सत्यमेव जयते

Report of the Comptroller and Auditor General of India on State Finances for the year ended March 2017

भारतीय लेखापरीक्षा और लेखा विभाग + INDIAN AUDIT AND ACCOUNTS DEPARTMENT

सत्यमेव जयते

पश्चिमबङ्গ সরকার

GOVT. OF WEST BENGAL

Government of West Bengal

Report No.1 of 2018

Report of the
Comptroller and Auditor General of India
on
State Finances
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Preface

1. This Report has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution.

2. Chapters I and II of this Report contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2017. Information has also been obtained from the Government of West Bengal, wherever necessary.

3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

4. The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.

Executive Summary

Executive Summary

1 The Report

Based on the audited accounts of the Government of West Bengal for the year ended March 2017, this Report provides an analytical review of the finances of the State Government. The Report has three Chapters:

Chapter 1 is based on the Finance Accounts and makes an assessment of the Government's fiscal position as on 31 March 2017. It broadly presents and analyses the State Government's resources and their applications.

Chapter 2 is based on audit of Appropriation Accounts and reviews the allocative priorities of the State Government and the manner in which the allocated resources were managed by various Departments.

Chapter 3 gives an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2016-17.

The Report has 28 appendices containing additional data collated from several sources in support of the findings.

2 Audit findings

2.1 Finances of the State Government

Capital Expenditure (₹ 11,336 crore) was less than the Budget Estimates (₹ 19,190 crore). Its ratio to total expenditure stood at 7.74 *per cent*, which was much lower than the combined average (19.70 *per cent*) of General Category States.

Devolution to the State was enhanced to the tune of ₹ 7,461 crore in 2016-17 on the basis of recommendation of 14th Finance Commission. This however led to increase in revenue expenditure and not to capital expenditure.

The Government earned a meagre return of ₹ 1 crore in 2016-17 on its investment of ₹ 14,015 crore in various Corporations / Companies. The average rate of return on investment was negligible at 0.01 *per cent* during 2016-17.

The maturity profile of the State debt as on 31 March 2017 indicated that State would have to repay more than 50 *per cent* of debt within next seven years, which might put strain on the Government budget during that period.

The ratio of debt repayment to Tax Revenue increased from 0.21 in 2015-16 to 0.24 in 2016-17.

The State Government in its Medium Term Fiscal Policy (MTFP) targeted to reduce revenue deficit to 0.96 *per cent* of Gross State Domestic Product (GSDP), which had not been achieved. However, the fiscal deficit (₹ 25,386 crore) at 2.03 *per cent* of GSDP was within the prescribed limit of 14th Finance Commission.

Revenue Expenditure had a predominant share which was 91 *per cent* of Total Expenditure in 2016-17. Revenue Expenditure increased by ₹ 15,091 crore during 2016-17 over the previous year.

The State of West Bengal is yet to amend its Fiscal Responsibility and Budgetary Management (FRBM) Act as per the recommendation of the 14th Finance Commission.

(Chapter - 1)

2.2 Financial Management and Budgetary Control

There were instances of excess expenditure or substantial savings with reference to provisions made during the year, exhibiting weakness in expenditure monitoring and control. Both situations are breaches of financial control.

The overall savings of ₹ 50,416 crore (26 *per cent* of budget provision) were the result of savings of ₹ 52,999 crore partially *offset* by an excess of ₹ 2,583 crore under various sections (Voted/Charged).

Excess expenditure for the years 2009 to 2017 amounting to ₹ 24,075 crore is yet to be regularised. The cases of excess expenditure over grants are serious matter and are in violation of the will of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.

Supplementary provision aggregating ₹ 5,124 crore in 34 cases (₹ 1 crore or more in each case) during the year proved unnecessary. The actual expenditure did not come up to the level of original provision.

Deficiencies in surrenders, excessive / insufficient re-appropriation of funds, rush of expenditure at the end of the financial year were also observed.

(Chapter - 2)

2.3 Financial Reporting

Audit observed various instances of non-observance of financial rules and procedures and absence of financial controls.

During 2016-17, State Government had borrowed ₹ 34,431 crore as market loans, ₹ 1,367 crore from financial institutions and ₹ 519 crore from Government of India. However, as on 31 March 2017, ₹ 5,140 crore was parked in Personal Deposit Accounts.

Paying interest at higher rates (between 6.88 *per cent* and 8.09 *per cent*) on market loans while keeping huge amounts in Personal Deposit Accounts showed poor cash and financial management by the State Government.

Failure in submission of Detailed Contingent bills led to accumulation of unadjusted Abstract Contingent bills. ₹ 2,357 crore drawn through 11,005 AC bills remained unadjusted as of March 2017. In absence of Detailed Contingent bills, it is not possible to ascertain whether expenditure has taken place or not. Non-adjustment of Abstract Contingent bills was fraught with the risk of embezzlement and corruption.

Utilisation certificates were not submitted within prescribed time limit indicating lack of effective controls besides raising apprehensions about proper use of funds.

Some autonomous bodies failed to adhere to the timelines for submitting annual accounts. Eight District Legal Services Authorities did not submit accounts since inception in 1998-99.

The omnibus Minor Head '800' continued to be operated for recording expenditure/receipts relating to several items affecting the transparency in financial reporting.

Out of 67 departments, 10 departments did not reconcile the expenditure/receipt figures with those recorded in the books of the Accountant General (A&E) for the year 2016-17.

(Chapter - 3)

CHAPTER 1

Finances of the State Government

Chapter-1 Finances of the State Government

Profile of West Bengal

West Bengal is located in the eastern part of the Gangetic basin. It is the 13th largest State in terms of geographical area (88,752 sq. km) and the fourth largest by population. As indicated in ***Appendix 1.1***, the State's population increased from 801.76 lakh in 2001 to 913.48 lakh in 2011 recording a decadal growth of 13.93 *per cent*. The percentage of population below the poverty line was lower than the all-India average. The State's Gross State Domestic Product (GSDP) in 2016-17 at current prices was ₹ 12,51,067 crore. The State's literacy rate increased from 68.64 *per cent* (as per 2001 census) to 76.30 *per cent* (as per 2011 census). During 2016-17, the per capita income of the State stood at ₹ 1,33,043 at current prices. General data relating to the State are given in ***Appendix 1.1***.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognised final goods and services produced within the State in a year. The growth of GSDP of the State is an important economic indicator of the State Economy. It depicts the increase in total value of production activities in the State. The trends in the annual growth of India's Gross Domestic Product (GDP) and that of the State's GSDP at current prices are indicated in Table 1.1 :

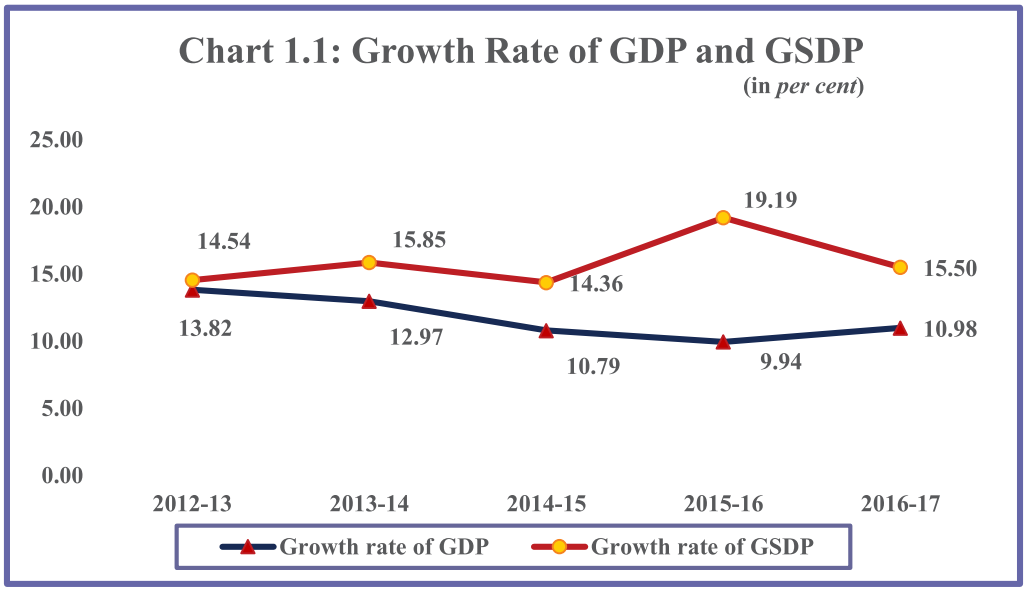
Table 1.1: Annual growth rate of GDP and GSDP (at current prices)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	CAGR[1] (in *per cent*)
India's GDP (₹ in crore)	99,44,013	1,12,33,522	1,24,45,128	1,36,82,035	1,51,83,709	11.16
Growth rate of GDP (in percentage)	13.82	12.97	10.79	9.94	10.98	
State's GSDP (₹ in crore)	6,85,943	7,94,668	9,08,752	10,83,155	12,51,067	16.21
Growth rate of GSDP (in percentage)	14.54	15.85	14.36	19.19	15.50	

Source: For GDP, the information as available from Press Release by Ministry of Statistics and Programme Implementation, GoI on 1 August, 2017. For GSDP, the information as available from Economic Review (2016-17), Department of Planning, Statistics and Programme Monitoring, Government of West Bengal

[1] *Compound Annual Growth Rate (CAGR)*

The growth rates of GDP and GSDP calculated at current prices have been depicted in **Chart 1.1.**



GDP growth rate, steadily decreased from 2012-13 to 2015-16. In 2016-17, it increased to 10.98 *per cent* from the previous year's rate of 9.94 *per cent.*

The GSDP of the State at current prices increased to ₹ 12,51,067 crore during 2016-17 from ₹ 10,83,155 crore during 2015-16. This resulted in growth rate of 15.50 *per cent* over the previous year, whereas India's GDP registered a growth of 10.98 *per cent* over the previous year.

1.1 Introduction

This chapter is based on the audit of the Finance Accounts and makes an assessment of the State's fiscal position as on 31 March 2017. It provides a broad perspective of the finances of the State Government during 2016-17. It depicts changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure of Government Accounts and the layout of Finance Accounts are given in ***Appendix 1.2***. The methodology adopted in analysing the trends of State Government finances has been discussed in ***Appendix 1.3***.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.2 presents the summary of the State Government's fiscal transactions during the current year (2016-17) *vis-à-vis* the previous year. ***Appendix 1.4*** provides details of Receipts and Disbursements as well as overall fiscal position during the current year.

Table 1.2: Summary of Current Year's Fiscal Operations

(₹ in crore)

Receipts			Disbursements				
	2015-16	2016-17		2015-16	2016-17		
					Non-Plan	Plan	Total
Section A: Revenue							
Revenue Receipts	**1,09,732**	**1,17,832**	**Revenue Expenditure**	**1,18,827**	**97,064**	**36,854**	**1,33,918**
Tax Revenue	42,492	45,466	General Services	45,689	49,929	202	50,131
Non-Tax Revenue	1,862	2,950	Social Services	47,389	35,845	21,222	57,067
Share of Union Taxes/Duties	37,164	44,625	Economic Services	24,973	10,750	15,406	26,156
Grants from GoI	28,214	24,791	Grants-in-aid and Contributions	776	540	24	564
Section-B: Capital							
Misc. Capital Receipts	**653**	**Nil**	Capital Outlay	**12,420**	**(-)2**	**11,338**	**11,336**
Recoveries of Loans and Advances	**832**	**3,233**	Loans and Advances Disbursed	**861**	**299**	**898**	**1,197**
Public Debt Receipts*	**34,608**	**36,316**	Repayment of Public Debt*	**9,040**	-**	-**	**11,096**
Contingency Fund	-	-	Contingency Fund	-	-	-	-
Public Account Receipts	**1,49,608**	**1,69,633**	Public Account Disbursements	**1,49,400**	-**	-**	**1,62,817**
Opening Cash Balance [2]	**10,958**	**15,843**	Closing Cash Balance[2]	**15,843**	-**	-**	**22,493**
Total	**3,06,391**	**3,42,857**	**Total**	**3,06,391**			**3,42,857**

Source: Finance Accounts of Government of West Bengal (2016-17)
**Excluding net transactions under ways and means advances*
***Finance Accounts do not contain these figures.*

The following significant changes occurred during 2016-17, compared to the previous year:

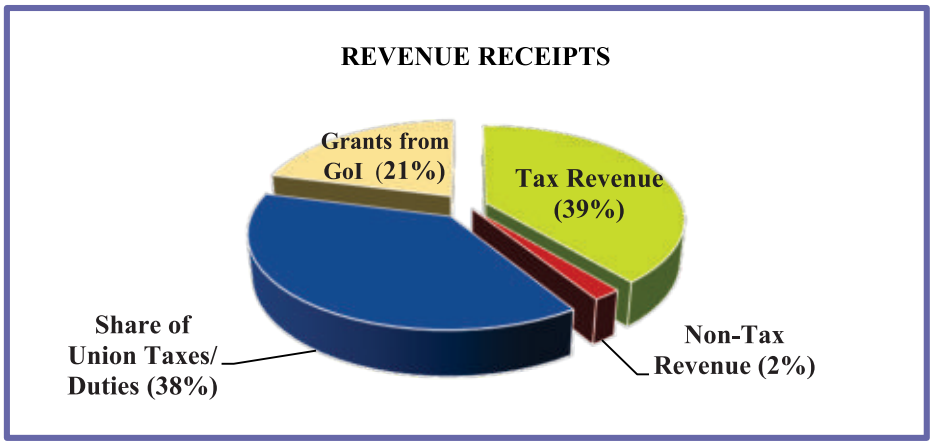
- Revenue Receipts of the State increased by ₹ 8,100 crore (7.38 *per cent*) over the previous year. This increase was mainly contributed by (i) State's share of Union Taxes/Duties (₹ 7,461 crore) and (ii) State's Own Tax and Non-Tax Revenue (₹ 4,062 crore). This was *offset* by decrease in Grants from GoI (₹ 3,423 crore). Short inflow of Post-Devolution Revenue Deficit Grant[3], following the recommendation of the 14th FC, was the reason behind reduced grants from GoI.

  Details of Revenue Receipts of the State during 2016-17 are shown in **Chart 1.2.**

[2] *Cash balance includes i) Cash in Treasuries and Local Remittances, ii) Departmental Balances, iii) Permanent Imprest, iv) Cash Balance Investments, v) Deposit with RBI and vi) Investments from Earmarked Funds.*

[3] *Taking into account the expenditure requirements and to meet the deficits of the States, the 14th FC had recommended this grant.*

Chart 1.2: Details of Revenue Receipts of Government of West Bengal

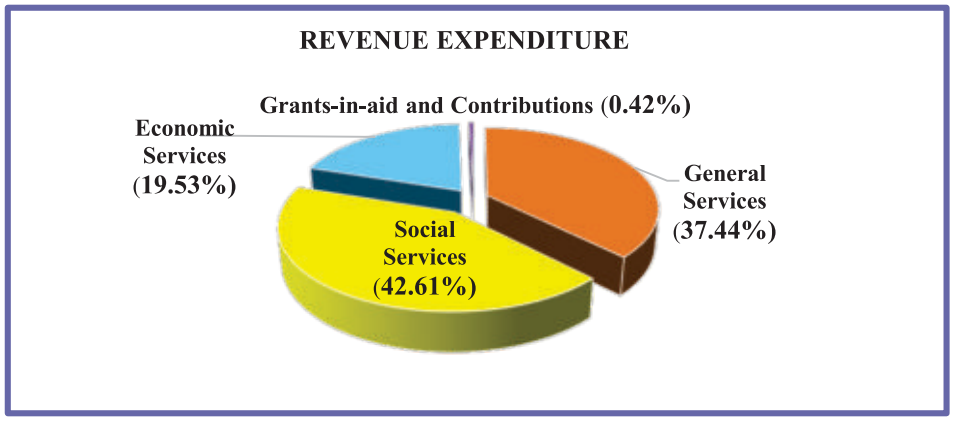


Source: Finance Accounts of Government of West Bengal (2016-17)

- Revenue Expenditure increased by ₹ 15,091 crore (12.70 *per cent*) during 2016-17 over the previous year. It was due to increase in expenditure in (i) Social Service Sector (₹ 9,678 crore), (ii) General Service Sector (₹ 4,442 crore) and (iii) Economic Service Sector (₹ 1,183 crore). This was partly *offset* by decrease in disbursement of Grants-in-Aid contributions (₹ 212 crore).

