.27	39
	53-Capital		-	10.56	10.56	--
Total		Charged		**26177.04**		**7089.68**
				53408.20		**8328.42**

Source: Appropriation Accounts

APPENDIX 2.4

(Reference: Paragraph 2.3.6; Page 47)

Expenditure incurred without provision during 2010-11 (Rupees in crore)

Number and names of		Expenditure incurred without provisions
Grants	**Appropriations**	
6-Animal Resources Development-Revenue (Voted)-2403-Animal Husbandry-00-001-Direction and Administration-Plan Centrally Sponsored (New Schemes)-CS 002-18th Quinquennial Livestock Census		3.84
11-Micro and Small Scale Enterprises-Capital (Voted)-6851-Loans for Village and Small Industries-00-195-Loans to Composite Village and Small Industries-Non-Plan-010-Loans to Handloom Industries (WB State Handloom weavers Co-op Society Ltd.)		1.68
18-Finance-Revenue (Voted)-2052-Secretariat General Services-00-090-Secretariat-Non-Plan-022-Finance Department-State Finance Commission (FA)		1.49
20-Fisheries-Revenue (Voted)-2405-Fisheries-00-800-Other Expenditure-Plan-Central Sector (New Scheme)-CN 003-Oceanographic Research and Other Research Scheme (FI)		0.89
	18-Finance-Revenue(Charged)-2049-Interest Payments-01-Interest on Internal Debt-101-Interest on Market Loans (Charged)	
	094-8.60 *per cent* West Bengal Government Stock, 2018 (FA)	39.18
	113-8.58 *per cent* West Bengal Government Stock, 2020	85.80
	114-8.51 *per cent* West Bengal Government Stock, 2020(FA)	21.28
	115-8.28 *per cent* West Bengal Government Stock, 2020	62.10
	116-8.11 *per cent* West Bengal Government Stock, 2020	40.55
	117-8.17 *per cent* West Bengal Government Stock, 2020	40.85
	118-8.38 *per cent* West Bengal Government Stock, 2020	41.98
	119-8.39 *per cent* West Bengal Government Stock, 2020	20.89
	120-8.44 *per cent* West Bengal Government Stock, 2020	21.10
	012-10.50 *per cent* West Bengal Government (NSSF)(Non-Transferable) Speical Securities, 2001 (FA)	6.30
	18-Finance-Revenue(Charged)-2049-Interest Payments-01-Interest on Internal Debt-123-Interest on Special Securities issued to NSSF of the Central Government by the State Government-Non-Plan	
	013-10.50 *per cent* West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2003 (FA)	68.48
	014-9.50 *per cent* West Bengal Government (NSSF)(Non-Transferable)	19.15

Number and names of		Expenditure incurred without provisions
Grants	Appropriations	
	Special Securities, 2000 (FA)	
	015-9.50 *per cent* West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2002 (FA)	0.55
	04-Interest on Loans and Advances from Central Government-104-Interest on Loans for Non-Plan Schemes (Charged)-Non-Plan-033-Interest on Loans for Share of Small Savings Collections (FA)	45.38
	18-Finance-Capital (Charged)-6003-Internal Debt of the State Government-00-101-Market Loans-Non-Plan-Bearing Interest	
	M 013-11.50 *per cent* West Bengal Loan, 2010	178.45
	M 043-10.52 *per cent* West Bengal Loan, 2010	372.56
	M 044-11.80 *per cent* West Bengal Loan, 2010	250.00
	M 045-12 *per cent* West Bengal Loan, 2010	104.81
	18-Finance-Capital (Charged)-6003-Internal Debt of the State Government-00-101-Market Loans-Non-Plan-Not-Bearing Interest	
	N 036-11.50 *per cent* West Bengal Loan, 2009 (FA)	0.25
	N 042-10.50 *per cent* West Bengal Loan, 2011	149.98
	110-Ways and Means Advances from the Reserve Bank of India- Non-Plan- 003-Ways and Means Advances from Reserve Bank of India-Shortfall (FA)	17.36
	111-Special Securities issued to National Small Savings Fund of the Central Government-Non-Plan	
	009-10.50 *per cent* West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2003	69.63
	012-9.50 *per cent* West Bengal Government (NSSF)(Non-Transferable) Special Securities, 2005 (FA)	126.33
	6004-Loans and Advances from the Central Government-01-non-Plan-Loans-102-Share of Small Savings Collections-Non-Plan-001-Share of Small Savings Collections (FA)	769.93

Number and names of		Expenditure incurred without provisions
Grants	**Appropriations**	
22-Food Processing Industries and Horticulture –Capital (Voted)-4860-Capital Outlay on Consumer Industries		
60-Other-102-Food and Beverages-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 003-Setting up of Radiation Processing Plan for Food and Agro Products at Chinsurah, Hooghly (FP)		2.20
SP-004-Equity Participation for Jangipur Bengal Food Park Ltd.		3.09
23-Forest-Revenue(Voted)-2406-Forestry and Wild Life-		
01-Forestry-101-Forest Conservation Development and Regeneration-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 007-Additional Central Assistance (ACA) for Accelerated Programme of Restoration and Regeneration of Forest Cover		1.22
24-Health and Family Welfare-Capital (Voted)-4210-Capital Outlay on Medical and Public Health-		
03-Medical Education, Training and Research-105-Allopathy- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 017-ACA for setting up of Murshidabad Medical College and Hospital (GOI)(ACA)(HA)		29.70
25-Public Works-Revenue(Voted)-3054-Roads and Bridges		
01-National Highways-337-Road Works-Non-Plan-003-Expenditure on Repairing and Maintenance of National Highway (PR)		10.44
03-State Highways-800-Other Expenditure-Non-Plan-002-Maintenance of State Highways and Bridges as per recommendation of the Twelfth Finance Commission (PR)		2.01
27-Home-Revenue(Voted)-2049-Interest Payment-		
04-Interest on Loans and Advances from Central Government-104-Interest on Loans for Non-Plan Schemes (Charged)-Non-Plan-004-Interest on Loans for Modernisation of Police Force (FA)		5.39
35-Labour-Revenue(Voted)-2230-Labour and Employment-		
02-Employment-004-Research, Survey and Statistics-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 003-Udiyaman Swarnirbhar Karmasansthan Prakalpa, 2008		8.01
39-Municipal Affairs-Revenue (Voted)-2217-Urban Development		
05-Other Urban Development Schemes-191-Assistance to Municipal Corporations-Non-Plan-021-Assistance to Urban Local Bodies as General Basic Grants as recommended by the Thirteenth Finance Commission		50.09
789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-Programme for Liberation for Scavengers by Convertion of Privics into Sanitary Latrines in Municipal Town (State Share)(MA)		0.82
SP 004-Basic Minimum Service		0.90