Details of Revenue Expenditure of the State during 2016-17 are shown in **Chart 1.3.**

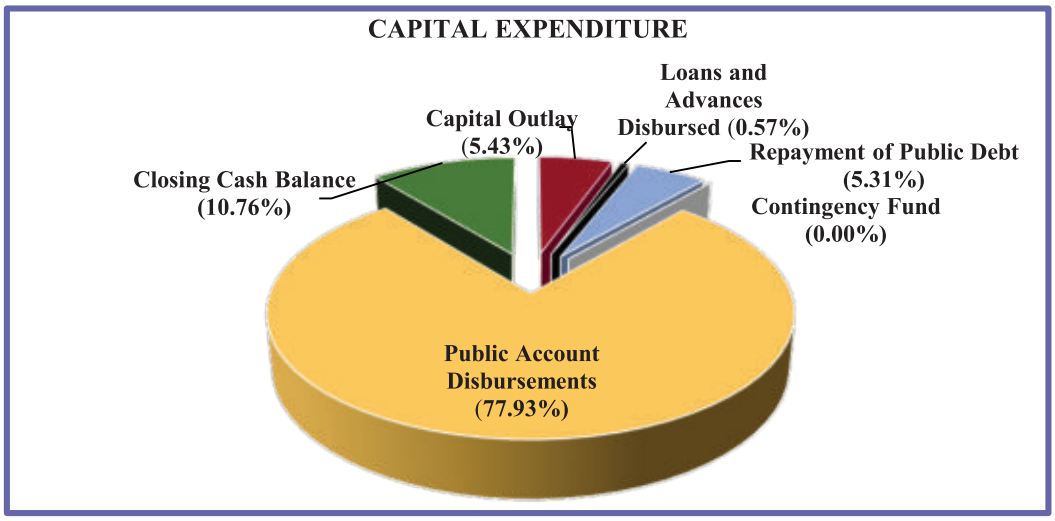
Chart 1.3: Details of Revenue Expenditure of Government of West Bengal



Source: Finance Accounts of Government of West Bengal (2016-17)

Details of Capital Expenditure and Public Account Disbursement of the State during 2016-17 are shown in **Chart 1.4.**

Chart 1.4: Details of Capital Expenditure and Public Account Disbursement of Government of West Bengal

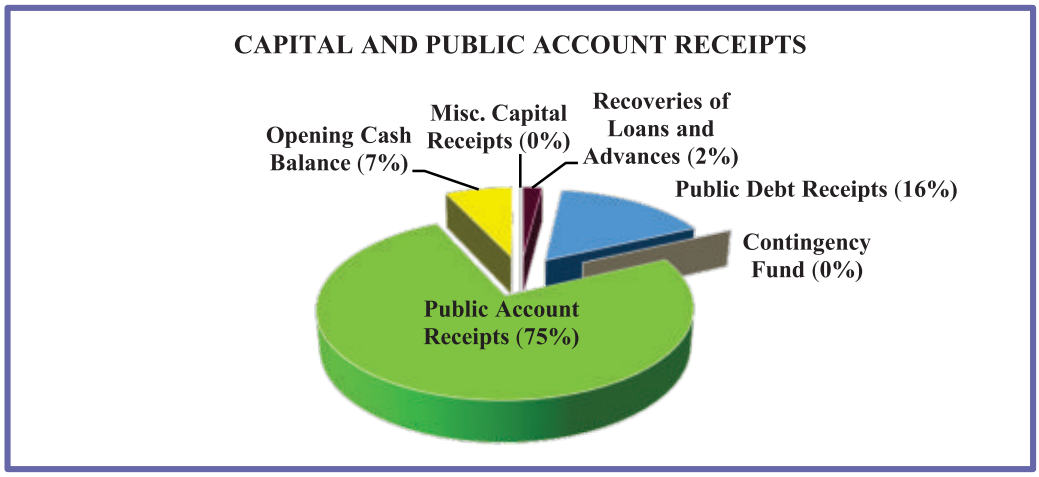


Source: Finance Accounts of Government of West Bengal (2016-17)

- Capital outlay decreased by ₹ 1,084 crore (8.73 *per cent*) over the previous year.
- Public Account disbursements (₹ 1,62,817 crore) increased by ₹ 13,417 crore (8.98 *per cent*) over the previous year.
- Debt repayments increased by ₹ 2,056 crore (22.74 *per cent*) over the previous year. This was largely due to increase in repayment of special securities issued to NSSF[4] of the GoI by ₹ 1,483 crore (33.64 *per cent*).

Details of Capital and Public Account Receipts of the State during 2016-17 are shown in **Chart 1.5.**

Chart 1.5: Details of Capital and Public Account Receipts of Government of West Bengal



Source: Finance Accounts of Government of West Bengal (2016-17)

[4] *National Small Savings Fund*

- Public Debt receipts increased by ₹ 1,708 crore (4.94 *per cent*) while repayment of public debt increased by ₹ 2,056 crore (22.74 *per cent*).
- Market borrowings formed a significant portion of debt receipts. Its contribution to debt receipts increased to 94.81 *per cent* (₹ 34,431 crore) during 2016-17 from 69.34 *per cent* (₹ 24,000 crore) during 2015-16.
- Public Account Receipts (₹ 1,69,633 crore) increased by ₹ 20,025 crore (13.38 *per cent*) over the previous year (₹ 1,49,608 crore). This was mainly due to increase in (i) Deposits and Advances (₹ 4,487 crore), (ii) Reserve Funds (₹ 2,223 crore) and (iii) Small Savings and Provident Funds (₹ 856 crore).
- Recovery on loans and advances witnessed a progress of ₹ 2,401 crore (289 *per cent*) during 2016-17. This happened mainly due to higher repayment of loans by WBSEDCL[5] (₹ 1,735 crore).
- Cash balance position of the State increased by ₹ 6,650 crore (41.97 *per cent*) during the year. This was due to increase in year-end cash balance investment by ₹ 5,693 crore (83.07 *per cent*).

The inflow and outflow representing the receipts and disbursements during 2016-17 is exhibited below in terms of every Rupee in **Charts 1.6** and **1.7**.

Chart 1.6: Inflow of every Rupee

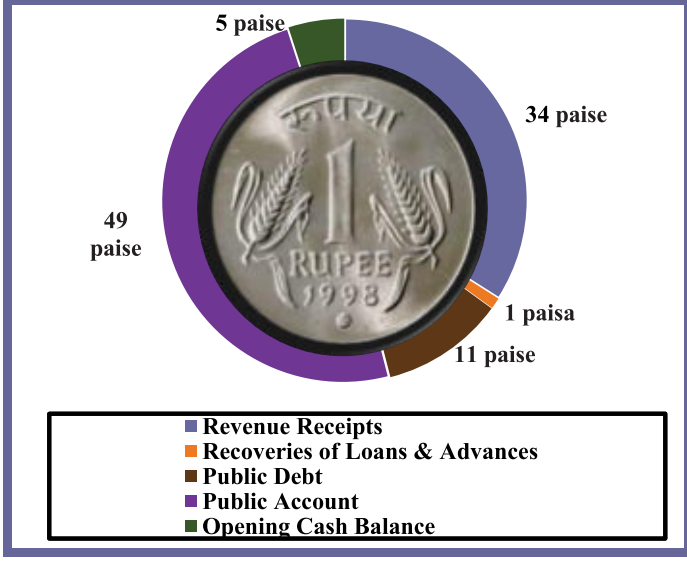
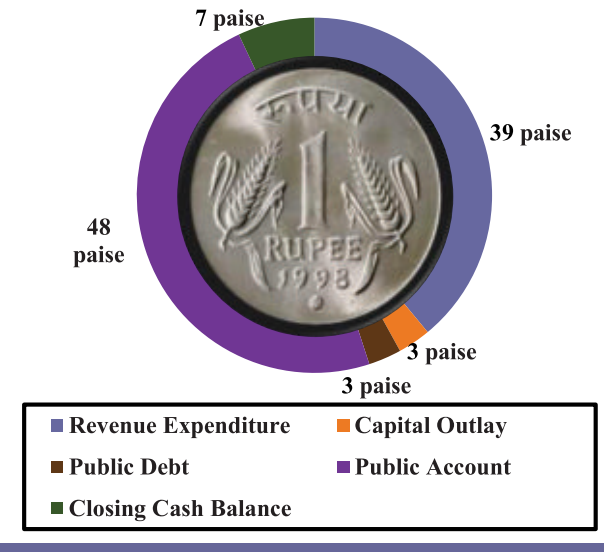


Chart 1.7: Outflow of every Rupee



Source: Finance Accounts of Government of West Bengal (2016-17)

N.B: Disbursement of Loans & Advances (0.3 paisa) is not shown in Chart 1.7.

Charts 1.6 and **1.7**show that for every one rupee:

- Revenue Expenditure was primarily met out of the Revenue Receipts with Public Debt also being a contributor;
- The deficit financing was compensated through borrowings by eight paise.

[5] *West Bengal State Electricity Distribution Company Limited under West Bengal Power Sector Reforms Transfer Scheme, 2007*

1.1.2 Review of the fiscal situation

The 14th Finance Commission (FC) had recommended that every State needed to amend the Fiscal Responsibility and Budget Management (FRBM) Act. Fourteenth FC recommended working out a fiscal reform path to make credible progress towards fiscal consolidation. ***However, as of September 2017, no further amendment[6] was made to the Act in the State to factor in the recommendations of 14th FC.***

Major fiscal variables provided in the budget based on the recommendations of the 14th FC along with the actuals for 2016-17 are depicted in **Table 1.3.**

Table 1.3: Targets for major fiscal variables

Fiscal variables	2016-17			
	14th FC targets for the State	Targets proposed in the Budget	Projections made in Five Year Fiscal plan/MTFP**	Actuals for 2016-17
Revenue deficit (₹ in crore)	Nil	Nil	9,469	16,086
Fiscal deficit (₹ in crore)	NA*	19,355	25,336	25,386
Revenue deficit/GSDP (in *per cent*)	Nil	Nil	0.96	1.29
Fiscal Deficit/GSDP (in *per cent*)	3.00	1.96	2.56	2.03
Ratio of total Outstanding Debt of the Government to GSDP(in *per cent*)	36.24	33.72	33.71	26.99

Source : 14th FC report and MTFPS 2017-18
***In the MTFPS, RE figures for 2016-17 were mentioned.*
**Actual figures not mentioned.*

The fiscal targets and achievements in 2016-17 are as below:

On the basis of the recommendation of the 14th FC, Post-Devolution Revenue Deficit grant of ₹3,311 crore was given to West Bengal during 2016-17 to meet the deficit of the State. The Revenue Deficit of the State during the year was ₹16,086 crore, which was 1.29 per cent of GSDP. In respect of the ratio of Fiscal Deficit to GSDP, the target set (i) in the budget estimates was not achieved and (ii) by 14th FC and MTFPS was achieved. State achieved the target set in respect of the ratio of outstanding debt to GSDP (Table 1.3).

Disclosures regarding major works and contracts, committed liabilities in respect of land acquisition charges, unpaid bills on works and supplies, statement of assets, etc., as prescribed in the WBFRBM Act, 2010, were not given in the MTFPS, thereby affecting the transparency in fiscal operations of the State Government.

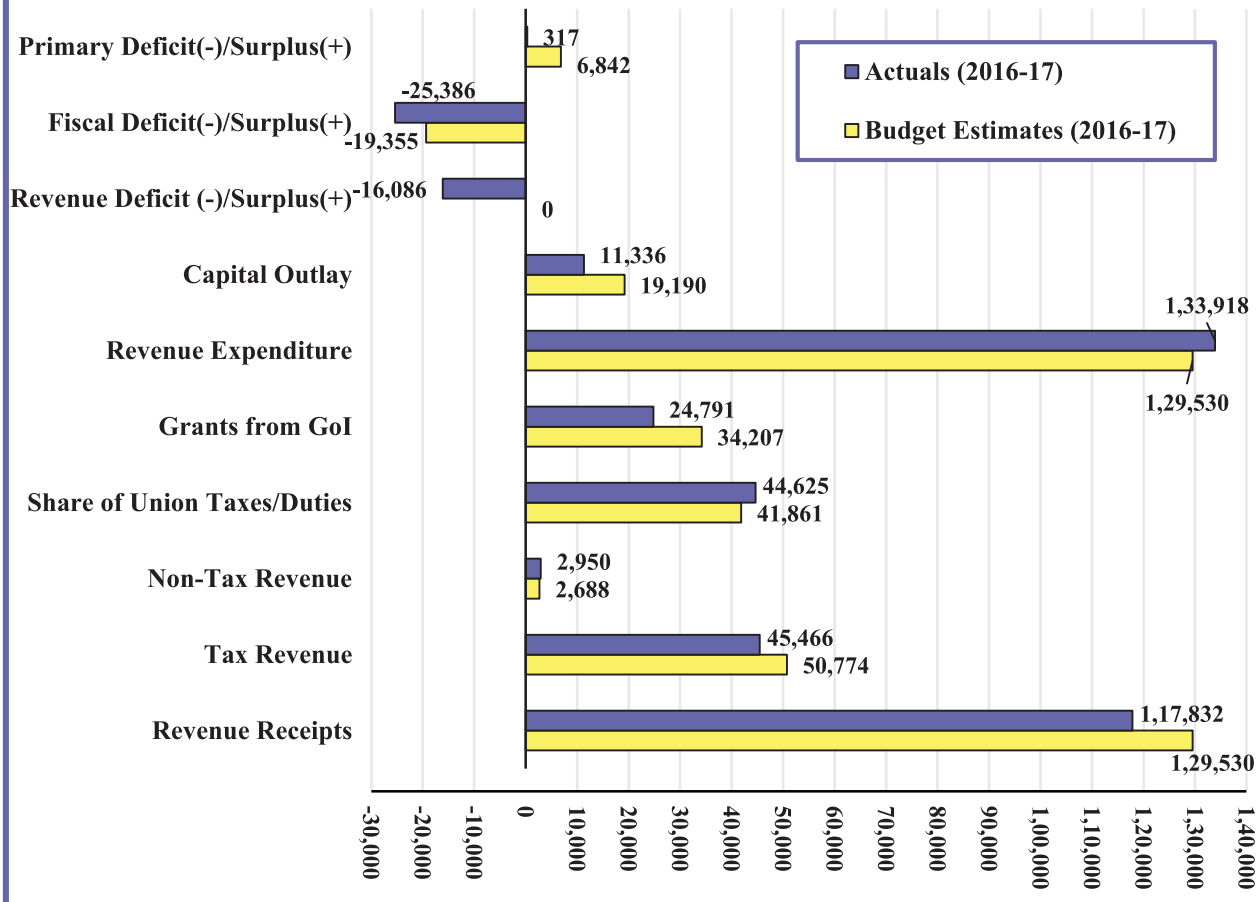
1.1.3 Budget Estimates and Actuals

Budget papers presented by the State Government provide projections or estimations of receipts and expenditure for a particular fiscal year. The importance of accuracy in estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from budget estimates are indicative of non-attainment of the desired fiscal objectives. Compared to the Budget Estimates for 2016-17, there was variation in actuals (***Appendix 1.5***) in the case of several key fiscal parameters. **Chart 1.8** presents the Budget Estimates and actuals for some important parameters.

[6] *Last amendment in the WBFRBM Act, 2010 was done in April 2011*

Chart 1.8: Selected Fiscal Parameters: Budget estimates *vis-à-vis* actuals

(₹ in crore)



Source: Budget publications and Finance Accounts of Government of West Bengal (2016-17)

As may be observed from the **Chart 1.8**, as compared to Budget Estimates (i) State's actual Revenue Receipts were less by ₹ 11,698 crore (9.03 *per cent*), (ii) State's own Tax Revenue was less by ₹ 5,308 crore (10.45 *per cent*), (iii) Non-tax revenue was higher by ₹ 262 crore (9.75 *per cent*), (iv) Share of Union Taxes/Duties was higher by ₹ 2,764 crore (6.60 *per cent*), (v) Revenue Expenditure was higher by ₹ 4,388 crore (3.39 *per cent*) and (vi) Capital expenditure was less by ₹ 7,854 crore (40.93 *per cent*) .

1.1.4 Major policy initiatives/reforms in the budget

Major policy initiatives/reforms in the budget are given in **Table 1.4**:

Table 1.4: Major policy announcement in the Budget

Sl. No.	Policy announcement details
1	Enhancement of outlay for Swami Vivekananda Merit-cum-Means Scholarship under higher education for support to students belonging to economically weaker sections.
2	Introduction of two *e*-classrooms in the first phase in each of 732 government-aided Universities, Government colleges and 2,000 secondary and higher secondary schools.
3	Enhancing monetary limit (₹ 1 lakh or above) in filing appeal order for disputed amount of litigation under Value Added Tax (VAT) law to bring down administrative costs for collection of revenue.

4	Reducing time limit (from one year to six months) for disposal of appeal cases under VAT law.
5	Raising the exemption limit of profession tax (up to ₹ 10,000 per month from ₹ 8,500 per month), to provide relief to low salaried employees and wage earners.
6	Extending financial support to micro and small enterprises for another three years from 1 April 2016.
7	Relieving payment of rural employment and education cess to provide relief to the tea industry.
8	Abolishing Settlement Commission in view of disposal of outstanding VAT/sales tax liabilities through Fast Track Courts.

Source: Budget Statement 2016-17, Government of West Bengal

These initiatives/reforms required follow up in the budgetary forecast of the fiscal 2017-18 to assess the actual extent of implementation. However, the budget of the fiscal 2017-18 did not disclose any specific details about their implementation.

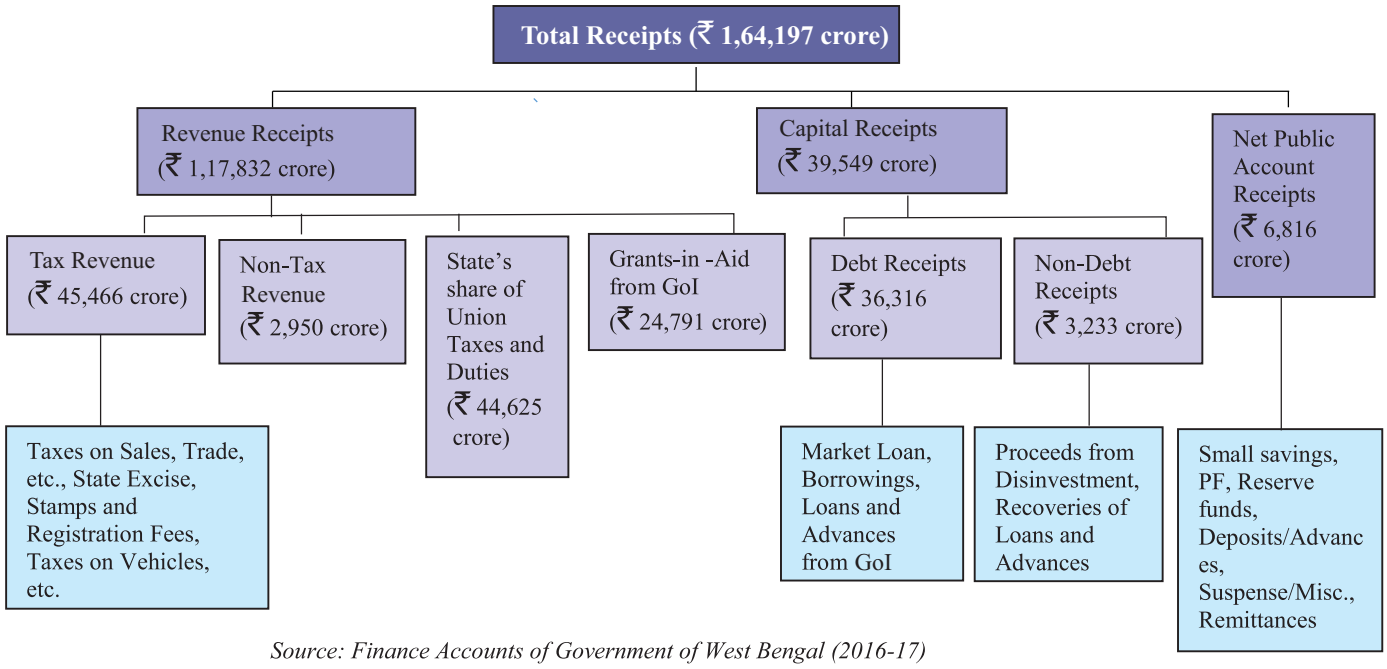
1.2 Resources of the State

1.2.1 Resources of the State as per Finance Accounts

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government.