Number and names of		Expenditure incurred without provisions
Grants	**Appropriations**	
40-Panchayat and Rural Development-Revenue(Voted)		
2235-Social Security and Welfare – 60-Other Social Security and Welfare Programmes-789-Speical Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 005-Provision against ACA for National Family Benefit Schemes (Central Share)(NSAP)(PN)		2.69
51-Technical Education and Training-Capital (Voted)-		
4202-Capital Outlay on Education, Sports, Arts and Culture-02-Technical Education-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Lump Provision to Zilla Parishads/Urban Local Bodies for Capital Works		2.29
53-Transport-		
	Revenue (charged) - 2049-Interest payment-04-103-NP-044-Loans for construction of four terminals for ferry services across Hooghly River	0.30
	2049-Interest payment-04-104-NP-046-Loans for construction of second bridge over Hooghly River including Kona Expressway	6.97
	Capital (charged) - 6004-01-800-NP-010- Loans for construction of second bridge over Hooghly River including Kona Expressway	10.32
	6004-04-800-NP-047-Loans for construction of terminal facilities for ferry services across river Hooghly	0.24
55-Water Resources Investigation and Development-Revenue (Voted)-		
2705-Command Area Development-00-001-Direction and Administration- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Command Area Development and Water Management Programme (State Share)(WI)		3.93
4705-Capital Outlay on Command Area Development-00-789-Special Component Plan for SC- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-Command Area Development and Water Management Programme (State Share)(WI)		0.81
800-Other Expenditure- Plan-State Plan (Annual Plan and Eleventh Plan)-SP 002-Command Area Development and Water Management Programme (State Share)(WI)		2.60
	25-Public Works-Capital(Charged)-6004-Loans and Advances from the Central Government-Capital (Charged)	
	04-Loans for Centrally Sponsored Planned Schemes-800-Other Loans-Non-Plan-044-State Roads of Economic or Inter State Importance (PR)	0.15
	45-Public Health Engineering-Revenue(Charged)-2049-Interest Payments-04-Interest on Loans and Advances from Central Government-104-Interest on Loans for Non-Plan Schemes (Charged)-	
	Non-Plan-013-Loans for Neorakhola	0.11

Number and names of		Expenditure incurred without provisions
Grants	**Appropriations**	
	Water Supply Schemes	
	45-Public Health Engineering-Capital (Charged)-6004-Loans and Advances from Central Government-	
	01-Non-Plan Loans-800-Other Loans-Non-Plan-009-Loans for Neorakhola Water Supply Scheme (PH)	0.19
Total		**2705.26**

Source: Appropriation Accounts

Expenditure of ₹5303.50 crore incurred without provisions for Special Ways and Means Advances and Overdraft under Grant no 18 (6003- internal debt of the State Government) has not been included in the list.

APPENDIX 2.5

(Reference: Paragraph 2.3.7; Page 47)

Statement showing Cases where supplementary provision (₹10 lakh or more in each case) proved unnecessary

(Rupees in lakh)

	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A-	**Revenue (Voted)**				
1-	Legislative Assembly Secretariat	4092.90	3521.51	571.39	230.44
6-	Animal Resources Development	50012.60	46827.62	3184.98	1922.11
14-	Mass Education	19406.42	17207.94	2198.48	1562.15
21-	Food and Supplies	218231.17	173410.34	44820.83	565.92
26-	Hill Affairs	32211.75	29847.57	2364.18	951.65
34-	Judicial	34533.20	30729.37	3803.83	649.24
37-	Law	466.86	404.35	62.51	66.08
42-	Personnel and Administrative Reforms	3414.55	2450.19	964.36	40.60
44-	Public Enterprises	10733.50	2787.82	7945.68	3718.16
61-	Chief Minister's Office	171.53	160.92	10.61	17.85
Total for Revenue (Voted)		**373274.48**	**307347.63**	**65926.85**	**9724.20**
B-	**Capital (Voted)**				
18-	Finance	8680	332.31	8347.69	500
43-	Power and Non-Conventional Energy Sources	20015	12031.68	7983.32	16552
Total for Capital (Voted)		**28695**	**12363.99**	**16331.01**	**17052**
Total for (Voted)		**401969.48**	**319711.62**	**82257.86**	**26776.20**
	Revenue (Charged)				
18-	Finance	1518170.81	1446441.47	71729.34	28087.30
Total for Charged		**1518170.81**	**1446441.47**	**71729.34**	**28087.30**
Grand Total		**1920140.29**	**1766153.09**	**153987.20**	**54863.50**

APPENDIX 2.6

(Reference: Paragraph 2.3.7; Page 47)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than ₹1 crore each

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	4	**Agricultural Marketing**					
		Revenue (Voted)	23.58	1.24	24.82	28.28	3.46
2	5	**Agriculture-**					
		Revenue (Voted)	639.70	80.61	720.31	729.88	9.57
3	15	**Education (School)**					
		Revenue (Voted)	10708.35	767.50	11475.85	11911.70	435.85
4	18	**Finance**					
		Revenue (Voted)	6866.56	1537.23	8403.79	8646.44	242.65
		Capital (Charged)	14752.27	4315.77	19068.04	26125.85	7057.81
5	23	**Forest**					
		Revenue (Voted)	314.23	2.46	316.69	322.07	5.38
6	27	**Home**					
		Revenue (Voted)	2588.63	545.40	3134.03	3338.57	204.54
7	46	**Refugee Relief and Rehabilitation**					
		Revenue (Voted)	57.77	2.03	59.80	62.43	2.63
8	60	**Civil Defence**					
		Revenue (Voted)	234.72	30.46	265.18	285.75	20.57
				7282.70			**7982.46**

APPENDIX 2.7

(Reference: Paragraph 2.3.8; Page 47)

Excess/unnecessary/insufficient re-appropriation of funds

(Rupees in lakh)

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	5	Agriculture	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-102-Pension under Social Security Scheme-Non-Plan-002-Grant of Old Age Pension to Marginal Farmers, Share Croppers and Agricultural Labourers (AG)	(-) 523.48	(-) 2513.43
2	13	Education (Higher)	2202-General Education-03-University and Higher Education-102-Assistance to Universities-Plan-State Plan (Annual Plan and Eleventh Plan) SP 001-Development of Universities (EH)	(-) 350.00	(-) 1278.56
3	15	Education (School)	2202-General Education-01-Elementary Education-112-National Programme of Mid-Day Meals in Schools-Non-Plan- 001-Mid-Day Meals for Children (ES)	(-) 8.86	(-) 3074.63
			02-Secondary Education-800-Other Expenditure-Non-Plan-021-West Bengal School Service Commission for the Recruitment of Teachers in Non-Government Secondary School (ES)	(-) 16.15	(-) 669.01
4	24	Health and Family Welfare	2210-Medical and Public Health-01-Urban Health Services-Allopathy-110-Hospital and Dispensaries-Non-Plan-001-Kolkata Hospitals and Dispensaries(HF)	(-) 1416.00	(-) 4216.22
			2210-Medical and Public Health-06-Public Health-101-Prevention and Control of Diseases-Non-Plan-001-Malaria-Control and Eradication of Malaria (HF)	(-) 2.83	(-) 1294.03
5	25	Public Works	80-General-001-Direction and Administration-Non-Plan-002-Public Works (Roads) Directorate (PW)	(-) 40.00	(-) 1028.46
			796-Tribal Areas Sub-Plan-04- District and Other Roads-337-Road Works-Plan-State Plan (Annual Plan and Eleventh Plan)- SP 003-Development of State Roads-Rural Roads (PR)	(-) 1816.23	(-) 2075.43
			03-State Highway-337-Road Work-Plan- State Plan (Annual Plan and Eleventh Plan)-SP 001-Development of State Roads (Construction)	(+) 239.88	(-) 1888.61

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			04-District and Other Roads-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 003-Scheme under RIDF (Roads)	(+) 88.32	(-) 1061.49
6	27	Home	4059-Capital Outlay on Public Works-01-Office Buildings-051-Construction-General Pool Accommodation-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 009-Police-District Police	(+) 23.41	(-) 402.80
			4055-Capital Outlay on Police-00-207-State Police-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-001-Construction of different Police Station etc. under the scheme of Modernisation of Police Force	(-) 23.41	(-) 647.51
7	28	Housing	2216-Housing-01-Government Residential Buildings-700-Other Housing-Non-Plan-005-Estate Management-Estate Directorate	(+) 6.75	(-) 393.43
			80-General-001-Direction and Administration-Non-Plan-001-Housing Directorate	(-) 7.59	(-) 139.93
			2852-Industries-08-Consumer Industries-600-Others-Non-Plan-004(ii) Operation and Maintenance	(-) 10.25	(-) 104.74
8	32	Irrigation and Waterways	2701-Medium Irrigation-80-General-001-Direction and Administration-Non-Plan-001-General Administration	(-) 0.92	(-) 426.62
			2701-Medium Irrigation-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-011-Computerisation of Different Offices of the I&W Directorate (IW)	(-) 11.96	(-) 382.34
			4711-Capital Outlay on Flood Control Projects-01-Flood Control-103-Civil Works-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-560-Critical Flood Control and River Management Works under Centrally Assisted Flood Management Programme during Eleventh Plan (State Share)	(-) 470.18	(-) 15746.62
			4711-Capital Outlay on Flood Control Projects-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-009-Critical Flood Control and River Management Works under Centrally Assisted "Flood Management Programme" during XI th Plan (State Share)	(-) 212.73	(-) 6708.07
			4711-Capital Outlay on Flood Control Projects-03-Drainage-103-Civil Works-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-310-Drainage Schemes including construction/ remodelling of Sluices in North and South 24 Parganas districts under Eastern Circle and Greater Calcutta Drainage Circle (IW)	(-) 4.29	(-) 438.55

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
9	34	Judicial	2014-Administration of Justice-00-105-Civil and Session Courts- Plan-Central Sector (New Schemes)-CN 001-Establishment of Fast Track Court	(-) 77.05	(-) 458.47
10	39	Municipal Affairs	2217-Urban Development-05-Other Urban Development Schemes-191-Assistance to Municipal Corporations-Non-Plan-020-Dearness Concession to the Employees of Municipal Corporations and Other UL Bodies in KMD and Non-KMD Areas (MA)	(+) 10249.30	(-) 5028.99
11	40	Panchayat and Rural Development	2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-800-Other Expenditure-Non-Plan-002-Implementation of Sahay Programme	(-) 34.18	(-) 1094.57
12	45	Public Health Engineering	2215-Water Supply and Sanitation-01-Water Supply-102-Rural Water Supply Programmes-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 005-Piped Water Supply Schemes for Rural Areas (State Share-NRDWP)(PH)	(-) 287.30	(-) 9524.41
			789-Special Component Plan for SC-Plan-State Plan(Annual Plan and Eleventh Plan)-SP 020-Piped Water Supply Schemes (NRDWP-State Share)(PH)	(-) 110.50	(-) 1777.09
			796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 022-Piped Water Supply Schemes for Tribal Areas Sub-Plan (NRDWP-State Share)(PH)	(-) 44.20	(-) 686.04
13	47	Disaster Management	02-Social Welfare-800-Other Expenditure-Non-Plan-004-Provision for Normal GR-Food and Clothes (Relief Deptt)	(-) 68.76	(-) 424.73
			01-Drought-800-Other Expenditure-Non-Plan-001-Sinking of Tubewells, Maintenance of Existing Minor Irrigation, Installations, etc.	(+) 1100.00	(-) 2047.35
			2245-Relief on account of Natural Calamities-01-Drought-101-Gratutious Relief-Non-Plan-002-Food and Clothings-Food	(-) 12802.26	(-) 24161.67
			2245-Relief on account of Natural Calamities-01-Droght-102-Drinking Water Supply-Non-Plan-002-Sinking/Re-Sinking/Repair of Sources of drinking water	(+) 4600.04	(-) 5674.00
					95367.80
1	4	Agriculture Marketing	2401-Crop Husbandry-00-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)-SP-009-Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana (AM)	(-) 279.19	(+) 1000.44
2	14	Education (Mass)	2202-General Education-80-General-	(+) 1.48	(+) 811.93

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			001-Direction and Administration-Non-Plan-006-Directorate of Library Sciences (EM)		
3	15	Education (School)	2202-General Education-01-Elementary Education-107-Teachers Training-Non-Plan-001-Primary Teachers Training Institute (Government Sponsored and Non-Government Aided)(ES)	(+) 16.15	(+) 316.91
4	20	Fisheries	2401-Crop Husbandry-00-800-Other Expenditure-Plan-State Plan(Annual Plan and Eleventh Plan)-SP 012-Additional Central Assistance Schemes under Rastriya Krishi Vikash Yojana (RKVY)(FI)	(+) 215.18	(+) 870.89
5	21	Food and Supply	2408-Food-Storage and Warehousing-01-Food-001-Direction and Distribution	(-) 1.50	(+) 167.96
6	23	Forest	2406-Forestry and Wild Life-019-Social Forestry (South) Circle	(+) 23.01	(+) 491.14
7	24	Health and Family Welfare	2210-Medical and Public Health-01-Urban Health Services—Allopathy-110-Hospital and Dispensaries-Non-Plan-013-District and Sub-Divisional Hospitals (HF)	(-) 30.73	(+) 6105.04
			05-Medical Education, Training and Research-105-Allopathy-Non-Plan-007-Institute of Post Graduate Medical Education	(-) 16.24	(+) 826.98
8	25	Public Works	5054-Capital Outlay on Roads and Bridges-03-State Highways-800-Other Expenditure-Plan-State Plan (Annual Plan and Eleventh Plan)- SP 001-Development of State Roads (Other than BMS)(PR)	(-) 1675.32	(+) 858.49
			04-District and Other Roads-337-Road Works- Plan-State Plan (Annual Plan and Eleventh Plan)- SP 002-Development of State Roads and District Roads	(-) 3523.60	(+) 2512.84
			337-Road Works-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 006-Scheme under RIDF-PW (Roads) Department	(-) 100.23	(+) 1714.84
9	27	Home	2055-Police-00-109-District Police-Non-Plan-001-West Bengal Police	(-) 8.01	(+) 9228.27
10	32	Irrigation and Waterways	2701-Medium Irrigation-80-General-799-Suspense-Non-Plan-001-Cash Settlement Suspense Account (IW)	(-) 35.23	(+) 1132.02
11	33	Jails	2056-Jails-00-101-Jails-Non-Plan-002-Central Jails	(+) 32.99	(+) 365.25
			003-District Jails	(+) 78.10	(+) 938.19
			004-Subsidiary Jails	(+) 14.49	(+) 587.40
12	34	Judicial	2014-Administration of Justice-00-114-Legal Advisers and Councils-Non-Plan-002-Legal Remembrancer	(+) 1.46	(+) 364.63
13	39	Municipal Affairs	2217-Urban Development-05-Other Urban Development Schemes-191-	(-) 681.51	(+) 2026.14

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
			Assistance to Municipal Corporations-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 035-Calcutta Environmental Improvement Project (ADB), Central Share (Normal)(EAP)		
			6217-Loans for Urban Development-60-Other Urban Development Schemes-789-Special Component Plan for SC-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 007-Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)(EAP)(MA)	(-) 386.42	(+) 1183.49
			796-Tribal Areas Sub-Plan-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)	(-) 115.32	(+) 236.70
			800-Other Loans-Plan-State Plan (Annual Plan and Eleventh Plan)-SP 001-Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)(EAP)(MA)	(-) 870.95	(+) 3307.46
14	56	Women and Child Development and Social Welfare	2235-Social Security and Welfare-02-Social Welfare-102-Child Welfare-Non-Plan-003-Family and Child Welfare Projects	(-) 12.82	(+) 516.59
					35563.60

APPENDIX 2.8

(Reference Paragraph 2.3.10; Page 48)

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

(Rupees in crore)