Charts 1.9 and **1.10** depict the composition of receipts of the State during the current year while **Chart 1.11** depicts the trends in various components of receipts during 2012-13 to 2016-17.

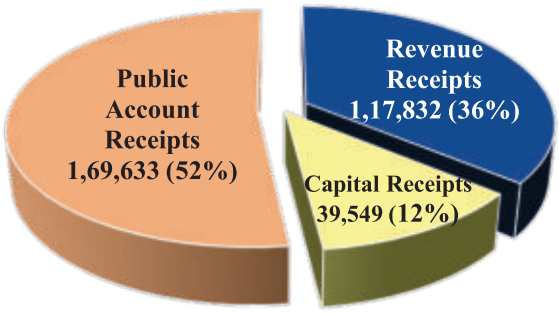
Chart 1.9: Components and sub-components of Resources



Source: Finance Accounts of Government of West Bengal (2016-17)

Chart 1.10: Composition of Receipts during 2016-17

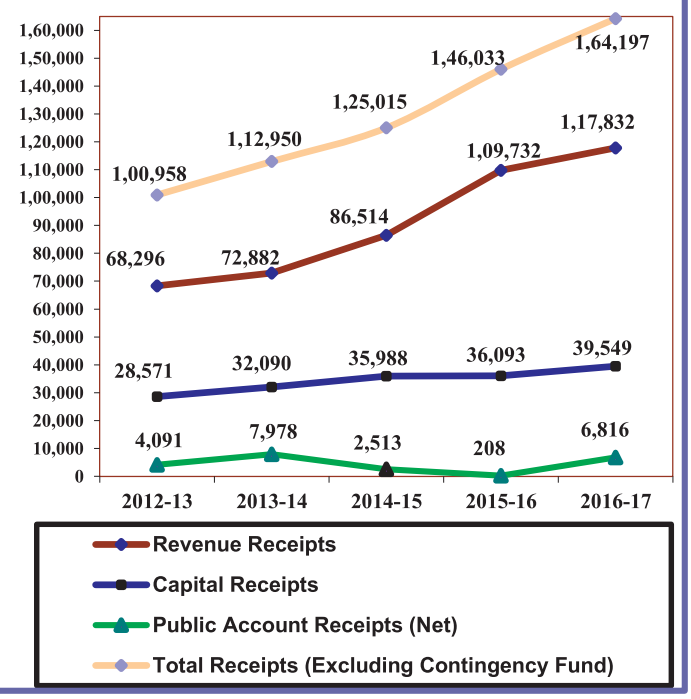
(₹ in crore)



Source: Finance Accounts of Government of West Bengal (2016-17)

Total receipts increased (62.63 *per cent*) to ₹ 1,64,197 crore in 2016-17 from ₹ 1,00,958 crore in 2012-13. Revenue Receipts increased from ₹ 68,296 crore to ₹ 1,17,832 crore during the period. These were due to increase in (i) State's share of central tax transfers, (ii) Grants-in-Aid from Government of India and (iii) higher collection of State's own taxes as well as Non-Tax revenue. As a result, the share of Revenue Receipts as percentage of total receipts increased from 68 *per cent* in 2012-13 to 72 *per cent* in 2016-17. However, the share of Capital Receipts decreased to 24 *per cent* in 2016-17 from 28 *per cent* in 2012-13. The share of net Public Account Receipts to the total receipts remained about four *per cent* during 2012-13 to 2016-17.

Chart 1.11 : Trends in receipts (₹ in crore)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Revenue receipts grew at a CAGR of 14.61 *per cent* while capital receipts grew at a CAGR of 8.47 *per cent* during 2012-13 to 2016-17. The share of revenue receipts in total receipts varied between 64.53 *per cent* and 75.14 *per cent* during 2012-17. The share of capital receipts in total receipts fluctuated between 24.09 *per cent* and 28.79 *per cent* during the last five years.

[7] *Linear compounded annual growth rates have been used as a proxy for CAGR.*

1.3 Revenue Receipts

The trends and composition of revenue receipts during the period 2012-13 to 2016-17 are shownin **Charts 1.12** and **1.13** respectively.

Chart 1.12 : Trends in Revenue Receipts

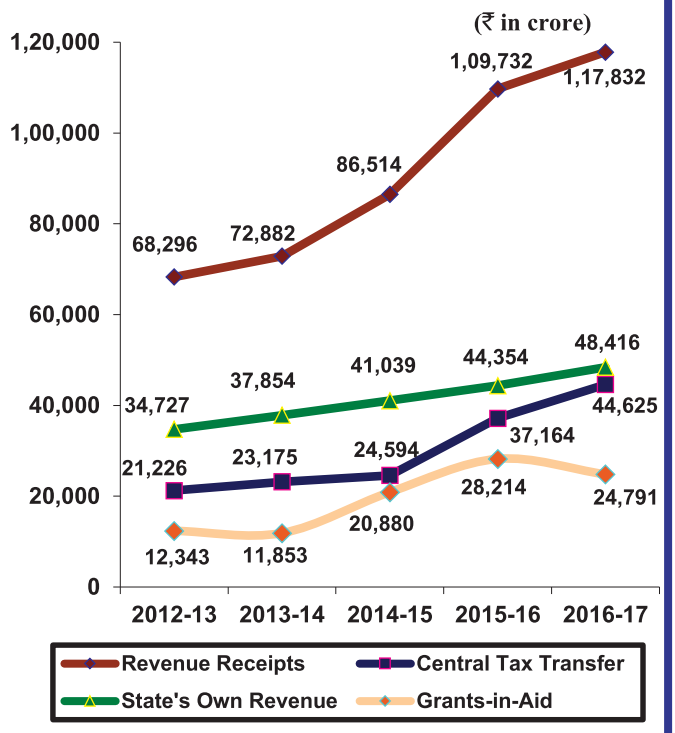
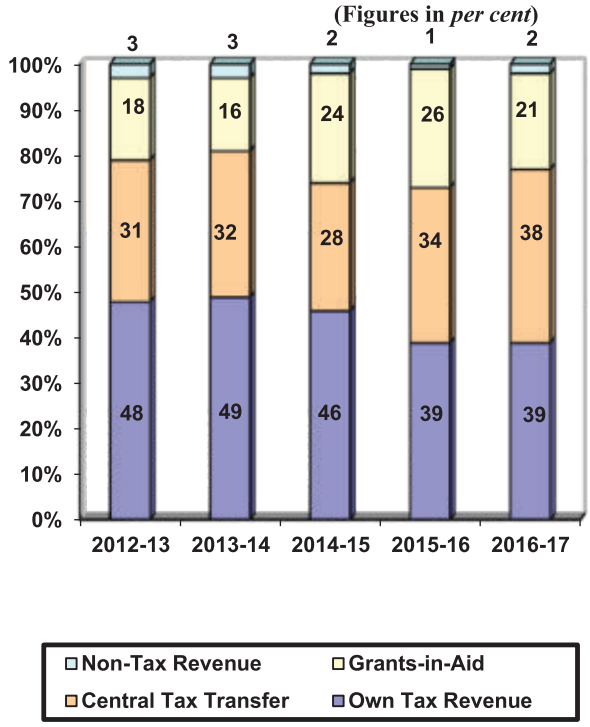


Chart 1.13 : Composition of Revenue Receipts



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Revenue Receipts showed progressive increase to ₹ 1,17,832 crore in 2016-17 from ₹ 68,296 crore in 2012-13 registering a growth of 72.53 *per cent*. State's own resources contributed to ₹ 48,416 crore (41 *per cent*). The balance came from GoI in the form of State's share of taxes and Grants-in-Aid. There was an increase of (i) ₹ 7,461 crore (20.08 *per cent*) in State's share in Union taxes and duties, (ii) ₹ 2,974 crore in State's own Tax Revenue (seven *per cent)* and (iii) ₹ 1,088 crore in Non-Tax Revenue (58.43 *per cent)*. Increase in revenue receipts was partly *offset* by decrease in Grants from GoI by 12.13 *per cent* (₹ 3,423 crore). These factors resulted in an overall increase of ₹ 8,100 crore (seven *per cent*) in revenue receipts during 2016-17 over the previous year.

It was observed that in the last five years, the percentage of central transfer (including Grants-in-Aid) increased while the State's own share decreased. Trends of share of receipts from central transfer and state own receipt for the year 2012-13 to 2016-17 are depicted in **Chart 1.13.**

The trends in Revenue Receipts relative to GSDP are shown in **Table 1.5**.

Table 1.5: Trends in Revenue Receipts relative to GSDP

Years	2012-13	2013-14	2014-15	2015-16	2016-17
GSDP (₹ in crore)	**6,85,943**	**7,94,668**	**9,08,752**	**10,83,155**	**12,51,067**
Rate of growth of GSDP (*per cent*)	**14.54**	**15.85**	**14.36**	**19.19**	**15.50**
Revenue Receipts (RR) (₹ in crore)	**68,296**	**72,882**	**86,514**	**1,09,732**	**1,17,832**
Rate of growth of RR (*per cent*)	16.24	6.71	18.70	26.84	7.38
RR/GSDP (*per cent*)	9.96	9.17	9.52	10.13	9.42
State's Own Tax Revenue (₹ in crore)	**32,809**	**35,831**	**39,412**	**42,492**	**45,466**
Rate of growth of State's Own Tax Revenue (*per cent*)	31.56	9.21	9.99	7.81	7.00
Buoyancy Ratios[8]					
Revenue Receipts Buoyancy *w.r.t.* GSDP	1.12	0.42	1.30	1.40	0.48
State's Own Tax Buoyancy *w.r.t.* GSDP	2.17	0.58	0.70	0.41	0.45
Revenue Receipts Buoyancy *w.r.t.* State's own taxes	0.51	0.73	1.87	3.43	1.05

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

During 2016-17, (i) Grants-in-Aid from GoI were reduced by 12.13 *per cent* and (ii) the growth of GSDP surpassed the growth of State Own Tax Revenue. These factors contributed to bring down the Revenue Receipts Buoyancy with respect to GSDP to 0.48 from 1.40 during the previous year.

1.3.1 State's Own Resources

The State's own resources comprised Revenue Receipts from its Own Tax and Non-Tax sources (***Appendix 1.6)***. The actual receipts under State's tax and Non-Tax revenue *vis-à-vis* assessment made by the 14th FC, the State Government in Budget and MTFP are indicated in **Table 1.6.**

Table 1.6: Actual Tax and Non-Tax Revenue *vis-à-vis* projections

(₹ in crore)

	14th FC projection	Budget estimates	MTFP projection[9]	Actual
Own Tax Revenue	64,121	50,774	48,927	45,466
Non-Tax Revenue	4,149	2,688	2,038	2,950

Source: 14th FC Report, Budget Publication 2016-17, MTFPS and Finance Accounts of Government of West Bengal (2016-17)

Table 1.6 shows that the actual realization of tax revenue was lower than (i) assessment of the 14th FC by 29.09 *per cent*, (ii) projections made in the Budget by 10.45 *per cent* and (iii) projections made in the MTFP by 7.07 *per cent.* The non-tax revenue of the Government fell short of the assessment of the 14th FC by 28.90 *per cent*. It, however,(i) exceeded the projection made in the budget by 9.75 *per cent* and (ii) exceeded MTFP projection by 44.75 *per cent*.

[8] *Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, Revenue Receipts Buoyancy at 0.48 implies that Revenue Receipts tend to increase by 0.48 percentage points, if the GSDP increases by one per cent.*

[9] *In the MTFPS, Revised Estimates figures for 2016-17 were mentioned.*

During 2016-17, State's own aggregate revenue (₹ 48,416 crore) was lower than projection of the 14th FC (₹ 68,270 crore), Budget estimation (₹ 53,462 crore) and MTFP projection (₹ 50,965 crore).

1.3.1.1 Tax Revenue

The head-wise components of Tax Revenue during 2012-13 to 2016-17 are shown in **Table 1.7**.

Table 1.7: Head-wise components of State's Tax Revenue **(₹ in crore)**

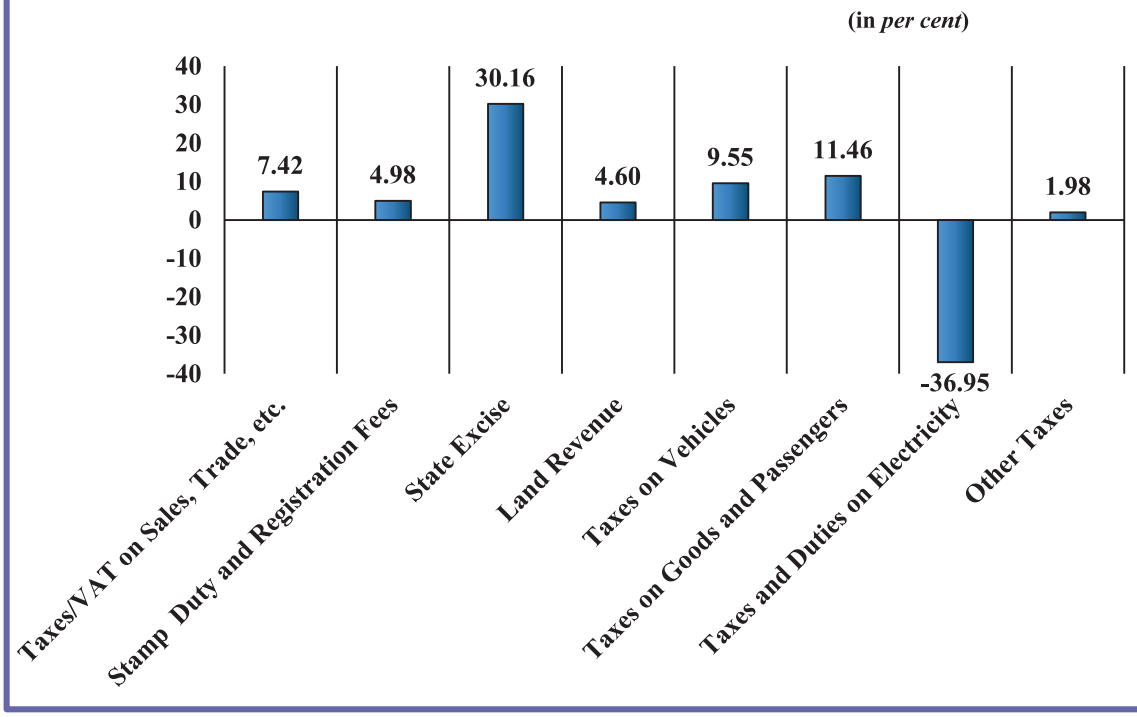
Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Percentage Variations in 2016-17 over previous year	CAGR
Taxes/VAT on Sales, Trade, etc.	18,555	21,931	24,022	26,050	27,983	7.42	10.82
Stamp Duty and Registration fees	4,357	4,053	4,196	4,175	4,383	4.98	0.15
State Excise	2,621	3,018	3,587	4,015	5,226	30.16	18.83
Land Revenue	2,024	2,254	2,276	2,456	2,569	4.60	6.14
Taxes on Vehicles	1,222	1,351	1,505	1,707	1,870	9.55	11.22
Taxes on Goods and Passengers	1,284	1,000	859	838	934	11.46	(-)7.65
Taxes and Duties on Electricity	1,837	1,213	1,947	2,092	1,319	(-) 36.95	(-)7.95
Other taxes	909	1,011	1,020	1,159	1,182	1.98	6.79
Total	**32,809**	**35,831**	**39,412**	**42,492**	**45,466**	**7.00**	**8.50**

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Table 1.7 shows that the State's Own tax revenue registered a growth of seven *per cent* in 2016-17 over the previous year due to increases in (i) State Excise (30.16 *per cent*), (ii) Taxes on Goods and Passengers (11.46 *per cent*), (iii) Taxes on Vehicles (9.55 *per cent*), (iv) Taxes/VAT on Sales, Trades, etc. (7.42 *per cent*), (v) Stamp Duty and Registration Fees (4.98 *per cent*) and (vi) Land Revenue (4.60 *per cent*). This was *offset* by decrease under Taxes and Duties on Electricity (36.95 *per cent*).

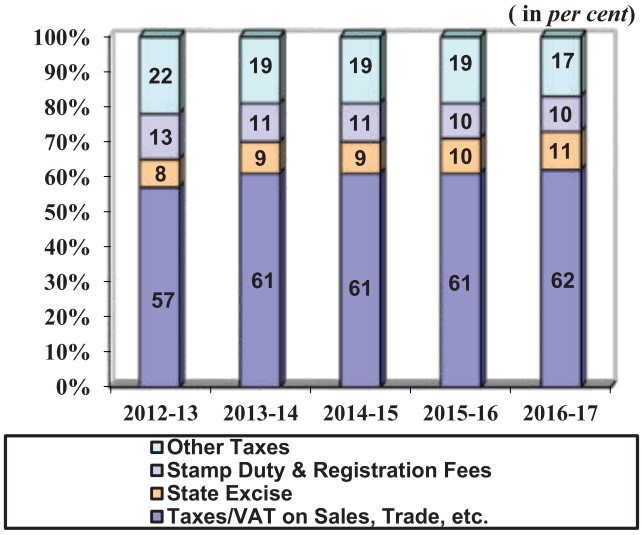
The percentage variation of components of State's Tax Revenue in 2016-17 over previous year has been depicted in **Chart 1.14.**

Chart 1.14: Variations in components of Tax Revenue in 2016-17 over the previous year



Source: Finance Accounts of Government of West Bengal (2016-17)

Chart 1.15: Comparative study of various components of Tax Revenue during 2012-17



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)
Note-Other taxes also include Land Revenue, Taxes on Vehicles, Goods and Passengers and Taxes and Duties on Electricity

During the period 2012-17, Taxes/VAT on Sales, Trade, etc. accounted for major portion of State's Own Tax Revenue. Contribution of Sales Tax and State Excise to Tax Revenue increased by five *per cent* and three *per cent,* respectively from 2012-13 to 2016-17. The share of Stamp Duty/Registration fees and other taxes, however, decreased by three and five *per cent*, respectively during the aforesaid period **(Chart 1.15)**.

1.3.1.2 Non-Tax Revenue

The components of Non-Tax Revenue during the period from 2012-13 to 2016-17 are shown **Table 1.8.**

Table 1.8: Components of Non-Tax Revenue **(₹ in crore)**

Revenue Head	2012-13	2013-14	2014-15	2015-16	2016-17	Percentage Variations over previous year
Interest receipts	934 (48.70)	986 (48.74)	277 (17.02)	335 (17.99)	1,201 (40.71)	258.51
Dividends and Profit	2 (0.10)	8(0.40)	6(0.37)	12(0.65)	1(0.03)	(-) 91.67
Other non-tax receipts	982 (51.20)	1,029 (50.86)	1,344 (82.61)	1,515 (81.36)	1,748 (59.26)	15.38
Total	**1,918**	**2,023**	**1,627**	**1,862**	**2,950**	

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)
Figures in brackets indicate the share of the components.

Non-tax revenue was 2.50 *per cent* of the revenue receipts during 2016-17. As indicated in **Table 1.8**, Non-Tax Revenue grew by ₹ 1,088 crore (58.43 *per* cent) over the previous year. This was mainly due to increase in (i) collection of interest from Public Sector Undertakings by ₹ 700 crore, (ii) contribution of interest from investment of surplus cash balances under treasury bills by ₹ 133 crore, (iii) receipts from elementary education by ₹ 121 crore and (iv) mineral concession fees, rents and royalties by ₹ 107 crore. This was partly *offset* by decrease in collection on account of contributions and recoveries towards pension and other retirement benefits by ₹ 46 crore.

Short accounting of Non-tax receipts

As per West Bengal Budget Manual (WBBM), the income derived from cess imposed by law was to be credited to the Consolidated Fund.

Government of West Bengal did not give cognizance to the directive stated in the West Bengal Motor Transport Workers' Welfare Cess Act, 2010[10]. They also did not give cognizance to the directives stated in the Manual and changed the accounting procedures through Administrative orders[11]. The Finance Department did not comply with the conditions stated in the WBBM. Thus cess (₹ 44 crore) collected during 2014-17 was directly booked under the Public Account instead of Consolidated Fund. Consequently, revenue receipts were understated by ₹ 44 crore with corresponding overstatement of revenue deficit to the same extent.

Inflated Non-tax receipts

As per Indian Government Accounting Standard (IGAS)-4, Departmental Commercial Undertakings (DCU) means an entity whose receipts and payments flow into and out of Consolidated Funds or the Public Account.

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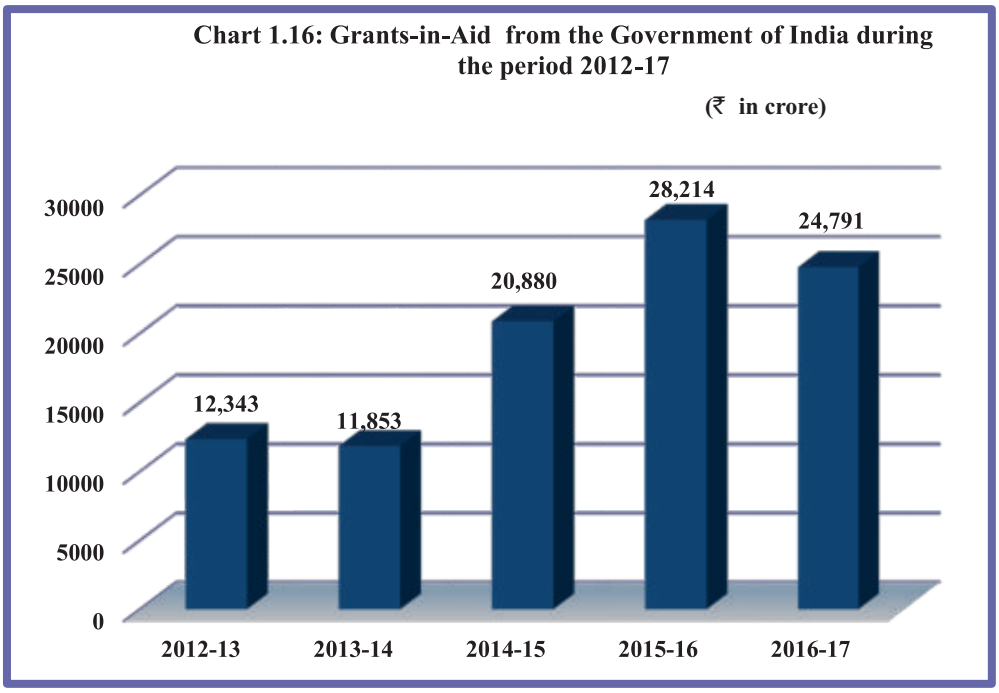
[10] *The Act did not prescribe the accounting procedure to be followed as per the prevalent accounting principle*
[11] *Issued by the Finance department in June 2014 followed by September 2016*

Irrigation, Navigation and Multipurpose river projects are not considered as DCU since those projects did not met the criteria as per IGAS-4. Also, those projects had not been declared as DCU by the State. There was book adjustment of ₹ 94 crore between the heads of Interest Receipts and Interest Payments. As this transaction did not flow from Consolidated Fund or Public Account, the book adjustment was not in order. Booking of interest of ₹ 94 crore under these projects through adjustment thus inflated the interest receipts.

1.3.2 Grants-in-Aid from Government of India

The trends of release of Grants-in-Aid by GoI during 2012-17 are shown in **Chart 1.16.**

Chart 1.16: Grants-in-Aid from the Government of India during the period 2012-17



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

The trends of release of Grants-in-Aid by GoI under non-plan, State plan, centrally sponsored and central plan schemes during 2012-17 are shown in **Table 1.9**.

Table 1.9: Components of Grants-in-Aid **(₹ in crore)**

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Non-Plan Grants	4,032	3,790	3,271	11,753	10,217
Grants for State Plan Schemes	5,004	4,149	17,250	14,997	14,443
Grants for Central Plan Schemes	150	187	365	1,464	131
Grants for Centrally Sponsored Schemes	3,157	3,727	(-) 6	-	-
Total	**12,343**	**11,853**	**20,880**	**28,214**	**24,791**
Percentage of increase over previous year	(-) 11.13	(-) 3.96	76.16	35.12	(-) 12.13
Total grants as a percentage of Revenue Receipts	18.07	16.26	24.13	25.71	21.04

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

During 2016-17, Grants-in-Aid from GoI decreased by ₹ 3,423 crore over the previous year. The decrease was in non-plan grants (₹ 1,536 crore), central plan grants (₹ 1,333 crore) and grants for CASP[12] (₹ 554 crore). Decrease under non-

[12] *Central Assistance to State Plan*

plan grants was mainly due to short release of Post-Devolution Revenue Deficit Grants (₹ 5,138 crore). This was partly *offset* by contribution towards distribution of rice under TPDS[13] to BPL families (₹ 2,442 crore) and increased release in grants for Local Bodies (₹ 1,915 crore).

Out of 28 schemes, (i) six schemes were categorised as Core of the Core[14], (ii) 20 as Core[15], and (iii) two as Optional. In the Core of the Core scheme 'MGNREGA[16]', central share reduced by ₹ 666 crore. Central share in some of the core schemes had reduced significantly. These included (i) PMGSY[17] (₹ 608 crore), (ii) NHM[18] (₹ 222 crore) and (iii) ICDS[19](₹ 125 crore). However, in core schemes, such as, PMAY[20] and MDM[21], central shares increased by ₹ 1,750 crore and ₹ 313 crore, respectively over the previous year.

Misclassification of grants-in-Aid from Government of India

Minor head '315' (Revenue nature) relates to 'Assistance to Local Bodies'.

Government of India had launched centrally sponsored scheme, AMRUT[22] in June 2015 to augment robust sewage networks, water supply and other infrastructure through implementation of urban renewal projects. Government of West Bengal was to provide budget provision under the revenue head.

During 2016-17, Government of West Bengal, made a budget provision of ₹ 225 crore under the Capital Outlay for accommodating the "Central Share". A total of ₹ 153 crore was incurred for the scheme and booked under capital head instead of revenue head. This resulted in misclassification of expenditure by ₹ 153 crore. Consequently, Revenue deficit was understated by ₹ 153 crore.

1.3.3 Central Tax Transfers

Under the recommendations of the 14th FC, share of all States in the divisible pool of central taxes and duties was increased to 42 *per cent* with effect from 2015-16 from 32 *per cent* recommended by the 13th FC. The larger devolution was due to increased flow of untied fiscal resources in place of tied resources.

There was an increase (20.08 *per cent*) in central tax transfers to ₹ 44,625 crore in 2016-17. The increase in the first year of the 14th FC (2015-16) was 51.10 *per cent* over the previous year. The jump was mainly on account of increase in share of net proceeds under (i) corporation tax by 22.32 *per cent* (₹ 2,612 crore), (ii) Service Tax by 11.70 *per cent* (₹ 748 crore), (iii) Union Excise Duties by 41.81 *per cent* (₹ 2,073 crore), (iv) Taxes on Income other than Corporation Tax by 22.39 *per cent* (₹ 1,820 crore) and (v) Customs Duty by 3.47 *per cent* (₹ 207 crore).

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[13] *Targeted Public Distribution System*
[14] *Schemes which are for social protection and social inclusion*
[15] *Schemes which form part of the National Development Agenda*
[16] *Mahatma Gandhi National Rural Employment Guarantee Act*
[17] *Pradhan Mantri Gram Sadak Yojana*
[18] *National Health Mission*
[19] *Integrated Child Development Services*
[20] *Pradhan Mantri Awas Yojana*
[21] *Mid-Day Meal*
[22] *Atal Mission for Rejuvenation and Urban Transformation*

During the year, the central tax transfer increased by ₹ 7,461 crore (20.08 *per cent*) and capital expenditure, decreased by ₹ 1,084 crore (8.73 *per cent*) over previous year.

The central tax transfers were primarily aimed at meeting the revenue expenditure needs of the State. To support such funding, the State could have enhanced its spending on capital outlay out of its own resources. This approach would have established a path of utilisation of financial resources in an appropriate manner. Such reduction in capital expenditure despite augmentation of central tax transfers, however, undermined the appropriateness of use of financial resources.

1.4 Capital Receipts

The trends in growth and composition of capital receipts for the period 2012-17 are depicted in **Table 1.10**.

Table 1.10: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Receipts (CR)	**28,571**	**32,090**	**35,988**	**36,093**	**39,549**
Misc. Capital Receipts	Nil	Nil	Nil	653	Nil
Recovery of Loans and Advances	280	1,158	176	832	3,233
Public Debt Receipts[23]	28,291	30,932	35,812	34,608	36,316
of which Market Loans	23,006	24,676	25,192	23,697	34,431
Rate of growth of Public Debt Receipts	6.54	9.34	15.78	(-) 3.36	4.94

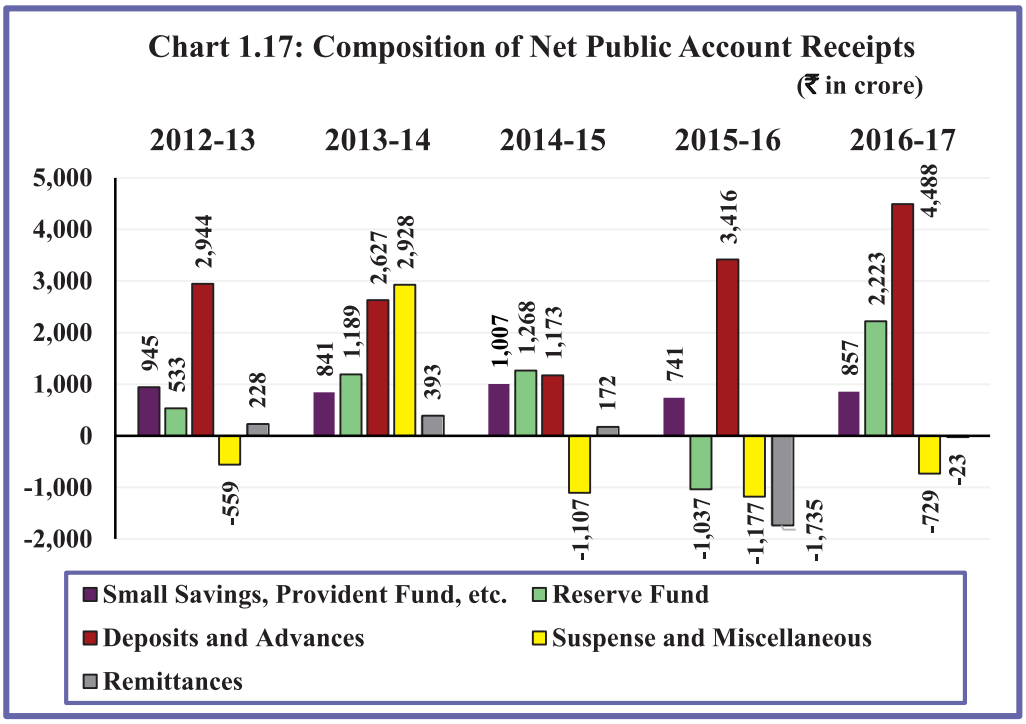
Source: Finance Accounts of Government of West Bengal (2012 13 to 2016 17)

During 2016-17, capital receipts increased by 9.58 *per cent* over the previous year. This was mainly on account of increase in market loans by ₹ 10,734 crore, and recovery of loans and advances by ₹ 2,401 crore over the previous year. This was partly *offset* by discontinuation of loans from NSSF at the instance of the 14th FC and short receipt of loans from Government of India by ₹ 140 crore.

1.5 Net Public Account Receipts

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 of the State, are kept in Public Account set up under Article 266(2) of the Constitution of India and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance, after disbursements, is the amount of funds available with the Government for its use. The trends and composition of net Public Account receipts for the period 2012-13 to 2016-17 are depicted in **Chart 1.17.**

[23] *Excluding Ways and Means advances from RBI*



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

The above Chart indicates that during 2016-17, Net Public Account Receipts increased by ₹ 6,608 crore over the previous year. It was mainly due to net increase in reserve fund (₹ 3,260 crore) and deposits and advances (₹ 1,072 crore).

1.6 Application of Resources

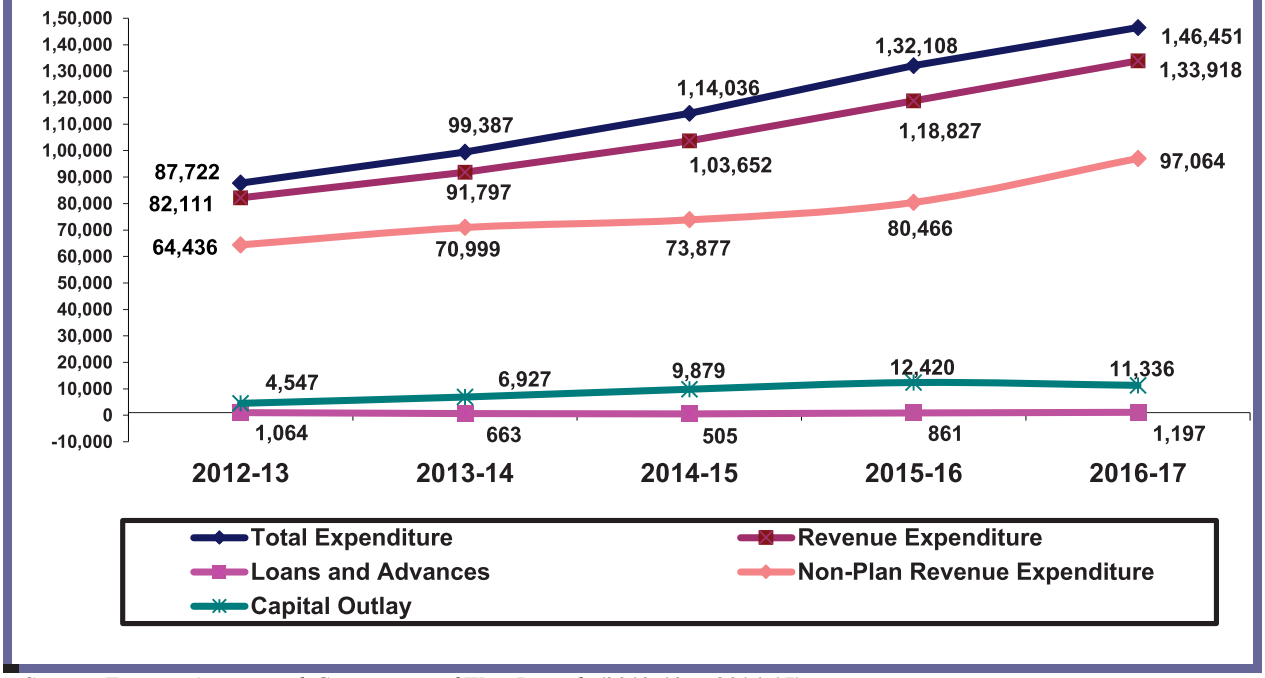
Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.6.1 Growth and composition of expenditure

Chart 1.18 presents the trends in total expenditure over the period 2012-17.

Chart 1.18 : Total Expenditure: Trends and Composition

(₹ in crore)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

1.6.2 Total Expenditure

Total Expenditure (TE) consisted of expenditure on (i) General Services including Interest Payments, (ii) Social Services, and (iii) Economic Services, (iv) Grants-in-Aid and (v) disbursement of Loans and Advances. The movement of relative share of the components of expenditure is indicated in **Chart 1.19**. TE of the State increased by 67 *per cent* to ₹ 1,46,451 crore in 2016-17 from ₹ 87,722 crore in 2012-13. It was due to increase in Revenue Expenditure (₹ 51,807 crore), Capital Outlay (₹ 6,789 crore) and disbursement of loans and advances (₹ 133 crore). The share of Revenue Expenditure in TE decreased to 91 *per cent* in 2016-17 from 94 *per cent* during 2012-13. The share of Capital Expenditure increased to eight *per cent* in 2016-17 from five *per cent* in 2012-13.