Sl. No.	Grant No.	Number and Name of grant/appropriation		Saving
I – Grant				
1	1	Legislature Assembly Secretariat	(Revenue-Voted)	8.02
			(Capital-Voted)	4.86
2	3	Council of Ministers	(Revenue-Voted)	1.94
3	5	Agriculture	(Capital-Voted)	62.40
4	6	Animal Resources Development	(Revenue-Voted)	51.07
			(Capital-Voted)	39.02
5	7	Backward Classes Welfare	(Revenue-Voted)	72.29
			(Capital-Voted)	23.67
6	8	Co-operation	(Revenue-Voted)	41.60
			(Capital-Voted)	19.74
7	10	Consumer Affairs	(Revenue-Voted)	10.21
8	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Voted)	62.98
			(Capital-Voted)	47.92
9	12	Development and Planning	(Revenue-Voted)	28.26
			(Capital-Voted)	1.60
10	13	Education (Higher)	(Revenue-Voted)	156.04
			(Capital-Voted)	9.87
11	14	Education (Mass)	(Revenue-Voted)	37.61
			(Capital-Voted)	12.35
12	15	Education (School)	(Capital-Voted)	49.45
13	17	Excise	(Revenue-Voted)	7.60
			(Capital-Voted)	6.58
14	18	Finance	(Capital-Voted)	88.48
15	19	Fire and Emergency Services	(Revenue-Voted)	3.31
			(Capital-Voted)	11.59
16	20	Fisheries	(Capital-Voted)	21.75
17	21	Food and Supplies	(Revenue-Voted)	453.87
			(Capital-Voted)	12.91
18	22	Food Processing Industries and Horticulture	(Capital-Voted)	29.83
19	23	Forest	(Capital-Voted)	8.88
20	24	Health and Family Welfare	(Revenue-Voted)	4.41
			(Capital-Voted)	97.74
21	27	Home	(Capital-Voted)	27.89
22	28	Housing	(Revenue-Voted)	9.02
			(Capital-Voted)	459.46
23	31	Information Technology	(Revenue-Voted)	71.99
			(Capital-Voted)	5.60
24	32	Irrigation and Waterways	(Revenue-Voted)	25.97
			(Capital-Voted)	995.76
25	33	Jails	(Capital-Voted)	10.68
26	36	Land and Land Reforms	(Revenue-Voted)	113.58
			(Capital-Voted)	20.07
27	37	Law	(Revenue-Voted)	1.29
28	38	Minority Affairs and Madrasah Education	(Revenue-Voted)	189.48
			(Capital-Voted)	99.14
29	40	Panchayat and Rural Development	(Revenue-Voted)	484.01
			(Capital-Voted)	1.18
30	41	Parliamentary Affairs	(Revenue-Voted)	1.27

Sl. No.	Grant No.	Number and Name of grant/appropriation		Saving
31	42	Personnel and Administrative Reforms	(Revenue-Voted)	10.05
			(Capital-Voted)	17.07
32	43	Power and Non-Conventional Energy Sources	(Revenue-Voted)	7.07
			(Capital-Voted)	245.35
33	44	Public Enterprises	(Revenue-Voted)	116.64
			(Capital-Voted)	6.35
34	45	Public Health Engineering	(Revenue-Voted)	194.50
			(Capital-Voted)	180.38
35	46	Refugee Relief and Rehabilitation	(Capital-Voted)	16.93
36	47	Disaster Management	(Revenue-Voted)	1216.84
			(Capital-Voted)	0.54
37	49	Sports and Youth Services	(Revenue-Voted)	48.52
38	50	Sunderban Affairs	(Revenue-Voted)	58.33
			(Capital-Voted)	4.91
39	51	Technical Education and Training	(Revenue-Voted)	59.27
			(Capital-Voted)	151.59
40	52	Tourism	(Revenue-Voted)	19.99
			(Capital-Voted)	10.27
41	53	Transport	(Capital-Voted)	83.83
42	55	Water Resources Investigation and Development	(Revenue-Voted)	91.73
			(Capital-Voted)	348.26
43	56	Women and Child Development and Social Welfare	(Revenue-Voted)	110.13
44	57	Bio-Technology	(Revenue-Voted)	9.44
45	58	Paschimanchal Unnayan Affairs	(Revenue-Voted)	17.31
			(Capital-Voted)	13.57
46	59	Self Help Group and Self Employment	(Revenue-Voted)	63.71
			(Capital-Voted)	9.87
47	60	Civil Defence	(Capital-Voted)	9.78
48	61	Chief Minister's Office	(Revenue-Voted)	0.28
				7120.08
II - Appropriation				
1	8	Co-operation	(Revenue-Charged)	1.21
			(Capital-Charged)	2.61
2	9	Commerce and Industries	(Revenue-Charged)	0.16
3	11	Micro and Small Scale Enterprises	(Capital-Charged)	0.56
4	18	Finance	(Revenue-Charged)	998.17
5	19	Fire and Emergency Services	(Capital-Charged)	0.13
6	20	Fisheries	(Revenue-Charged)	1.08
			(Capital-Charged)	10.33
7	25	Public Works	(Revenue-Charged)	0.59
			(Capital-Charged)	0.12
8	28	Housing	(Revenue-Charged)	0.69
9	32	Irrigation and Waterways	(Capital-Charged)	0.19
10	34	Judicial	(Revenue-Charged)	27.04
11	36	Land and Land Reforms	(Revenue-Charged)	1.20
12	40	Panchayat and Rural Development	(Revenue-Charged)	0.17
13	43	Power and Non-Conventional Energy Sources	(Capital-Charged)	0.30
14	45	Public Health Engineering	(Revenue-Charged)	0.14
15	46	Refugee Relief and Rehabilitation	(Revenue-Charged)	7.69
16	49	Sports and Youth Services	(Revenue-Charged)	0.22
		Total		**1052.60**
				8172.68

APPENDIX 2.9

(Reference Paragraph 2.3.10; Page 48)

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

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation		Saving	Surrender	Saving which remained to be surrendered
1	4-Agriculture Marketing	(Capital-Voted)	18.73	14.47	4.26
2	9-Commerce and Industries	(Revenue-Voted)	96.84	91.00	5.84
		(Capital-Voted)	32.53	30.52	2.01
3	16-Environment	(Revenue-Voted)	7.91	5.66	2.25
4	25-Public Works	(Capital-Voted)	218.28	128.43	89.85
5	30-Information and Cultural Affairs	(Revenue-Voted)	18.41	0.01	17.40
		(Capital-Voted)	4.67	2.83	1.84
6	34-Judicial	(Revenue-Voted)	44.53	1.05	43.48
		(Capital-Voted))	30.40	23.04	7.36
7	47-Disaster Management	(Revenue-Voted)	767.39	748.73	18.66
8	53-Transport	(Revenue-Voted)	74.99	3.40	71.59
9	54-Urban Development	(Capital-Voted)	4.33	3.07	1.26
			1319.01	**1052.21**	**265.80**

APPENDIX - 2.10

(Reference Paragraph 2.3.10; Page 48)

Statement showing cases of surrender of funds in excess of ₹10 crore on 31 March 2011

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of total Provision
1.	4	4401,4435 (Capital-Voted)	14.47	33
2.	9	2058, 2852, 2853 (Revenue-Voted) 4059, 4407, 4551, 4857, 4860, 6407, 6551, 6860, 6885 and 7465 (Capital-Voted)	91.00 30.52	22 56
3.	25	4059, 5054 (Capital-Voted)	128.43	13
4.	26	2551 (Revenue-Voted)	33.79	10
5.	34	4059 (Capital-Voted)	23.04	61
6.	39	2211, 2215, 2217, 3604 (Revenue-Voted) 4217, 6217 (Capital-Voted)	570.36 106.47	19 46
7.	54	2215, 2217, 3604, (Revenue-Voted)	748.73	40
		Total	**1746.81**	

APPENDIX 3.1

(Refer Paragraph 3.2, Page 56)

Names of bodies and authorities (other than PRIs), the accounts of which had not been received

Sl. No.	Name of the Institutions	Period of Transaction/ Accounts audited	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
University				
1	Bidhan Chandra Krishi Viswavidyalaya	2005-06	2006-07 to 2009-10	4
2	Bardhaman	1997-98	1998-99 to 2009-10	12
3	Calcutta	2008-09	2009-10	1
4	Jadavpur	2003-04	2004-05 to 2009-10	6
5	Kalyani	2003-04	2004-05 to 2009-10	6
6	North Bengal	2007-08	2008-09 to 2009-10	2
7	Rabindra Bharati	2006-07	2007-08 to 2009-10	3
8	Vidyasagar	2008-09	2009-10	1
9	Uttar Banga Krishi Viswavidyalaya	-	2002-03 to 2009-10	8
10	Bengal Engineering and Science University	2008-09	2009-10	1
	Total			**44**
Other Local Bodies				
11	Kolkata Improvement Trust	2007-08	2008-09 to 2009-10	2
12	Howrah Improvement Trust	2005-06	2006-07 to 2009-10	4
	Total			**6**
Kolkata Metropolitan Area (KMA) – Municipal Corporation				
13	Chandernagar	2005-06	2006-07 to 2009-10	4
14	Horwah	2006-07	2007-08 to 2009-10	3
KMA – Municipality				
15	Baidyabati	2005-06	2006-07 to 2009-10	4
16	Bally	2007-08	2008-09 to 2009-10	2
17	Bansberia	2006-07	2007-08 to 2009-10	3
18	Baranagar	2006-07	2007-08 to 2009-10	3
19	Barasat	2005-06	2006-07 to 2009-10	4
20	Barrackpore	2007-08	2008-09 to 2009-10	2
21	Baruipur	2005-06	2006-07 to 2009-10	4
22	Bhadreswar	2005-06	2006-07 to 2009-10	4
23	Bhatpara	2005-06	2006-07 to 2009-10	4
24	Bidhannagar	2006-07	2007-08 to 2009-10	3
25	Budge Budge	2005-06	2006-07 to 2009-10	4
26	Champdani	2006-07	2007-08 to 2009-10	3
27	Dum Dum	2005-06	2006-07 to 2009-10	4
28	Garulia	2005-06	2006-07 to 2009-10	4
29	Gayeshpur	2007-08	2008-09 to 2009-10	2
30	Halisahar	2005-06	2006-07 to 2009-10	4
31	Hooghly Chinsurah	2007-08	2008-09 to 2009-10	2
32	Kalyani	2005-06	2006-07 to 2009-10	4
33	Kamarhati	2006-07	2007-08 to 2009-10	3
34	Kanchrapara	2005-06	2006-07 to 2009-10	4
35	Khardah	2005-06	2006-07 to 2009-10	4
36	Konnagar	2005-06	2006-07 to 2009-10	4
37	Madhyamgram	2007-08	2008-09 to 2009-10	2
38	Maheshtala	2005-06	2006-07 to 2009-10	4
39	Naihati	2006-07	2007-08 to 2009-10	3
40	New Barrackpur	2006-07	2007-08 to 2009-10	3
41	North Barrackpur	2005-06	2006-07 to 2009-10	4

Sl. No.	Name of the Institutions	Period of Transaction/ Accounts audited	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
42	North Dum Dum	2007-08	2008-09 to 2009-10	2
43	Panihati	2006-07	2007-08 to 2009-10	3
44	Pujali	2007-08	2008-09 to 2009-10	2
45	Rajarhat Gopalpur	2007-08	2008-09 to 2009-10	2
46	Rajpur Sonarpur	2005-06	2006-07 to 2009-10	4
47	Rishra	2006-07	2007-08 to 2009-10	3
48	Serampore	2005-06	2006-07 to 2009-10	4
49	South Dum Dum	2005-06	2006-07 to 2009-10	4
50	Titagarh	2005-06	2006-07 to 2009-10	4
51	Uluberia	2005-06	2006-07 to 2009-10	4
52	Uttarpara Kotraung	2005-06	2006-07 to 2009-10	4
	Total			**134**
Non KMA – Municipal Corporation				
53	Asansol	2006-07	2007-08 to 2009-10	3
54	Durgapur	2006-07	2007-08 to 2009-10	3
55	Siliguri	2006-07	2007-08 to 2009-10	3
Non KMA - Municipality				
56	Alipurduar	2006-07	2007-08 to 2009-10	3
57	Arambag	2007-08	2008-09 to 2009-10	2
58	Ashokenagar Kalyangarh	2006-07	2007-08 to 2009-10	3
59	Baduria	2006-07	2007-08 to 2009-10	3
60	Balurghat	2006-07	2007-08 to 2009-10	3
61	Bankura	2006-07	2007-08 to 2009-10	3
62	Basirhat	2008-09	2009-10	1
63	Beldanga	2006-07	2007-08 to 2009-10	3
64	Berhampur	2006-07	2007-08 to 2009-10	3
65	Birnagar	2006-07	2007-08 to 2009-10	3
66	Bishnupur	2006-07	2007-08 to 2009-10	3
67	Bolpur	2006-07	2007-08 to 2009-10	3
68	Bongaon	2006-07	2007-08 to 2009-10	3
69	Burdwan	2008-09	2009-10	1
70	Chakdaha	2007-08	2008-09 to 2009-10	2
71	Chandrakona	2006-07	2007-08 to 2009-10	3
72	Contai	2006-07	2007-08 to 2009-10	3
73	Coochbehar	2006-07	2007-08 to 2009-10	3
74	Coopers' Camp NAA	2006-07	2007-08 to 2009-10	3
75	Dainhat	2006-07	2007-08 to 2009-10	3
76	Dalkhola	2006-07	2007-08 to 2009-10	3
77	Dankuni	2006-07	2007-08 to 2009-10	3
78	Darjeeling	2006-07	2007-08 to 2009-10	3
79	Dhulian	2006-07	2007-08 to 2009-10	3
80	Dhupguri	2006-07	2007-08 to 2009-10	3
81	Diamond Harbour	2006-07	2007-08 to 2009-10	3
82	Dinhata	2006-07	2007-08 to 2009-10	3
83	Dubrajpur	2006-07	2007-08 to 2009-10	3
84	Egra	2006-07	2007-08 to 2009-10	3
85	English Bazar	2006-07	2007-08 to 2009-10	3
86	Gangarampur	2006-07	2007-08 to 2009-10	3
87	Ghatal	2007-08	2008-09 to 2009-10	2
88	Gobardanga	2007-08	2008-09 to 2009-10	2
89	Guskara	2006-07	2007-08 to 2009-10	3
90	Habra	2006-07	2007-08 to 2009-10	3
91	Haldia	2007-08	2008-09 to 2009-10	2
92	Haldibari	2006-07	2007-08 to 2009-10	3
93	Islampur	2006-07	2007-08 to 2009-10	3
94	Jainagar-Majilpur	2006-07	2007-08 to 2009-10	3