The increase of ₹ 14,343 crore in TE during 2016-17 over the previous year was due to increase in non-plan revenue expenditure by ₹ 16,598 crore (20.63 *per cent*). This was partly *offset* by decrease in (i) plan revenue expenditure by ₹ 1,507 crore (3.93 *per cent*) and (ii) capital outlay by ₹ 1,084 crore (8.73 *per cent*).

The compositions of total and sectorial expenditure are depicted in **Charts 1.19** and **1.20** respectively.

Chart 1.19: Total Expenditure: Trends in share of its components
(in *per cent*)

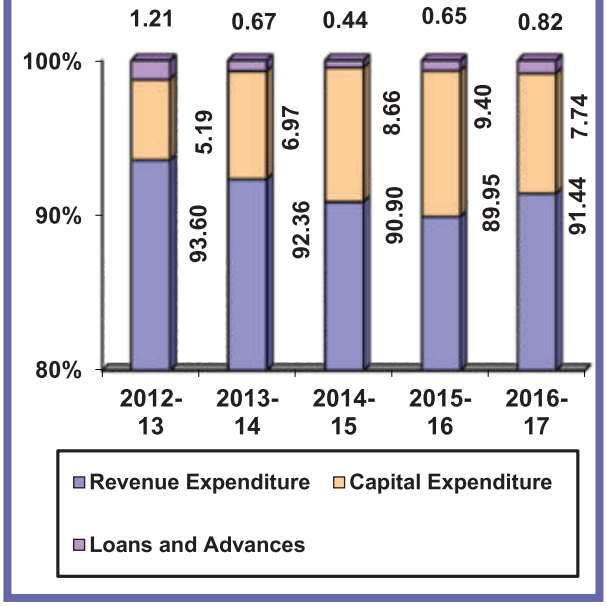
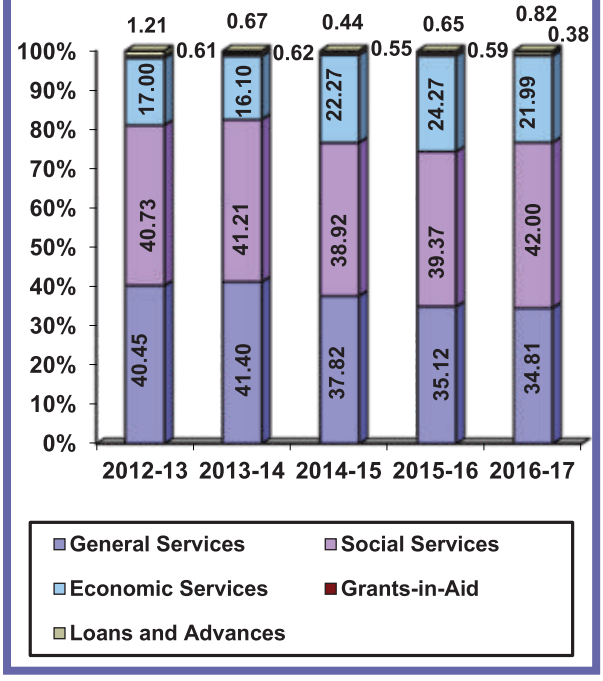


Chart 1.20 : Total Expenditure : Trends by activities
(in *per cent*)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

1.6.3 Capital Expenditure

Capital Expenditure (CE) of the State as proportion of Total Expenditure, increased to 7.74 per cent (₹11,336 crore) in 2016-17 from 5.19 per cent (₹ 4,547 crore) in 2012-13. However, CE (₹ 11,336 crore) decreased (8.73 *per cent*) over the previous year (₹ 12,420 crore), mainly due to less expenditure on (i) infrastructure in Power projects (₹ 1,070 crore), (ii) Medical and Public Health (₹ 597 crore), (iii) Education, Sports, Art and Culture (₹ 222 crore). This was partly *offset* by increases under capital outlay on (i) Urban Development (₹ 609 crore), (ii) Public Works (₹ 129 crore) and (iii) Social Security and Welfare (₹ 93 crore).

1.6.4 Revenue Expenditure

Revenue Expenditure (RE) is incurred to maintain the current level of services and payment of the past obligation and, as such, does not result in any addition to the State's infrastructure and service network. During the period 2012-13 to 2016-17, revenue expenditure increased at a CAGR of 13.01 *per cent*. Revenue Expenditure was substantially higher during 2016-17 (10.99 *per cent)* than the normative projections of the 14th FC (₹ 1,20,663 crore). Major areas of increased expenditure are discussed in the succeeding paragraphs.

1.6.4.1 Committed Expenditure

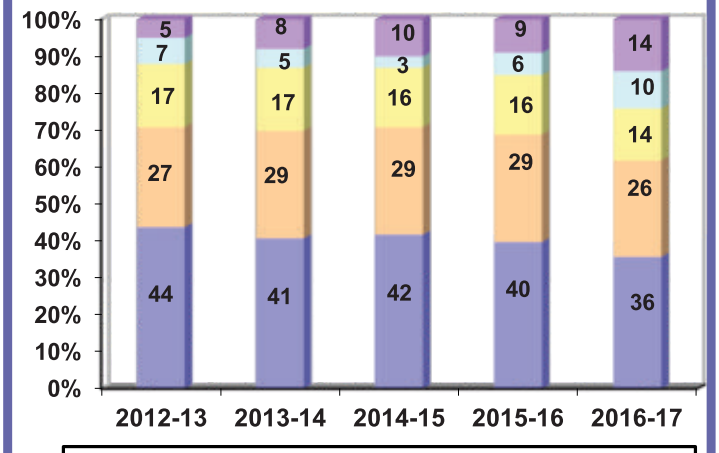
Committed Expenditure of the State Government on Revenue account mainly consists of (i) expenditure on salaries and wages, (ii) pensions, (iii) interest payments and (iv) subsidies. **Table 1.11** presents the trends in expenditure on these components during 2012-17.

Table 1.11: Components of Committed Expenditure (₹ in crore)

Components of Committed Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actuals
Salaries* & Wages, *Of which*	28,342 (41)	29,309 (40)	30,984 (36)	31,931 (29)	36,190	34,688 (29)
Non-Plan Head	26,685	27,678	29,325	30,235	NA	32,919
Plan Head**	1,657	1,631	1,659	1,696	NA	1,769
Interest Payments	17,571 (26)	20,757 (28)	21,588 (25)	23,115 (21)	26,197	25,703 (22)
Expenditure on Pensions	11,036 (16)	11,638 (16)	12,128 (14)	12,860 (12)	14,417	13,945 (12)
Subsidies	4,404 (6)	3,437 (5)	1,909 (2)	5,098 (5)	6,781	9,587 (8)
Total	61,353	65,141	66,609	73,004	83,585	83,923

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17), Voucher Level Computerisation by A.G. (A&E) and Budget Publications
Figures in brackets indicate percentage to revenue receipts
** It also includes the salaries paid out of grants-in-aid*
***Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes;*
NA: Not Available

Chart 1.21 : Share of components of Committed Expenditure in Non-Plan Revenue Expenditure during 2012-17



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Committed expenditure of the State grew at a CAGR of 8.15 *per cent* during 2012-17. Proportion of committed expenditure to revenue expenditure reduced to 62.67 *per cent* during 2016-17 from 74.72 *per cent* during 2012-13. The share of components of committed expenditure in Non Plan Revenue Expenditure (NPRE) during 2012-17 is depicted in **Chart 1.21**. Proportion of salary expenditure to NPRE reduced by eight *per cent*. The proportion of other expenditure and Subsidies to NPRE increased by nine and three *per cent*, respectively from 2012-13 to 2016-17.

(i) Salaries and Wages

Expenditure on salaries and wages (₹ 34,688 crore) grew at a CAGR of 5.18 *per cent* during 2012-17 and constituted 29.44 *per cent* of the Revenue Receipts during the current year. During 2016-17, it was less than the budget estimates by ₹ 1,502 crore (4.15 *per cent*). ***Expenditure on salaries grew by***

8.63 per cent (₹ 2,757 crore) over the previous year. This was mainly due to 9.55 *per cent* growth (₹ 1,692 crore) in salaries for personnel of Local Bodies/Institutions and 18.59 *per cent* growth (₹ 375 crore) in wages.

(ii) Pensions

Expenditure on Pensions (₹ 13,945 crore) grew at a CAGR of 6.02 *per cent* during 2012-17. It was, however, less than the budget estimates by ₹ 472 crore (3.27 *per cent*) in 2016-17. Expenditure on pensions constituted 11.83 *per cent* of the revenue receipts and 10.41 *per cent* of the revenue expenditure during the current year. The State did not introduce the New Pension Scheme despite recommendation of both the 13th and the 14th FCs.

The expenditure on pension during 2016-17 was less than the 14th FC projection (₹ 16,418 crore) by 15.06 per cent.

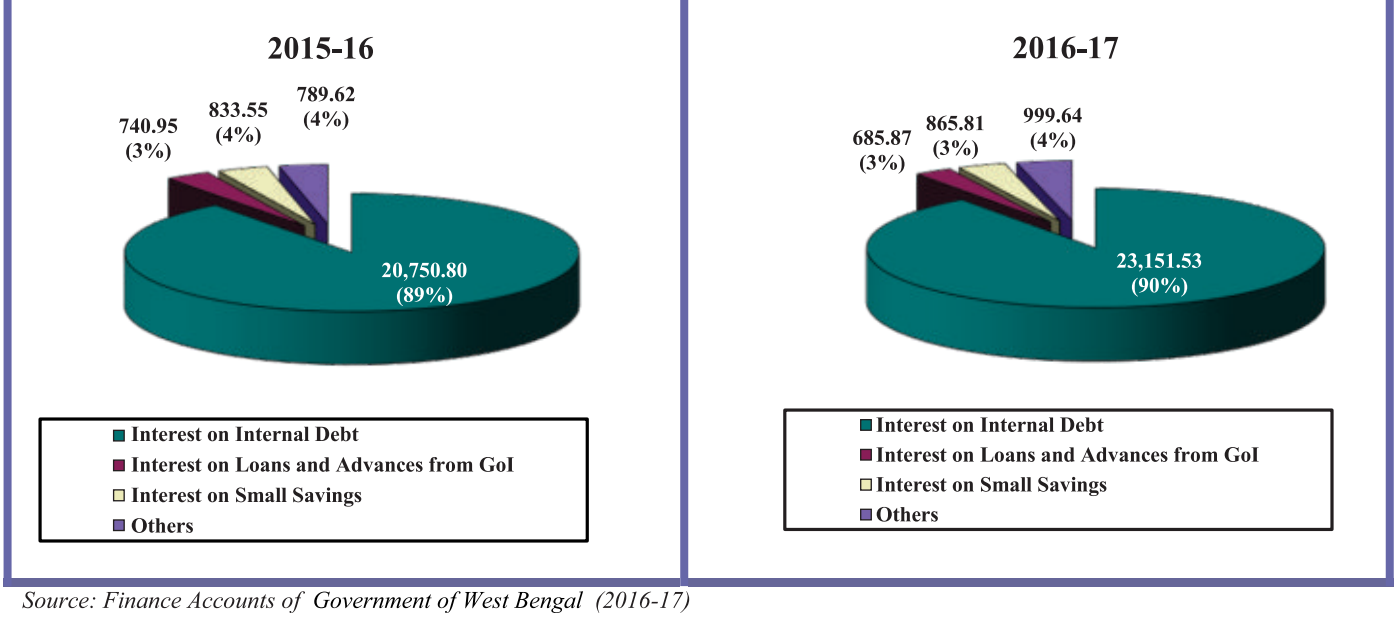
(iii) Interest payments

Expenditure on Interest Payments (₹ 25,703 crore) grew at a CAGR of 9.98 *per cent* during 2012-17. It constituted 56.53 *per cent* of the Tax Revenue during 2016-17 and its proportion in the revenue expenditure decreased to 19.19 *per cent* from 21.40 *per cent* during 2012-13. As depicted in **Chart 1.22,** interest on internal debt accounted for the major share (90 *per cent)*of interest payments in 2016-17. ***Interest on market loans and interest on special securities issued to NSSF constituted 55.06 per cent and 32.82 per cent respectively, of the interest payments during 2016-17.***

Against the 14th FC projection of ₹ 25,507 crore during 2016-17, actual expenditure incurred on interest payments was higher by 0.77 per cent. Interest payment constituted 21.81 per cent of Revenue Receipts and was slightly higher than the 14th FC projection (21.65 per cent).

Chart 1.22: Major components of interest payments during 2015-16 and 2016-17

(₹ in crore)



Source: Finance Accounts of Government of West Bengal (2016-17)
"Others" include interest on Loans from the Government of Japan, Asian Development Bank and interest on Deposits

Interest payment on market loans as percentage of revenue receipts is depicted in **Table 1.12**:

Table 1.12: Interest payment as percentage of Revenue Receipts

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Interest payment on market loans (₹ in crore)	7,455	10,345	10,826	12,347	14,152
Percentage of Revenue Receipts	11	14	13	11	12

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

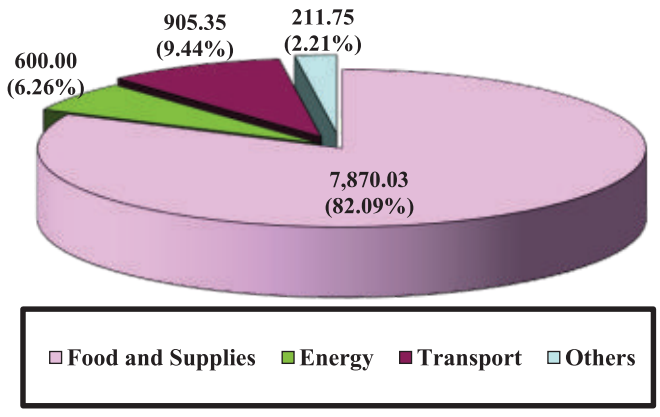
Payment of interest on market loans grew at a CAGR of 17.38 *per cent* during 2012-17. Interest payment on market loans increased by 14.05 *per cent* (₹ 1,521 crore) during 2015-16 and by 14.62 *per cent* (₹ 1,805 crore) during 2016-17 over the respective previous years.

(iv) Payment of subsidies

Expenditure (₹ 9,587 crore) on subsidies in 2016-17 grew at a CAGR of 21.47 *per cent* during the period 2012-17. The sectoral allocation of subsidies is depicted in **Chart 1.23.**

Payment of subsidy significantly increased by ₹ 4,489 crore (88.05 *per cent*) over the previous year. Food & Supplies segment registered the highest increase by ₹ 4,210 crore (115.03 *per cent)* due to enhancement mainly in subsidy for supply of rice to the APL/BPL[24] families in the TPDS (₹ 4,133 crore). In Transport Sector, subsidy increased by ₹ 205 crore (29.33 *per cent)* over the previous year mainly on account of higher subsidy to (i) Calcutta State Transport Corporation (₹ 79 crore) and (ii) Calcutta Tramways Company Limited (₹ 59 crore).

Chart 1.23 : Sectoral break-up of subsidy during 2016-17 (₹ in crore)



Source: Finance Accounts of Government of West Bengal (2016-17)

Implicit subsidy

State Government incurred an expenditure of ₹ 1,651 crore on implicit subsidy, which was booked as Grants-in-aid/Other charges. This includes:

- Procurement and distribution of bi-cycles to General Category Students (₹ 318 crore);

[24] *APL: Above Poverty Line and BPL: Below Poverty Line*

- Grant to Calcutta Municipal Corporation/Howrah Municipal Corporation for adjustment of Energy Bills of Calcutta Electric Supply Corporation Limited (₹ 476 crore);
- Grant to other Urban Local Bodies[25] for adjustment of Energy charges/dues payable to WBSEDCL[26]/CESC Limited (₹ 328 crore);
- Incentive for encouraging the setting up of new enterprises and expansion of existing enterprises (₹ 148 crore) and
- Financial Assistance to bereaved family members of deceased person who are in extreme financial necessity under *Somobyathi* (₹ 49 crore).

1.6.5 Financial assistance by State Government to Local Bodies and other Institutions

The quantum of assistance provided by way of grants to local bodies and others during the current year relative to the previous years is presented in **Table 1.13**.

Table 1.13: Financial Assistance to Local Bodies/Institutions, etc.

Financial Assistance to Local Bodies/Institutions	2012-13	2013-14	2014-15	2015-16	2016-17
	(₹ in crore)				
Panchayati Raj Institutions (PRIs)	5,623	5,672	12,775	15,153	14,347
Urban Local Bodies (ULBs)	2,500	2,808	3,960	3,562	3,825
Public Sector Undertakings (PSUs)	89	97	64	72	4,872
Autonomous Bodies (ABs)	2,310	2,772	1,594	1,787	4,260
Others	17,611	21,817	25,487	28,886	25,371
Total	**28,133**	**33,166**	**43,880**	**49,460**	**52,675**
Assistance as per percentage of Revenue Expenditure	**34**	**36**	**42**	**42**	**39**

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

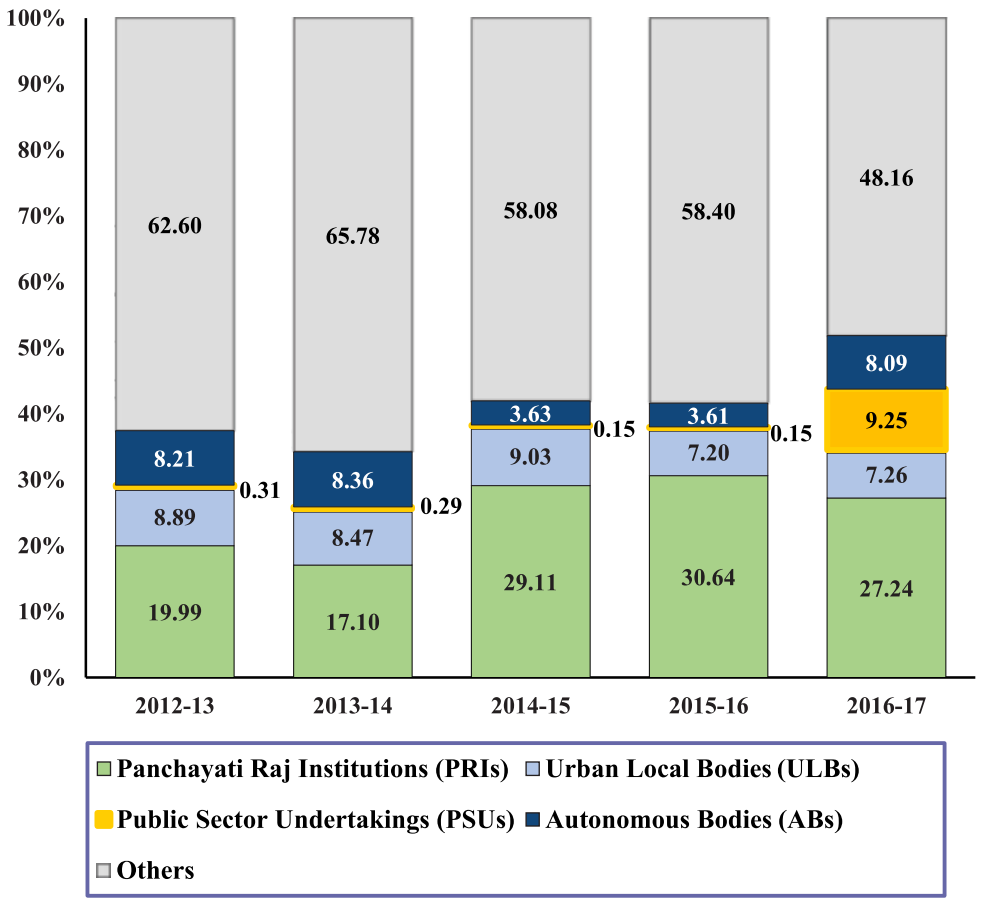
Grants extended to local bodies and other institutions have increased by ₹ 3,215 crore (6.50 *per cent*) to ₹ 52,675 crore in 2016-17 from ₹ 49,460 crore in 2015-16. The increase over previous year was due to increase in assistance to (i) PSUs (4,800 crore), (ii) Autonomous Bodies (₹ 2,473 crore) and (iii) Urban Local Bodies (₹ 263 crore). This was partly set off by decrease in assistance to Other Institutions (₹ 3,515 crore) and Panchayati Raj Institutions (₹ 806 crore).