Sl. No.	Name of the Institutions	Period of Transaction/ Accounts audited	Period of Arrears in preparation of Accounts	Number of Annual Accounts in arrear
95	Jalpaiguri	2006-07	2007-08 to 2009-10	3
96	Jamuria	2006-07	2007-08 to 2009-10	3
97	Jangipur	2006-07	2007-08 to 2009-10	3
98	Jhalda	2006-07	2007-08 to 2009-10	3
99	Jhargram	2006-07	2007-08 to 2009-10	3
100	Jiagunj-Azimgunj	2006-07	2007-08 to 2009-10	3
101	Kaliagunj	2006-07	2007-08 to 2009-10	3
102	Kalimpong	2006-07	2007-08 to 2009-10	3
103	Kalna	2007-08	2008-09 to 2009-10	2
104	Kandi	2006-07	2007-08 to 2009-10	3
105	Katwa	2006-07	2007-08 to 2009-10	3
106	Kharagpur	2006-07	2007-08 to 2009-10	3
107	Kharar	2006-07	2007-08 to 2009-10	3
108	Khirpai	2006-07	2007-08 to 2009-10	3
109	Krishnanagar	2006-07	2007-08 to 2009-10	3
110	Kulti	2006-07	2007-08 to 2009-10	3
111	Kurseong	2006-07	2007-08 to 2009-10	3
112	Mal	2006-07	2007-08 to 2009-10	3
113	Mathabhanga	2007-08	2008-09 to 2009-10	2
114	Medinipur	2006-07	2007-08 to 2009-10	3
115	Mekhligunj	2006-07	2007-08 to 2009-10	3
116	Memari	2007-08	2008-09 to 2009-10	2
117	Mirik	2006-07	2007-08 to 2009-10	3
118	Murshidabad	2006-07	2007-08 to 2009-10	3
119	Nabadwip	2006-07	2007-08 to 2009-10	3
120	Nalhati	2006-07	2007-08 to 2009-10	3
121	Old Malda	2006-07	2007-08 to 2009-10	3
122	Panskura	2006-07	2007-08 to 2009-10	3
123	Purulia	2006-07	2007-08 to 2009-10	3
124	Raigung	2006-07	2007-08 to 2009-10	3
125	Ramjibanpur	2007-08	2008-09 to 2009-10	2
126	Rampurhat	2006-07	2007-08 to 2009-10	3
127	Ranaghat	2006-07	2007-08 to 2009-10	3
128	Raghunathpur	2006-07	2007-08 to 2009-10	3
129	Ranigunj	2006-07	2007-08 to 2009-10	3
130	Saithia	2006-07	2007-08 to 2009-10	3
131	Santipur	2006-07	2007-08 to 2009-10	3
132	Sonamukhi	2006-07	2007-08 to 2009-10	3
133	Suri	2006-07	2007-08 to 2009-10	3
134	Taherpur	2006-07	2007-08 to 2009-10	3
135	Taki	2007-08	2008-09 to 2009-10	2
136	Tamluk	2006-07	2007-08 to 2009-10	3
137	Tarakeswar	2007-08	2008-09 to 2009-10	2
138	Tufangunj	2006-07	2007-08 to 2009-10	3
	Total			**243**

Source: Information furnished by the Departments concerned

APPENDIX 3.2

(Refer Paragraph 3.2, Page 56)

Unutilised Government grants during the year 2010-11 (Other than PRIs)

Sl. No.	Name of the Institution	Period of Transaction/ Accounts audited	Unutilised grants (Rupees in lakh)
District Primary School Council			
1	North 24 Parganas	2008-10	2438.76
	Total		**2438.76**
Urban Local Bodies			
2	Asansol	2009-10	371.66
3	Dalkhola	2008-10	26.51
4	Dubrajpur	2008-10	465.68
5	Gayeshpur	2008-10	58.95
6	Kalna	2007-10	4.76
7	Kamarhati	2009-10	18.66
8	Kanchrapara	2008-10	38.81
9	Kulti	2008-09	25.04
10	Maheshtala	2009-10	4202.52
11	Nabadwip	2008-10	207.43
12	Naihati	2009-10	647.44
	Total		**6067.46**
University			
13	Calcutta University	2008-09	150.79
14	Uttar Banga Krishi Viswavidyalaya	2009-10	362.51
	Total		**513.30**
	Grand Total		**9019.52**

APPENDIX – 3.3

(Refer Paragraph 3.2; Page 56)

Statement showing unutilised Government grants during the year 2010-11 (in respect of PRIs)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (Rupees in crore)
1	Bankura Zilla Parishad	2009-10	31.44
2	Bardhaman Zilla Parishad	2009-10	35.45
3	Birbhum Zilla Parishad	2009-10	30.42
4	Coochbehar Zilla Parishad	2009-10	31.22
5	Dakshin Dinajpur Zilla Parishad	2009-10	31.24
6	Hooghly Zilla Parishad	2009-10	28.69
7	Howrah Zilla Parishad	2009-10	17.23
8	Jalpaiguri Zilla Parishad	2009-10	43.86
9	Malda Zilla Parishad	2009-10	49.59
10	Murshidabad Zilla Parishad	2009-10	46.92
11	Nadia Zilla Parishad	2009-10	47.60
12	North 24 Parganas Zilla Parishad	2009-10	92.35
13	Paschim Medinipur Zilla Parishad	2009-10	49.41
14	Purba Medinipur Zilla Parishad	2009-10	37.26
15	Purulia Zilla Parishad	2009-10	34.26
16	Siliguri Mahakuma Parishad	2009-10	12.51
17	South 24 Parganas Zilla Parishad	2009-10	75.42
18	Uttar Dinajpur Zilla Parishad	2009-10	34.18
	Total		**729.05**

APPENDIX 3.4

(Refer paragraph 3.3, Page 57)

Performance of Autonomous Bodies

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2013-14	2010-11	2009-10	2007-08	03.11.2009	2005-2006	Concerned authorities have been reminded in June 2011 for laying previous AR and submission of accounts.
2	West Bengal University of Animal & Fishery Sciences	2014-15	2010-11	2003-04	2003-04	08.05.2008	1999-2000	Concerned authorities have been reminded in June 2011 for laying previous AR and submission of accounts
3	Darjeeling Gorkha Hill Council	2012-13	2010-11	1990-91	1990-91	11.07.2008	Nil	Concerned authorities have been reminded in June 2011 for laying previous AR and submission of accounts
4	West Bengal Commission for Women	2011-12	2010-11	2009-10	2008-09	08.06.2011	2006-07	Concerned authorities have been reminded in June 2011 for laying previous AR and submission of accounts
5	West Bengal Human Rights Commission	Permanent entrustment	2010-11	2009-10	2008-09	12.05.2011	2007-08	Concerned authorities have been reminded in April 2011 for laying previous AR and submission of accounts
6	State Legal Services Authority, West Bengal	Permanent entrustment	2010-11	2009-10	2005-06	22.06.2007	1997-98	Concerned authorities have been reminded for laying previous AR and submission of accounts in June 2011 and April 2011 respectively.
7	West Bengal Heritage Commission	2010-11	2010-11	2009-10	2007-08	10.02.2010	2007-08	Concerned authorities have been reminded (April 2011) for submission of accounts.
8	West Bengal Commission for Backward Classes	2012-13	2010-11	Not at all submitted				Concerned authorities have been reminded (April 2011) for submission of accounts.
9.	West Bengal Bio-diversity Board	2013-14	2010-11	2007-08	2007-08	01.02.2010	2007-08	Concerned authorities have been reminded (April 2011) for submission of accounts.
10	Commissioners for Rabindra Setu	2013-14	2010-11	2009-10	2009-10	04.02.2011	2008-09	-
11	Hooghly River Bridge Commissioners	2008-13	2010-11	2009-10	2009-10	13.01.2011	2007-08	-
12	Kolkata Metropolitan Development Authority	2007-12	2010-11	2009-10	2008-09	03.11.2010	2008-09	Concerned authorities have been reminded (August 2011) for submission of accounts.
13	West Bengal Housing Board	2007-12	2010-11	2009-10	2009-10	24.01.2011	2008-09	-
14	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2010-11	2007-08	2007-08	07.07.2009	Nil	Concerned authorities have been reminded for laying previous AR and submission of accounts in June 2011 and April 2011 respectively.

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
15	District Legal Services Authority, Bardhaman	Permanent entrustment	2010-11	2007-08	2007-08	09.09.2009	Nil	Concerned authorities have been reminded for laying previous AR and submission of accounts in June 2011 and April 2011 respectively.
16	District Legal Services Authority, Hooghly	Permanent entrustment	2010-11	2006-07	2006-07	07.09.2009	Nil	Reminder for laying previous AR in June 2011, latest reminder for submission of accounts issued in April 2011.
17	District Legal Services Authority, Howrah	Permanent entrustment	2010-11	2008-09	1998-99 to 2008-09	07-10-2011	Nil	Concerned authorities have been reminded (April 2011) for submission of accounts
18	District Legal Services Authority, Bankura	Permanent entrustment	2010-11	2005-06	1998-99 to 2005-06	12-09-2011	Nil	Concerned authorities have been reminded (April 2011) for submission of accounts
19	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2010-11	2007-08	2007-08	11.12.2009	Nil	Concerned authorities have been reminded for laying previous AR and submission of accounts in June 2011 and April 2011 respectively.
20-32	DLSAs of rest 13 districts**	Permanent entrustment	2010-11	Not at all submitted				Concerned authorities have been reminded (April 2011) for submission of accounts

** Coochbehar, Purulia, Birbhum, 24 Parganas (North), 24 Parganas (South), Nadia, Murshidabad, Malda, Uttar Dinajpur, Jalpaiguri, Medinipur West, Darjeling and Kolkata

APPENDIX 3.5

(Refer paragraphs 3.4, Page 58 and 1.7.5, page 31)

Statement of finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial undertakings

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Accounts finalised upto	Investment as per last Accounts (Rupees in crore)	Accumulated loss as per latest account received upto June,2011 (Rupees in crore).
Working Government Undertakings							
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2009-2010	486.88	448.49
2	Micro & Small Scale Enterprises and Textiles	4	Central Engineering Organisation, Howrah	1956	2001-2002	7.21	6.20
			Training-cum-production centre for Wood Industries, Siliguri	1956	1998-1999	2.95	2.76
			Integrated Wood Industries Scheme, Durgapur.	1956	1998-1999	4.45	3.90
			Integrated Wood Industries Scheme, Kalyani	1956	1998-1999	6.36	4.96
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-1984	0.26	0.18
4	Housing	2	Directorate of Brick Production (Manual)	1965	1996-1997	16.05	7.05
			Mechanical Brick Factory, Palta	1965	2003-2004	65.68	66.80
5	Animal Resources Development	4	Durgapur Milk Supply Scheme	1972	No Arrear	65.67	100.02
			Krishnanagar Milk Supply Scheme	1977	No Arrear	44.51	47.30
			Burdwan Milk Supply Scheme	1982	No Arrear	43.32	43.12
			Greater Calcutta Milk Supply Scheme	1990	No Arrear	1296.10	1239.38
6.	Food and Supplies	1	Scheme for Public Distribution of Foodgrains (PDS)	1986	2006-2007	420.26	Accumulated Profit of ₹ 2.62 crore
7.	Fisheries, Aqua Culture, Aquatic resources and Fishing Harbours Department	1	Scheme for production of shark liver oil, fish meal, etc.	1961	1994-1995	0.01	NA
Total working		**14 Undertakings under Seven Departments**				**2459.71**	**1970.16**
Non-working Government Undertakings							
1	Training-cum-production centre for Wood Industries, Siliguri			Non-working since November 2006			
2	Integrated Wood Industries Scheme, Durgapur.			Non-working since November 2006			
3	Integrated Wood Industries Scheme,Kalyani			Non-working since November 2006			
4	Undertaking of Darjeeling Ropeway Company Limited			Non-working since April 2006			
5	Scheme for production of shark liver oil, fish meal, etc.			Non-working since 1992-93			

APPENDIX – 3.6

(Refer Paragraph 3.5; Page 58)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where Final action was pending at the end of March 2011)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years or More	Total No. of Cases
1	Agriculture	-	1	3	-	7	33	44
2	Animal Resources Development	-	11	1	1	1	7	21
3	Board of Revenue	4	6	2	3	5	269	289
4	Cottage and Small Scale Industries	-	1	-	-	-	-	1
5	Finance	1	1	-	-	1	5	8
6	Finance (Taxation)	-	-	-	1	-	2	3
7	Fisheries	-	-	-	1	-	-	1
8	Food and Supplies	-	-	-	1	-	2	3
9	Food Processing and Horticulture	-	-	-	1	-	-	1
10	Forest	-	11	2	2	-	-	15
11	Health and Family Welfare	12	19	17	3	5	21	77
12	Home (Civil) Defence	-	-	-	-	1	-	1
13	Home (Police)	1	-	-	-	3	6	10
14	Housing	5	1	4	2	-	-	12
15	Irrigation and Waterways	50	23	21	12	9	6	121
16	Information and Cultural Affairs	1	-	-	-	-	-	1
17	Judicial	-	1	-	-	1	2	4
18	Labour	-	-	-	1	-	10	11
19	Land and Land Reforms	-	2	-	1	2	39	44
20	Mass Education	-	2	-	-	-	1	3
21	Micro and Small Scale Enterprises and Textiles	2	-	-	-	-	-	2
22	Minor Irrigation	-	-	-	-	7	-	7
23	Municipal Affairs	-	-	1	-	-	-	1
24	Public Works	37	12	15	3	3	3	73
25	Public Works (RD)	33	11	19	9	3	2	77
26	Public Works (CB)	5	-	4	1	1	-	11
27	Public Health Engineering	28	10	10	9	4	-	61
28	Relief	2	-	3	-	1	-	6
29	Rural Development	-	3	3	4	6	16	32
30	School Education	-	5	-	-	-	-	5
31	Social Welfare	-	-	-	3	-	-	3
32	Sports and Youth Services	-	-	1	-	-	-	1
33	Sunderban Affairs	-	-	-	1	-	-	1
34	Technical Education and Training	3	-	2	-	8	-	13
35	Transport	2	-	-	-	-	-	2
36	Urban Development	-	-	1	3	-	-	4
37	Water Investigation and Development	25	8	12	7	2	16	70
	TOTAL	211	128	121	69	70	440	1039