Grants amounting to ₹ 5,245 crore were paid during 2016-17 for creation of capital assets to Local Bodies, Autonomous Bodies and other institutions against ₹ 3,998 crore during 2015-16.

The financial assistance to Local Bodies and other institutions is given in the **Chart 1.24.**

[25] *Except Calcutta Municipal Corporation/Howrah Municipal Corporation*
[26] *West Bengal State Electricity Distribution Company Limited*

Chart 1.24: Financial Assistance to Local Bodies/Institutions
(in *per cent*)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Misclassification of Budget Provision

As per list of Major and Minor Heads of Account, Major Head "3604" denotes "Compensation and Assignments to Local Bodies and Panchayati Raj Institutions".

During 2016-17, Grants-in-Aid of ₹ 97 crore was made to Kolkata Metropolitan Development Authority (KMDA) under the head of account "3604". KMDA is neither a Local Body nor a Panchayati Raj Institution. This misclassification in budget provision led to excess exhibition of financial assistance to Local Bodies/Institutions by the same extent.

1.7 Quality of Expenditure

Availability of better infrastructure in the social, educational and health sector in the State generally reflects the quality of expenditure. Improvement in the quality of expenditure basically involves three aspects. These are (i) adequacy of expenditure (i.e. adequate provisions for providing public services), (ii) efficiency of expenditure use (assessment of input-output relationship in terms of time, etc.) and (iii) the effectiveness (assessment of outlay-outcome relationships for selected services).

1.7.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sector and economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels require the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if it is below the respective national average. **Table 1.14** depicts the fiscal priority of the State Government with regard to Development Expenditure, Social Expenditure and Capital Expenditure during 2016-17.

Table 1.14: Fiscal priority of the State for 2012-13 and 2016-17

(in *per cent*)

		AE/GSDP	DE#/AE	SSE/AE	CE/AE	Education/AE	Health/AE
2012-13	***General category States' Average (Ratio)**	14.80	70.00	38.20	13.70	17.70	4.60
	West Bengal's figure (Ratio)	12.79	58.94	40.85	5.18	19.72	4.59
2016-17	***General category States' Average (Ratio)**	16.70	70.90	32.20	19.70	15.20	4.80
	West Bengal's figure (Ratio)	11.71	64.80	42.06	7.74	16.29	5.64

** Barring 11 Special Category States (Arunachal Pradesh, Assam, Jammu and Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand), other states are termed as General Category States. Combined average of General Category States has been calculated on the basis of figures provided by 16 General Category States.*

#Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Development Loans and Advances disbursed.

Source: Ratios relating to West Bengal were arrived at on the basis of Finance Accounts of Government of West Bengal figures

AE: Aggregate Expenditure; DE: Development Expenditure; SSE: Social Sector Expenditure; CE: Capital Expenditure

From the above table, it may be seen that

- The ratios of the AE to GSDP in 2012-13 and 2016-17 (14.80 *per cent* and 16.70 *per cent* respectively) were lower in West Bengal as compared to General Category States (GCS).
- Developmental Expenditure as a proportion of Aggregate Expenditure in West Bengal was also lower compared to the corresponding averages of all GCS during 2012-13 as well as in 2016-17. Development expenditure consists of both Economic Services expenditure and Social Sector Expenditure.
- Capital Expenditure as a proportion in Aggregate Expenditure in West Bengal was lower as compared to the average of GCS during 2012-13 and 2016-17.
- Fiscal priority given to Health Sector in West Bengal was higher during 2016-17. However, in 2012-13, it was slightly lower than the average of GCS.
- Overall, the expenditure on Social Sector in West Bengal was higher than the average of the GCS in both these years.

Table 1.15 shows the trends in Development Expenditure relative to the Aggregate Expenditure of the State during the current year *vis-à-vis* budget and the previous years.

Table 1.15: Development Expenditure **(₹ in crore)**

Components of Development Expenditure	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actuals
Revenue Expenditure	**82,111 (94)**	**91,797 (92)**	**1,03,652 (91)**	**1,18,827 (90)**	**1,29,530**	**1,33,918 (91)**
Development Revenue Expenditure	46,255 (53)	50,345 (51)	60,313 (54)	72,362 (55)	78,141	83,223
Capital Expenditure	**4,547 (5)**	**6,927 (7)**	**9,879 (9)**	**12,420 (9)**	**19,190**	**11,336 (8)**
Development Capital Expenditure	4,385 (5)	6,619 (7)	9,459 (8)	11,715 (9)	18,235	10,483
Loans and Advances	**1,064 (1)**	**663 (1)**	**505**	**861 (1)**	**652**	**1,197 (1)**
Development Loans and Advances	1,061 (1)	662 (1)	503	859 (1)	648	1,194
Development Expenditure	**51,701 (59)**	**57,626 (58)**	**70,275 (62)**	**84,936 (64)**	**97,024**	**94,900 (65)**
Aggregate Expenditure	**87,722**	**99,387**	**1,14,036**	**1,32,108**	**1,49,372**	**1,46,451**
Planned Expenditure	22,491	28,160	39,895	51,467	58,069	49,091
Non-planned Expenditure	65,231	71,227	74,141	80,641	91,303	97,360

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17) and Budget Publications (2016-17)

Figures in brackets indicate percentage to aggregate expenditure.

Development expenditure comprising Revenue Expenditure, Capital Expenditure and expenditure on Loans and Advances on socio-economic services increased to ₹ 94,900 crore in 2016-17 from ₹ 51,701 crore in 2012-13. As a percentage of total expenditure, it increased to 65 *per cent* in 2016-17 from 59 *per cent* in 2012-13.

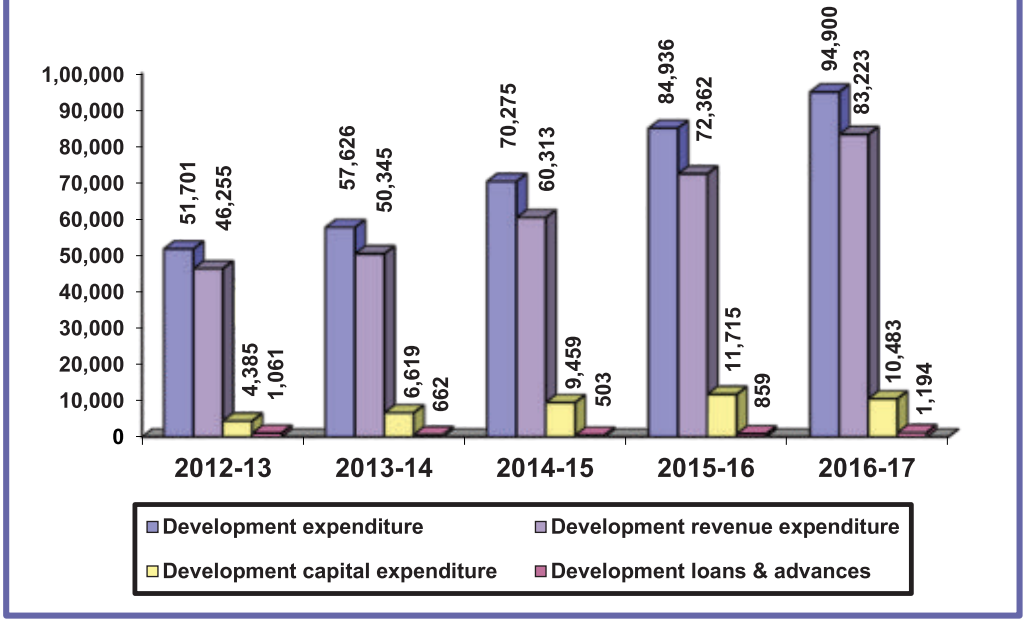
Development Revenue Expenditure increased to ₹ 83,223 crore in 2016-17 from ₹ 46,255 crore in 2012-13, registering a growth of nearly 80 *per cent.*

During 2016-17, Development Revenue Expenditure increased by ₹10,861 crore (15 *per cent*) in absolute terms whereas the Development Capital Expenditure decreased by ₹1,232 crore (10 *per cent*) over the previous year.

Trends in Development Expenditure during 2012-13 to 2016-17 are shown in **Chart 1.25.**

Chart 1.25: Trend in Development Expenditure during 2012-17

(₹ in crore)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

The increase in Development Revenue Expenditure during 2016-17 over the previous year was mainly due to increase under (i) Education, Sports, Art and Culture (₹ 2,555 crore), (ii) Health & Family Welfare (₹ 1,001 crore), (iii) Water Supplies and Sanitation (₹ 758 crore), (iv) Social Welfare and Nutrition (₹ 5,590 crore). The decrease in Development Capital Expenditure during 2016-17 over the previous year was mainly due to decrease under (i) Infrastructure in Power Projects (₹ 1,070 crore) and (ii) Medical and Public Health (₹ 597 crore). This was partly *offset* by increases under capital outlay on (i) Urban Development (₹ 609 crore) and (ii) Public Works (₹ 129 crore).

1.7.2 Efficiency of Expenditure Use

Table 1.16 presents the efficiency of expenditure in selected social and economic services.

Table 1.16: Efficiency of expenditure use in selected Social and Economic Services

Social/Economic Infrastructure	2015-16			2016-17		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S &W	O&M		S&W	O &M
	in *per cent*					
Social Services (SS)						
Education, Sports, Art and Culture	2.83	74.41	0.03	1.63	73.06	0.02
Health and Family Welfare	23.39	51.40	0.24	15.03	48.76	0.28
Water Supply, Sanitation, Housing and Urban Development	19.79	21.28	4.92	22.57	20.16	4.48
Total (SS)	**8.88**	**45.58**	**0.77**	**7.21**	**41.40**	**0.66**

Economic Services (ES)						
Agriculture and Allied Activities	17.01	35.03	0.29	14.81	39.78	0.35
Irrigation and Flood Control	62.89	130.65	13.96	62.34	58.28	12.25
Power and Energy	56.24	0.09	0.00	12.68	0.00	0.00
Transport	57.90	11.64	17.31	50.70	9.55	16.43
Total (ES)	**21.58**	**14.69**	**1.46**	**18.15**	**14.89**	**1.51**
Total (SS+ES)	**13.79**	**34.92**	**1.01**	**11.05**	**33.07**	**0.92**

Source: Finance Accounts of Government of West Bengal (2016-17)and Voucher Level Computerisation data TE: Total Expenditure; CE: Capital Expenditure (excluding loans and advances); RE: Revenue Expenditure; S&W: Salaries and Wages; O&M: Operations & Maintenance

Access to basic education, health services, drinking water and sanitation facilities are strong indicators of socio-economic progress. Expenditure on economic services includes all such services productive capacity within the State by improving the quality of human resources. **Table 1.16** summarises percentage of expenditure (i) under different components of social and economic services sectors incurred by the State Government and (ii) in expanding and maintaining social and economic services in the State during 2015-16 and 2016-17.

Expenditure on social services during 2016-17 (₹ 61,505 crore), constituted 42 *per cent* of total expenditure (₹ 1,46,451 crore) ***(Appendix 1.6)***. That expenditure in 2016-17 , increased by 18 *per cent* over the previous year's expenditure (₹ 52,017 crore). Development expenditure (₹ 94,900 crore) was 65 *per cent* of total expenditure, which was a decrease of 12 *per cent* over the previous year (₹ 84,936 crore). Revenue Expenditure on salaries continued to share a dominant proportion (45.58 *per cent*) of Revenue Expenditure on Social Services.

Expenditure on economic services includes all such expenditure that promotes directly or indirectly, productive capacity within the State's economy. During 2016-17, total expenditure under economic services (₹ 32,201 crore) decreased by three *per cent* over the previous year. The expenditure on economic services accounted for 22 *per cent* of total expenditure and 34 *per cent* of development expenditure respectively.

1.8 Financial Analysis of Government Expenditure and Investments

This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.8.1 Financial Results of Irrigation Works

The Capital Expenditure on 15 irrigation projects[27] was ₹ 2,321crore as of March 2017. The financial results of these projects showed that an amount of ₹ 4.20 crore was realised from these projects during 2016-17. After meeting the working expenses and interest charges of ₹ 238 crore, the schemes suffered a net loss of ₹ 234 crore during current year as compared to net loss of ₹ 233 crore during the previous year. The major loss making projects in 2016-17 were

[27] *Three drainage projects, five major projects and seven medium projects*

Kangsabati Reservoir Project (₹ 64.41 crore), *Teesta* Barrage Project (₹ 47.44 crore) and *Mayurakshi* Reservoir Project (₹ 32.22 crore).

1.8.2 Incomplete projects

As of March 2017, there were 684 incomplete capital works[28]. A total of ₹ 3,708 crore was incurred on these projects by the Government. The work-wise profile of incomplete projects is shown in **Table 1.17.**

Table 1.17: Work-wise Profile of Incomplete Projects

(₹ in crore)

Types of Works	Number	Estimated cost of works	Expenditure up to March 2017	Cases for which revised estimates were available		
				Number	Original estimates	Revised estimates
Public Health	467	9,182.66	2,341.09	5	200.45	221.70
Roads	154	2,204.55	1,280.25	30	998.34	1,077.06
Sundarban Development Board	63	303.16	86.76	-	-	-
Total	**684**	**11,690.37**	**3,708.10**	**35**	**1,198.79**	**1,298.76**

Source: Finance Accounts of Government of West Bengal (2016-17)

There had been cost over-runs, since initial budgeted costs had been scaled up in cases of time over-run. As indicated in **Table 1.17**, in 35 out of 684 cases, for which original as well as revised estimates were available, there was escalation of ₹ 100 crore (8.34 *per cent*) over the estimated cost.

Government attributed delays to problems associated with land and labour, pendency in energisation/approval of revised estimates, encroachment, non-allocation of fund, etc.

1.8.3 Investment and returns

As on 31 March 2017, Government invested ₹ 14,015 crore in Statutory Corporations, banks, Government companies, joint stock companies and co-operatives **(Table 1.18)**. The average return on this investment remained negligible.

Table 1.18: Return on Investment

Investment/Return/Cost of Borrowings	2012-13	2013-14	2014-15	2015-16	2016-17
Investment at the end of the year (₹ in crore)	11,521	12,358	12,653	13,390	14,015
Return (₹ in crore)	2	9	6	12	1
Return *(per cent)*	0.02	0.07	0.05	0.09	0.01
Average rate of interest on Government borrowings *(per cent)*	8.03	8.62	8.15	7.92	7.99
Difference between interest rate and return *(per cent)*	8.01	8.55	8.10	7.83	7.98

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Investments increased from ₹11,521 crore in 2012-13 to ₹14,015 crore in 2016-17. However, the return on investment decreased from ₹2 crore in 2012-13 to ₹1 crore in 2016-17, indicating non-performing investments. No dividend

[28] *Works costing ₹ one crore and above have only been included. Works with incomplete information, works which had not been commenced and works clubbed under broad scheme names were excluded.*

was received from Banks and Statutory Corporations during 2016-17. Further scrutiny showed that in many cases the companies with Government investment had suffered substantial losses leading to erosion of their net worth. In test-chacked 23 Government companies, accumulated losses amounted to ₹ 8,564 crore as per the latest accounts received. The negative net worth of these companies being to ₹ 7,120 crore. ***Appendix 1.7*** shows a list of such companies.

Overstatement of investment

- Accounting Standard 13 of ICAI[29] defines investments as assets held by an enterprise for earning income by way of dividends, interest and rentals, for capital appreciation, or for other benefits to the investing enterprise. Indian Government Accounting Standard-9 stipulates recognition of investment in equity as an asset from the date on which investment details are entered in the books of the entity issuing such equity shares.

  Government of West Bengal sanctioned ₹ 60 crore to WBIDCL[30] between August and November 2016 for investments through equity infusion in BAPL[31]. WBIDCL as an investor was allotted 1,85,42,856 equity shares of BAPL. The allotment of equity shares of BAPL in favour of WBIDCL clearly indicated that Government of West Bengal was not the bonafide investor in BAPL. Such release of funds (₹ 60 crore) to WBIDCL for equity infusion in BAPL could not be classified as investments under Capital expenditure of the Government of West Bengal.

  This resulted in overstatement of investments as well as capital outlay by ₹ 60 crore.

- Rule 8 of Delegation of Financial Power Rules stipulated that expenditure in the nature of "Major Works" and "Investment" should be accounted under object head "53" and "54" respectively.