APPENDIX – 3.7

(Refer Paragraph 3.5; Page 58)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)	Number of Cases	Amount (Rupees in lakh)
1	Agriculture	1	0.01	43	15.48	44	15.49
2	Animal Resources Development	-	-	21	16.55	21	16.55
3	Board of Revenue	2	0.10	287	52.40	289	52.50
4	Cottage and Small Scale Industries	-	-	1	9.98	1	9.98
5	Finance	1	0.71	7	9.44	8	10.15
6	Finance (Taxation)	-	-	3	3.69	3	3.69
7	Fisheries	-	-	1	9.12	1	9.12
8	Food and Supplies	-	-	3	0.50	3	0.50
9	Food Processing and Horticulture	1	1.50	-	-	1	1.50
10	Forest	5	2.23	10	35.62	15	37.85
11	Health and Family Welfare	-	-	77	62.18	77	62.18
12	Home (Civil) Defence	-	-	1	1.91	1	1.91
13	Home (Police)	1	0.07	9	7.73	10	7.80
14	Housing	9	7.84	3	148.53	12	156.37
15	Irrigation and Waterways	73	377.06	48	1015.75	121	1392.81
16	Information and Cultural Affairs	-	-	1	0.06	1	0.06
17	Judicial	-	-	4	5.87	4	5.87
18	Labour	-	-	11	1.68	11	1.68
19	Land and Land Reforms	-	-	44	7.59	44	7.59
20	Mass Education	-	-	3	21.87	3	21.87
21	Micro and Small Scale Enterprises and Textiles	-	-	2	8.97	2	8.97
22	Minor Irrigation	7	0.44	-	-	7	0.44
23	Municipal Affairs	-	-	1	1.87	1	1.87
24	Public Works	51	100.18	22	1969.04	73	2069.22
25	Public Works (RD)	54	96.36	23	1235.70	77	1332.06
26	Public Works (CB)	6	4.92	5	24.24	11	29.16
27	Public Health Engineering	53	505.55	8	2385.97	61	2891.52
28	Relief	-	-	6	22.80	6	22.80
29	Rural Development	1	0.01	31	45.29	32	45.30
30	School Education	-	-	5	54.04	5	54.04
31	Social Welfare	-	-	3	22.28	3	22.28
32	Sports and Youth Services	-	-	1	3.24	1	3.24
33	Sunderban Affairs	-	-	1	0.41	1	0.41
34	Technical Education and Training	-	-	13	23.58	13	23.58
35	Transport	-	-	2	20.57	2	20.57
36	Urban Development	4	5.13	-	-	4	5.13
37	Water Investigation and Development	57	434.19	13	35.84	70	470.03
	TOTAL	326	1536.30	713	7279.79	1039	8816.09

Appendix 3.8

(Refer Paragraph 3.6.3; Page 61)

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

(Rupees in crore)

Sl No.	Name of the DDO	Year of opening of PLA	Closing balance as on 31.03.2011	Whether the A/c s are operative/ inoperative
1	DM, South 24-Parganas	1990-91	73.74	Operative
2	DM, North 24-Parganas	1990-91	39.59	Operative
3	DM, Jalpaiguri	1993-94	65.69	Operative
4	DM, Uttar Dinajpur	1994-95	67.67	Operative
5	DM, Malda	1990-91	44.12	Operative
6	DM, Murshidabad	1990-91	61.17	Operative
7	DM, Bardhaman	1994-95	45.10	Operative
8	DM, Bankura	1994-95	30.01	Operative
9	DM, Cooch Behar	1990-91	19.70	Operative
10	DM, Hooghly	NA	13.76	Operative
11	DM, Birbhum	1990-91	12.74	Operative
Sub total :11 DMs			**473.29**	
1	Spl. LAO, South 24-Parganas	NA	284.81	Operative
2	Rent Controller South 24-Parganas	NA	0.41	Operative
3	Rent Controller Kolkata	1959-60	99.85	Operative
4	Spl. LAO, Bardhaman	NA	291.76	Operative
5	Rent Controller Bardhaman	NA	0.11	Operative
6	Spl. LAO, Howrah	1978-79	77.33	Operative
7	Spl LAO, Howrah (BGR)	1983-84	12.85	Operative
8	Spl. LAO, Nadia	1992-93	15.79	Operative
9	Spl. LAO, Birbhum	1978-79	4.36	Operative
10	Superintendent, Dum Dum Central Correctional Home	1986-87	0.05	Permanent nature
11	Superintendent, Presidency Correctional Home	NA	0.10	Permanent nature
12	Superintendent, Alipore Correctional Home	1962-63	0.11	Permanent nature
Sub Total: Nine PL Accounts of permanent nature			**787.53**	
1	Secretary Public Service Commission	Since Long	0.00005	Operative
2	West Bengal Legislative Assembly	2007-08	00	Operative
3	Directorate of Animal Resources & Animal Health, Kolkata	1966-67	0.04	Operative
Sub total: Three PL			**0.04005**	
1	Directorate of Animal Resources & Animal Health, Kolkata	1975-76	0.33	Inoperative since December 2006
2	Principal, Dr. R. Ahmed Dental College & Hospital	1973-74	0.03	Inoperative since December 2003
3	DG &IG of Police, West Bengal	1994-95	0.18	Inoperative since January 2003
4	MSVP, Calcutta National Medical College & Hospital.	1997-98	0.48	Inoperative since May 1999
5	MSVP, Medical College & Hospital, Kolkata	1997-98	0.95	Inoperative since 1997-98
Sub total: Five inoperative PL accounts			**1.97**	
Grand total: 31 PL Accounts administered by 30 DDOs			**1262.83**	**23 operative Eight inoperative**

Appendix 3.9

(Refer Paragraph 3.6.3; Page 62)

Statement showing the discrepancy between PLA Cash Book and Treasury Pass Book in respect of closing balances as on 31 March 2011

Sl No	Name of the DDO	Balance as per PLA cash book	Balance as per Treasury/RBI Pass Book	Discrepancy involved	
				Excess in PLA Cash Book	Excess in Treasury/RBI Pass Book
		(I n R u p e e s)			
1	DM, North 24 Parganas	395908151.22	396577404.26		669253.04
2	DM, Birbhum	127373740.06	148723422.06		21349682.00
3	DM, Malda	441249288.89	469226449.89		27977161.00
4	DM, Burdwan	451027383.00	463436589.00		12409206.00
5	DM, Murshidabad	611686196.95	652424101.04		40737904.09
6	Spl LAO, Birbhum	43564490.87	40516027.39	3048463.48	
				3048463.48	**103143206.13**

Appendix 3.10

(Refer Paragraph 3.6.3; Page 62)

Funds not utilized at all by various DDOs

Sl No	Name of the DDO	Name of scheme/purpose for which fund received	Amount (Rs)	Year of receipt	Closing Balance as on March 2011 (Rs)
1.	DM, Burdwan	Rastriya Krishi Vikash Yojana	18000000	2007-08	18000000
2.	DM, Malda	Construction/ electrification of Malda Museum	802533.00	2007-08	802533.00
3.	DM, Jalpaiguri	Bank commission charges	1737400.00	1996-97	1737400.00
		Implemen-tation of Pilot project to provide foodgrains to under-nourised pregnant & lactating mothers and adolescent girls	12800000	2004-05	12800000
4.	DM, Bankura	Bus terminus complex of SBSTC at Bishnupur	1400000	1997-98	1400000
		Tribal Sub-Plan fund	533400	2005-06	533400
		Vocational Training Programme Fund	1150000	2007-08	1150000
		SC/ST Sub-Plan Fund	356393	2007-08	356393
5.	DM, South 24-Parganas	Aliah University	163600000	2008-09	163600000
		Chash O– Basobaser janya Bhumi Dan Prakalpa	5000000	2006-07	5000000
		-do-	2500000	2007-08	2500000
		Procurement of Mechanized boat	997000	2001-02	997000
		Development & Planning	4524451	2005-06	4524451
6.	DM, Cooch Behar	MSK	579500	2005-06	579500
		Fund for KMAULBS	50000	2008-09	50000
7	DM, Hooghly	Upgradation of Institutes Museum	368077.00	2008-09	368077.00
		Software plan under CBSP	877000.00	2008-09	877000.00
8	DM, North 24-Parganas	BADP	1200000	2005-06	1200000
		BADP	508276	2001-02	508276
		Seminar and Awareness	20000	1996-97	20000
		Seminar and Awareness	20000	1997-98	20000
		BEUP	1829774	2002-03	1829774
-		**Total**	**218853804**		**218853804**