  During 2016-17, ₹ 100 crore was spent for construction of State Convention Centre at New Town, Kolkata by the Urban Development Department. As the expenditure was of capital nature, it should have been booked under object head "53-Major Works, Lands and Buildings" instead of "54-Investment". The incorrect booking led to overstatement of investment by ₹ 100 crore with corresponding understatement of capital outlay to the same extent.

1.8.4 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government also provided loans and advances to many other institutions/organizations. **Table 1.19** presents the outstanding loans and advances and interest receipts during the last five years**.**

[29] *The Institute of Chartered Accountants of India*
[30] *West Bengal Industrial Development Corporation Limited*
[31] *Bengal Aerotropolis Projects Limited, a Non-Government Company, registered under Companies Act, 1956*

Table 1.19: Outstanding loans and advances and interest receipts

(₹ in crore)

Quantum of Loans/Interest Receipts	2012-13	2013-14	2014-15	2015-16	2016-17	
					BE	Actual
Opening Balance	14,352	15,136	14,641	14,970	-	14,999
Amount advanced during the year	1,064	663	505	861	652	1,197
Amount repaid during the year	280	1,158[32]	176	832	487	3,233
Closing Balance	**15,136**	**14,641**	**14,970**	**14,999**	-	**12,963**
Of which Outstanding balance for which terms and conditions have not been settled	1,302	1,347	1,528	1,593	-	6,451
Net addition to outstanding loans and advances during the year	784	(-) 495	329	29	-	(-) 2,036
Interest receipts from loans and advances	516	274	126	95	-	833

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17) and Budget Publication

During 2016-17, out of total loans of ₹ 1,197 crore, (i) ₹ 1,109 crore was disbursed for economic services, (ii) ₹ 85 crore for social services and (iii) ₹ 3 crore to Government Servants. Under economic services, major portion of the loan went to Transport services[33] (₹ 386 crore) and Power Projects[34] (₹ 376 crore). Under social services, major portion went to Kolkata Municipal Corporation (₹ 82 crore). Loan repayment increased to ₹ 3,233 crore during 2016-17 from ₹ 832 crore over the previous year. This was due to repayment of loans (₹ 1,735 crore) from WBSEDCL under West Bengal Power Sector Reforms Transfer Scheme, 2007.

Arrears of Principal and Interest

At the end of the year, arrears of ₹ 8,060 crore on account of principal and ₹ 9,051 crore on account of interest were overdue for realisation. None of the unrecoverable loans were, however, written off during the year.

Cases of old loans without recovery

Scrutiny showed that loans amounting to ₹ 898 crore relating to 17 departments remained unaltered for long periods, the oldest item being 50 years old. Fifteen of these departments had outstanding loans worth more than ₹ 1 crore, as shown in **Table 1.20**. In addition, Government loans aggregating to ₹ 11,752 crore were sanctioned to 30 Autonomous Bodies/Authorities, etc. by 10 departments by the end of 2016-17. However, no repayments were received in respect of loans disbursed during the period 1967-68 to 1994-95, from these organizations.

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[32] *The high recovery of loans and advances in 2013-14 was due to conversion of outstanding Externally Aided Project loans into equity in favour of WBPDCL for implementation of Sagardighi Thermal Power Project.*

[33] *Include loans to West Bengal highway Development Corporation Limited: ₹182 crore; Calcutta Trum Company: ₹45 crore; Calcutta State Transport Corporation: ₹29 crore; South Bengal State Transport Corporation: ₹39 crore; North Bengal State Transport Corporation: ₹34 crore; West Bengal Surface Transport Corporation : ₹15 crore*

[34] *Include loans to West Bengal Power Development Corporation Limited: ₹255 crore and West Bengal State Electricity Distribution Company Limited : ₹111 crore*

Table 1.20: Cases of old loans without any recovery

Sl. No.	Name of the Department	Loans without recovery	Period of drawal
		Amount (₹ in crore)	
1	Industrial Reconstruction	260.45	1976-77 to 2005-06
2	Public Enterprise	192.50	1975-76 to 2005-06
3	Power and Non-Conventional Energy Sources	150.51	1995-96 to 2004-05
4	Commerce and Industries	122.55	1974-75 to 2004-05
5	Urban Development	69.26	1966-67 to 1994-95
6	Micro and Small Enterprises & Textile	37.90	1974-75 to 1998-99
7	Agriculture	27.50	1984-85 to 1992-93
8	Water Resources Investigation & Development	15.23	1984-85 to 1990-91
9	Transport	8.91	1982-83 to 1989-90
10	Public Health Engineering	2.44	1983-84 to 1997-98
11	Municipal Affairs	2.23	1966-67 to 1969-70
12	Food Processing Industries and Horticulture	2.21	1988-89 to 1998-99
13	Panchayat and Rural Development	2.14	1968-69
14	Fisheries	1.73	1977-78 to 1993-94
15	Tourism	1.11	1975-76 to 1992-93
16	Housing	0.47	1965-66 to 1976-77
17	Animal Resources Development	0.43	1974-75 to 1978-79
	Total	**897.57**	

Source: Finance Accounts of Government of West Bengal (2016-17)

1.8.5 Cash Balances and investment of Cash Balances

Table 1.21 depicts the cash balances and investments made by the State Government out of cash balances during 2016-17. Total investment out of cash balances during 2016-17 were ₹ 12,546 crore.

Table 1.21: Cash Balances and Investment of Cash Balances

(₹ in crore)

	As on 31 March 2016	As on 31 March 2017	Increase/ Decrease
(a) General Cash Balance			
Cash in Treasuries	0.39	0.29	(-) 0.10
Deposits with Reserve Bank of India	205.45	15.50	(-) 189.95
Total	**205.84**	**15.79**	**(-) 190.05**
Investments held in Cash Balance investment account	6,853.14	12,546.46	5,693.32
Total (a)	**7,058.98**	**12,562.25**	**5,503.27**
(b) Other Cash Balances and Investments			
Cash with departmental officers *viz.* Public Works, Department Officers, Forest Department Officers, District Collectors	(-) 0.36	(-) 0.36	-
Permanent advances for contingent expenditure with departmental officers	2.37	2.46	0.09
Investment of earmarked funds	8,781.75	9,928.49	1,146.74
Total (b)	**8,783.76**	**9,930.59**	**1,146.83**
Grand total (a) + (b)	**15,842.74**	**22,492.84**	**6,650.10**

Source: Finance Accounts of Government of West Bengal (2016-17)

Under an agreement with the Reserve Bank of India, the State Government has to maintain a daily minimum balance of ₹ 2.48 crore with effect from 1 May 2000. If the balance falls below this agreed minimum limit on any day, the deficiency is made good by taking normal ways and means advance/ overdraft from the bank or drawing from the Special Drawing Facility of RBI.

During the year 2016-17, the State Government had to resort to special ways and means advances for three days. During 2016-17, the quantum of such advances was ₹ 1,208 crore. The State had to pay ₹ 0.29 crore as interest on ways and means advances. Treasury bills amounting to ₹ 1,54,886 crore and ₹ 1,49,193 crore respectively, were purchased and sold during the period 2016-17. An amount of ₹ 239 crore was received as interest on investment under treasury bills during the year. Investment held in cash balance and earmarked funds increased by ₹ 6,840 crore during 2016-17 and stood at ₹ 22,475 crore as of March 2017.

1.9 Assets and Liabilities

1.9.1 Growth and composition of Assets and Liabilities

Under the existing Government Accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government Accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix1.4*** gives an abstract of such liabilities and the assets as on 31 March 2017, compared with the corresponding position as on 31 March 2016. The liabilities consist of internal borrowings, loans and advances from the Government of India and receipts from the Public Account. The Assets mainly consist of the capital outlay and loans and advances given by the State Government and instruments in which surplus cash is invested.

1.9.2 Fiscal Liabilities

Trends in outstanding fiscal liabilities of the State are shown in ***Appendix 1.6.*** However, the composition of fiscal liabilities during the current year *vis-à-vis* the last five years are shown in **Table 1.22** and **Chart 1.26.**

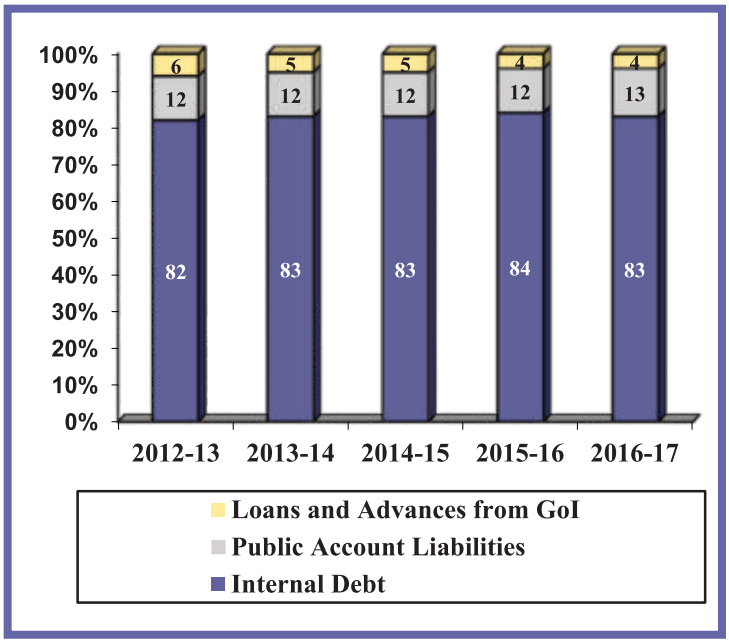
Table 1.22: Trends in Fiscal Liabilities of the State

	2012-13	2013-14	2014-15	2015-16	2016-17
Fiscal Liabilities (₹ in crore)	2,29,779	2,51,997	2,77,579	3,06,043	3,37,682
Rate of growth (in *per cent)*	10.63	9.67	10.15	10.25	10.34
Ratio of Fiscal Liabilities to					
GSDP (in *per cent)*	33.50	31.71	30.55	28.25	26.99
Revenue Receipts (in *per cent)*	336.45	345.76	320.85	278.90	286.58
Own resources (in *per cent)*	661.67	665.71	676.38	690.00	697.46

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

The overall fiscal liabilities of the State show an increasing trend, growing at a CAGR of 10.10 *per cent* during the period 2012-13 to 2016-17. The ratio of fiscal liabilities to GSDP was below the target mentioned in the 14th FC (36.24 *per cent)* and MTFP (33.71 *per cent*).

Chart 1.26 : Composition of Outstanding Fiscal Liabilities (in *per cent*)



The trends in outstanding fiscal liabilities of the State are presented in **Chart 1.26.** The composition of fiscal liabilities during the current year *vis-à-vis* the previous year almost remained the same.

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Apart from the above, there were cases where the Government did not account for outstanding liabilities amounting to ₹ 2,105 crore as of March 2017 on account of the following:

- Outstanding liability of ₹ 1,752.52 crore of the State Government to Ministry of Home Affairs, Government of India. This was in respect of the cost of deployment for CRPF/RAF personnel in the state of West Bengal;
- State's interest contribution of ₹ 352.48 crore remained due in the SASPFUW[35] under the Labour Department.

1.9.3 Status of Guarantees- Contingent liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended by the State Government. WBCGA[36] 2001 stipulated that the total outstanding Government guarantees as on the first day of April of any year shall not exceed 90 *per cent* of the State revenue receipts of the second preceding year. Finance department acts as the tracking authority in respect of guarantees.

The maximum amount for which guarantees were given by the State and outstanding guarantees as per the Finance Accounts for the last five years are given in **Table 1.23.**

[35] *State Assisted Scheme of Provident Fund for Un-organized Workers*
[36] *West Bengal Ceiling on Government Guarantees Act*

Table 1.23: Guarantees given by the Government of West Bengal

(₹ in crore)

Guarantees	1 April 2013	1 April 2014	1 April 2015	1 April 2016	1 April 2017
Maximum amount guaranteed	18,981	14,818	15,184	14,625	15,613
Outstanding amount of guarantees	8,821	4,550	9,322	8,788	7,801
Ceiling fixed by State Government Act (90 *per cent* of Revenue Receipt of the second preceding year)	52,880	61,466	65,594	77,863	98,759
Percentage of outstanding amount guaranteed to Revenue Receipts of the second preceding year	15	7	14	10	7

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

The outstanding Government guarantees during 2013-17 were within the limits prescribed under the WBCGA, 2001. Out of total 477 guarantees outstanding as on 31 March 2017, Power sector alone accounted for 389 guarantees (81.55 *per cent*). No guarantee, had been invoked during 2016-17.

Further, in terms of Section 10 of West Bengal Finance Act 2002, the loanees for whom the State Government had provided guarantees to the financial institutions, were required to pay guarantee fees at the rate of one *per cent* (minimum) on the total amounts guaranteed. Accordingly, during 2016-17, the State Government was to receive guarantee fees of ₹ 78 crore against which only ₹ 5 crore was received. Short receipt of ₹ 73 crore overstated the Fiscal Deficit to that extent.

1.9.4 Transactions under Reserve Funds

There were 41 Reserve Funds earmarked for specific purposes, out of which 18 funds were active and 23 were inactive for more than five years. As of 31 March 2017, the total accumulated credit balance in these funds was ₹ 10,925 crore[37]. Investment out of this balance was ₹ 9,928 crore. During the year, an amount of ₹ 3,831 crore was transferred as annual contribution to various reserve funds, details for which have discussed in succeeding paragraphs.

(i) Consolidated Sinking Fund (CSF): From the financial year 2008-09, the State had set up a revised model scheme for CSF. As per reports of the 12th FC and Reports of the Technical Group (RBI) on borrowings by States, the fund is to be utilised as an amortization fund. The corpus of the fund is built up from periodic contributions as well as income accruing to the fund from its investments. The contribution is to be made at the rate of at least 0.5 *per cent* of the outstanding liabilities[38] as at the end of the previous year. Accordingly, the State Government was to contribute ₹ 1,530 crore[39] during 2016-17.

During 2016-17, there was a contribution of only ₹ 350 crore to the fund leading to understatement of fiscal deficit by ₹ 1,180 crore. The balance in the fund as of March 2017 stood at ₹ 9,554 crore.

[37] *₹ 10,905 crore (credit) in active funds; ₹ 21 crore (credit) and ₹ 1 crore (debit) in the inoperative funds*
[38] *Sum of internal debt and public account liabilities*
[39] *0.5 per cent of the outstanding liabilities (₹ 3,06,042.58 crore) at the end of the year 2015-16*

(ii) Guarantee Redemption Fund (GRF) : Twelfth Finance Commission had recommended opening of the GRF for discharging the liability of the Government towards invocation of the guarantees extended by it. As per the guidelines of the RBI, State Government was required to make minimum annual contributions to the Fund at the rate of one *per cent* of the outstanding guarantees in the first year, thereafter at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year.

State Government had constituted the fund in January 2015 and contributed ₹ 100 crore during 2016-17. As per the guidelines, the contribution to GRF was to be routed through the Consolidated Fund (Major Head of Account -2075). Till March 2017, State Government contributed ₹ 196 crore in GRF at the prescribed rate of the scheme. The fund remained invested in GoI dated securities through RBI-CAS, Nagpur.

During 2014-17, in spite of earning guarantee fees of ₹ 11.50 crore, no amount was transferred to GRF. This led to non-investment of fund as well as loss of interest of ₹ 0.63 crore.

Non-transfer of guarantee fees (₹ 11.50 crore) resulted in understatement of revenue expenditure and revenue deficit.

(iii) West Bengal Compensatory Entry Tax Fund (WBCETF) : WBCETF was established (July 2012) to develop and facilitate trade, commerce and industry. This fund was created for(i) constructing roads, transport, electricity infrastructure etc. in the state and (ii) providing finance, grants and subsidies to the local bodies/ government agencies for the specified purpose. Entry tax collected in the state was credited to the fund.

According to West Bengal Tax on Entry of Goods into Local Areas Act, 2012, the State Government may credit the fund by way of grants or loans, such sums or money as the State Government may consider necessary.

The transactions in WBCETF during 2013-14 to 2016-17 are shown in **Table 1.24**

Table 1.24: Transactions in WBCETF

(₹ in crore)

Year	Opening balance	Receipt	Payment	Closing balance
2013-14	0	989	336	653
2014-15	653	856	969	540
2015-16	540	838	1,666	(-) 288
2016-17	(-) 288	934	713	(-) 67

Source: Finance Accounts of Government of West Bengal (2013-14 to 2016-17)

Government of West Bengal did not make any contribution during 2016-17 to set right the negative balance.

[40] *The administering authority of the fund*

1.9.5 Analysis of Borrowings of Government

As in the previous years, market loans comprised the major sources of borrowings by the State Government during 2016-17. During the year, the State Government raised an amount of ₹ 34,431 crore as market loans bearing interest rates ranging between 6.88 *per cent* and 8.09 *per cent*. During 2016-17, market loans bearing interest amounting to ₹ 3,201 crore were repaid leaving an outstanding balance of ₹ 1,93,639 crore. The total outstanding borrowings of the State Government stood at ₹ 2,95,278 crore, which increased by 9.34 *per cent* over the previous year. Besides, ways and means advances for ₹ 1,208 crore was taken from the RBI which were repaid in full during the year with an interestof ₹ 0.29 crore. The State also borrowed ₹ 1,367 crore from Financial Institutions and ₹ 519 crore from GoI.

1.10 Debt Sustainability

Apart from the magnitude of the debt of the Government, it is important to analyse the various indicators that determine the debt sustainability[41] of the State. This section assesses (i) the sustainability of debt of the State Government in terms of net debt available[42], (ii) burden of interest payments on public debt[43] and (iii) maturity profile of State Government securities. **Table 1.25**analyses the debt sustainability of the State according to these indicators for the period of five years beginning from 2012-13.

Table 1.25: Debt Sustainability

Sustainability Indicators of Debt*	2012-13	2013-14	2014-15	2015-16	2016-17
Rate of growth of outstanding debt (in *per cent*)	9.83	8.94	10.64	10.46	9.34
Rate of growth of GSDP (in *per cent)*	14.54	15.85	14.36	19.19	15.50
Repayment of Public Debt (₹ in crore)	10,141	12,802	12,300	9,040	11,096
Tax Revenue (₹ in crore)	32,809	35,831	39,412	42,492	45,466
Repayment of Public Debt / Tax Revenue (in *per cent*)	30.91	35.73	31.21	21.27	24.41
Average interest rate of outstanding debt (in *per cent*)	8.38	9.05	8.48	8.35	8.43
Interest^/Revenue Receipt (in *per cent*)	23.78	26.31	22.81	19.59	20.23
Debt Repayment/Debt Receipts (in *per cent*)	35.85	41.39	34.35	26.12	30.55
Net debt available to the State# (₹ in crore)	1128	(-)547	3450	4047	3419

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)
**Debt indicates Public Debt*
^Interest indicates interest on public debt
#Excess of Public debt receipt and Loans & Advances receipt over Public debt repayment, Loans & Advances disbursement and Interest payment on Public Debt

[41] *See glossary*
[42] *See glossary*
[43] *Measured by the ratio of interest payments on public debt to Revenue Receipts*

Rate of growth of outstanding debt remained less than rate of growth of GSDP during the five year period, as shown in **Table 1.25.** During 2016-17, buoyancy ratio of outstanding debt in relation to GSDP had increased to 0.60from 0.55. This indicated that the State Government's debt level may not be sustainable. During 2016-17, debt repayment as a percentage of debt receipts increased by 4.43 *per cent* over the previous year. This indicated increasing trend of debt repayment over receipt of borrowed funds. The net debt available to state also decreased by ₹ 628 crore (15.52 *per cent*)over the previous year. This indicated use of borrowed funds for purpose of debt repayments rather than developmental works. Interest payments on debt with respect to revenue receipt remained almost same during 2016-17 compared to 2015-16.

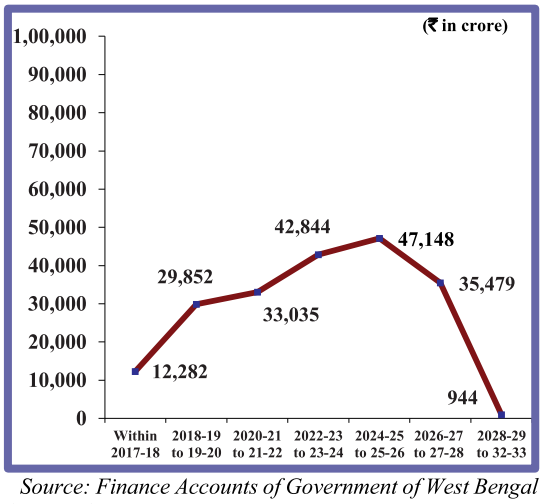
The ratio of debt repayment to debt receipts during the year indicated that Government had utilised 30.55 per cent of borrowed funds for repayment of its existing debt, which has increased by 4.43 per cent over previous year. The repayment of Debt as percentage of tax revenue increased from 21.27 during 2015-16 to 24.41 during 2016-17.

Maturity profile of the State Debt

The maturity profile of the State debt, as shown in **Table 1.26** and **Chart 1.27**indicates that the liability of the State would steeply rise from 2017-18 onwards which would put a strain on the State finances beyond 2017-18. Chart showed that more than 50 *per cent* of the maturity would take place within seven years, indicating that the state is heading towards debt stress.

The State will have to put in place a mechanism for (i) augmentation of resources, (ii) exploring new sources of revenue and (iii) prioritizing expenditure. This would ensure that debt which matures in these critical years (i) are met through an appropriate debt repayment strategy and (ii) fresh borrowings are channelized for development expenditure only.

Chart 1.27 : Maturity Profile of State Debt



Source: Finance Accounts of Government of West Bengal (2016-17)

Table 1.26: Maturity Profile of State Debt

Period	Maturity amount of State debt (₹ in crore)	Maturity amount of Market loans (₹ in crore)	Maturity amount as % of total outstanding market loans
Details of Maturity year not available	93,694	Nil	-
Less than 1 year	12,282	11,610	6.00
1 to 2 years	29,852	28,507	14.72
3 to 4 years	33,035	31,691	16.37
5 to 6 years	42,844	41,500	21.43
7 to 8 years	47,148	45,900	23.70
9 to 10 years	35,479	34,431	17.78
11 to 16 years	944	Nil	-
Total redeemable debt	**2,95,278**	**1,93,639**	**-**

Source: Finance Accounts of Government of West Bengal (2016-17)

1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalance in Government finances. Deficit in the Government Account represents the gap between expenditure and receipts. This section shows (i) trends, nature, magnitude and the manner of financing of these deficits and (ii) assessment of actual levels of revenues and fiscal deficits for the financial year 2016-17.

1.11.1 Trends in Deficits

Charts 1.28 and **1.29** show trends in deficit indicators over the period 2012-13 to 2016 17.

Chart 1.28 : Trend in Deficit Indicators (₹ in crore)

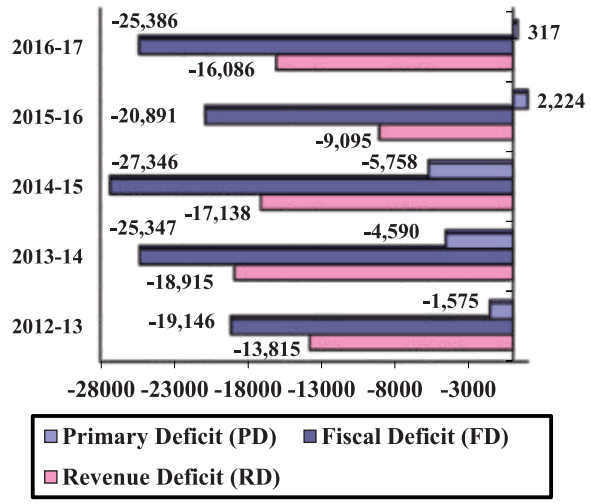
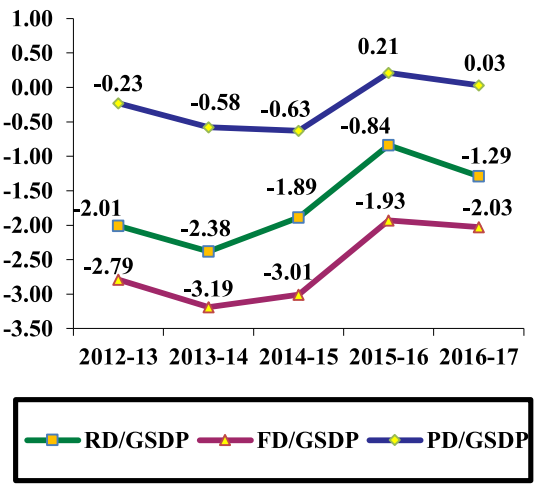


Chart 1.29: Trend in Deficit Indicators relative to GSDP (in *per cent*)



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17). For GSDP, the information as available from Economic Review (2016-17), Department of Planning, Statistics and Programme Monitoring, Government of West Bengal

Revenue deficit with respect to GSDP and Fiscal deficit with respect to GSDP were at 1.29 per cent and 2.03 per cent, respectively in 2016-17. These were attributable to 12.70 per cent (₹ 15,091 crore) increase in revenue expenditure compared to 7.38 per cent (₹ 8,100 crore) increase in revenue receipts over the previous year.

1.11.2 Components of Fiscal Deficit and its financing pattern

The financing/investing pattern of fiscal deficit/surplus underwent a compositional shift as reflected in the **Table 1.27**.

Table 1.27: Components of Fiscal Deficit and its Financing Pattern

(₹ in crore)

	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17		
Decomposition of Fiscal Deficit (1 to 3) (a)		**19,146 (2.79)**	**25,347 (3.19)**	**27,346 (3.01)**	**20,891 (1.93)**			**25,386 (2.03)**
1	Revenue Deficit	13,815 (2.01)	18,915 (2.38)	17,138 (1.89)	9,095 (0.84)			16,086 (1.29)
2	Net Capital Outlay	4,547	6,927	9,879	11,767			11,336
3	Net Loans and Advances	784	(-) 495	329	29			(-) 2,036
Financing Pattern of Fiscal Deficit (b)		**Net disbursements/outflows**				**Receipts**	**Disbursement**	**Net**
1	Market Borrowings	17,993	17,098	18,518	20,824	34,431	3,201	31,230
2	Loans from GoI	858	59	680	(-) 158	519	976	(-) 457
3	Special Securities Issued to NSSF	(-) 49	1,151	4,473	4,328	0	5,893	(-) 5,893
4	Loans from Financial Institutions and Bonds	(-) 653	(-)179	(-)159	574	1,367	1,027	340
5	Ways and Means	-	-	-	-	1,208	1,208	0
6	Small Savings, PF, etc.	945	841	1,007	741	3,268	2,411	857
7	Reserve Fund	533	1,189	1,268	(-)1,037	3,831	1,608	2,223
8	Deposits and Advances	2,944	2,627	1,173	3,416	60,273	55,785	4,488
9	Suspense and Miscellaneous	(-) 559	2,928	(-)1,107	(-)1,177	1,02,260	1,02,989	(-) 729
10	Remittances	228	393	172	(-)1,735	1	24	(-) 23
11	Contingency Fund	1	-	-	-	-	-	-
12	**Total (1 to 11)**	**22,241**	**26,107**	**26,025**	**25,777**			**32,036**
13	Increase (-)/ Decrease (+) in Cash Balance	(-) 3,095	(-) 760	1,321	(-) 4,886			(-) 6,650
14	**Overall Surplus/ Deficit (12 +13)**	**19,146**	**25,347**	**27,346**	**20,891**			**25,386**

Figures in brackets indicate the per cent to GSDP
Differences with Finance Accounts are due to rounding
Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

Revenue deficit with respect to GSDP was 2.01 *per cent* in 2012-13. It increased to 2.38 *per cent* in 2013-14 and declined to 1.89 *per cent* in 2014-15. Subsequently, the revenue deficit declined sharply to 0.84 *per cent* in 2015-16. However, in the current year it increased to 1.29 *per cent.*

Fiscal deficit increased by 21.52 *per cent* during 2016-17 over the previous year.

It is seen from **Table 1.27** that during 2016-17, market borrowings financed the major portion of the fiscal deficit. Net outflow on Market borrowings increased by ₹ 10,406 crore (49.97 *per cent*) over the previous year.

However, revenue expenditure increased by ₹ 15,091 crore (12.70 per cent) during 2016-17. Revenue expenditure also formed 91 per cent of the total expenditure (₹ 1,46,451 crore). As compared to this, capital expenditure decreased by ₹ 1,084 crore (8.73 per cent) over previous year. Increase in fiscal deficit combined with decrease in capital expenditure is unhealthy for State Finances.

1.12 Significant Findings

- The State did not amend the FRBM Act as required by the 14th Finance Commission (***Paragraph 1.1.2)***.
- The Government is yet to implement the New Pension Scheme for its employees despite recommendations of both the 13th and 14th FCs ***(Paragraph 1.6.4.1)***.
- There was a decrease of 8.73 *per cent* in the capital outlay of the current year. Its ratio to Aggregate expenditure was 7.74 *per cent* against the combined average of General Category States of 19.70 *per cent* ***(Paragraphs 1.6.3 and 1.7.1)***.
- There was overstatement of fiscal deficit by ₹ 73 crore owing to short receipt of guarantee fees ***(Paragraph 1.9.3)***.
- The maturity profile of the State debt indicates that the liability of the State would steeply rise from 2017-18 onwards which would put a strain on the State finances beyond 2017-18. More than 50 *per cent* of the maturity would take place within seven years, indicating that the state is heading towards debt stress ***(Paragraph 1.10)***.

CHAPTER 2

Financial Management and Budgetary Control

Chapter 2

Financial Management and Budgetary Control

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the actual expenditure, voted and charged in a year compared with the amounts of voted grants and appropriations as specified in the schedules appended to the Appropriation Act. These accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations. These indicate actual Capital and Revenue expenditure *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. Appropriation Accounts, thus, facilitate management of finances and monitoring of budgetary provisions and are, therefore, complementary to Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether (i) the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act, (ii) the expenditure required to be charged under the provisions of the Constitution is so charged, (iii) the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions and (iv) the Government/Executive has been able to manage the planned and intended allocation of its resources among various departments.

2.1.3 As per the West Bengal Budget Manual (WBBM), the Finance Department is responsible for preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the Heads of Departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the detailed estimates called "Demand for Grants". In the preparation of the budget, the aim should be to achieve as close an approximation to the actual as possible. This demands the exercise of foresight in both estimating revenue and anticipating expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year. Saving in an estimate constitutes as much of a financial irregularity as an excess in it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the budget and expenditure and violation of the WBBM observed in audit have been discussed in the subsequent paragraphs.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 67 grants/appropriations is given in **Table 2.1**:

Table 2.1: Position of Actual Expenditure *vis-à-vis* Original/ Supplementary provisions for the year 2016-17

(₹ in crore)

	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual Expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	1,05,507	12,307	1,17,814	1,08,823	(-) 8,991
	II Capital	20,257	1,601	21,858	12 224	(-) 9,634
	III Loans and Advances	652	800	1,452	1,197	(-) 255
Total Voted		**1,26,416**	**14,708**	**1,41,124**	**1,22,244**	**(-) 18,880**
Charged	IV Revenue	26,767	1,610	28,377	26,202	(-) 2,175
	V Capital	23	1	24	6	(-) 18
	VI Public Debt-Repayment	40,672	975	41,647	12,304	(-) 29,343
Total Charged		**67,462**	**2,586**	**70,048**	**38,512**	**(-) 31,536**
Grand Total		**1,93,878**	**17,294**	**2,11,172**	**1,60,756**	**(-) 50,416**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

The expenditure figures were gross figures. They did not take into account the recoveries adjusted in accounts as reduction of expenditure under the Revenue heads (₹ 1,107.97 crore) and the Capital heads (₹ 893.34 crore). The overall saving of ₹ 50,416 crore was due to saving of ₹ 52,999 crore in (i) 59 grants and 24 appropriations under revenue section and (ii) 52 grants and 18 appropriations under capital section. This was *offset* by excess of ₹ 2,583 crore in five grants and one appropriation under revenue section and four grants under capital section.

The savings/excesses (Detailed Appropriation Accounts) were intimated to the Departmental Controlling Officers (DCOs).

2.3 Financial Accountability and Budget Management

2.3.1 Excess expenditure over provisions relating to previous years requiring regularisation by the State Legislature

According to Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit was prescribed under the Article, excess expenditure was to be regularised after discussion of Appropriation Accounts by the Public Accounts Committee (PAC). For regularisation of excess expenditure, Administrative departments concerned are required to submit Explanatory Notes to PAC through Finance Department.

Excess expenditure amounting to ₹ 13,145 crore relating to the years 2006-07, 2007-08 and 2008-09 was regularised in March 2017 on the basis of the recommendations of the PAC. However, excess expenditure amounting to ₹ 21,492 crore for the years 2009-2016 was yet to be regularised as of September 2017 as detailed in **Table 2.2.** This was due to non-furnishing of Explanatory Notes by the concerned Administrative departments/Finance department.

The cases of excess expenditure over grants are serious matter and are in violation of the will of the Legislature. It is important that responsibility is fixed in this regard to discourage this practice.

Table 2.2: Excess expenditure over provisions relating to previous years requiring regularisation

Year	Number of		Amount of excess expenditure (₹ in crore)
	Grants	Appropriations	
2009-10	16 (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	6 (Grant Nos. 5, 18, 20, 29, 32, 43)	3,493
2010-11	13 (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	10 (Grant Nos. 11, 18, 23, 27, 35, 42, 43, 45, 47, 53)	8,331
2011-12	6 (Grant Nos. 4,5,18,25,47,60)	13 (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5,000
2012-13	7 (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	7 (Grant Nos. 19. 20, 23, 27, 36,39, 40)	465
2013-14	13 (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	7 (Grant Nos. 9, 18, 19, 32, 36, 40, 45)	1,504
2014-15	7 (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	4 (Grant Nos. 36, 39, 40, 43)	280
2015-16	11 (Grant Nos. 5, 7, 21, 24, 27, 35, 40, 43, 45, 48, 56)	--	2,419
Total	**73**	**47**	**21,492**

Source: Appropriation Accounts of Government of West Bengal (2009-10 to 2015-16)

2.3.2 Excess expenditure over budget provisions during 2016-17 requiring regularisation by the State Legislature

Excess expenditure amounting to ₹ 2,583 crore in respect of eight grants for the year 2016-17 required regularisation. The cases where the expenditure exceeded the approved provisions by more than ₹ 1 crore or by more than 20 *per cent* of the total provisions are shown in **Table 2.3.**

Table 2.3: Excess Expenditure over provisions relating to 2016-17 requiring regularisation

Sl. No	Number and title of grant/ appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
			(₹ in crore)			
	Voted Grants					
1	7-Revenue	Backward Classes Welfare	1 027	1 059	32	3
2	24-Revenue	Health & Family Welfare	6 720	6 888	168	3
3	43-Revenue	Power and Non-Conventional Energy	2 717	4 627	1 910	70
4	47-Revenue	Disaster Management	1 496	1 853	357	24
5	49-Capital	Sports and Youth Services	90	99	9	10
6	53-Capital	Transport	415	425	10	2
7	56-Revenue	Women Development and Social Welfare	1 180	1 256	76	6
8	59-Capital	Self-Help Groups & Self-Employment	35	56	21	60
	Total		**13,680**	**16,263**	**2,583**	

Source: Appropriation Accounts of Government of West Bengal (2016-17)

Reasons for excesses under a few major heads of account, as reported in Appropriation Accounts, are given below:

43-Power and Non-Conventional Energy (Revenue-Voted)

Providing grants of ₹ 2,063 crore in excess of the provision to WBSEDCL resulted to excess expenditure. Excess expenditure, was however, *offset* by savings of ₹ 66 crore under six sub-heads.

24-Health & Family Welfare (Revenue-Voted)

Excess expenditure over the provision under (i) National Rural Health Mission by ₹ 177 crore and (ii) Urban Health Services in Allopathy by ₹ 51 crore, were the main reasons behind excess expenditure. Excess was partly *offset* by savings under central share of Rastriya Swasthya Bima Yojana (₹ 72 crore) etc.

2.3.2.1 Persistent Excesses

There were persistent excesses during the last five years in five sub heads under three grants. Details are given in ***Appendix 2.1.***

Persistent and high deviations were noticed under the head of expenses on sale of stamps under Finance Department. During 2012-15 nominal provisions of ₹ 2 lakh were made, but the expenditure ranged between ₹ 14 crore and ₹ 18 crore.

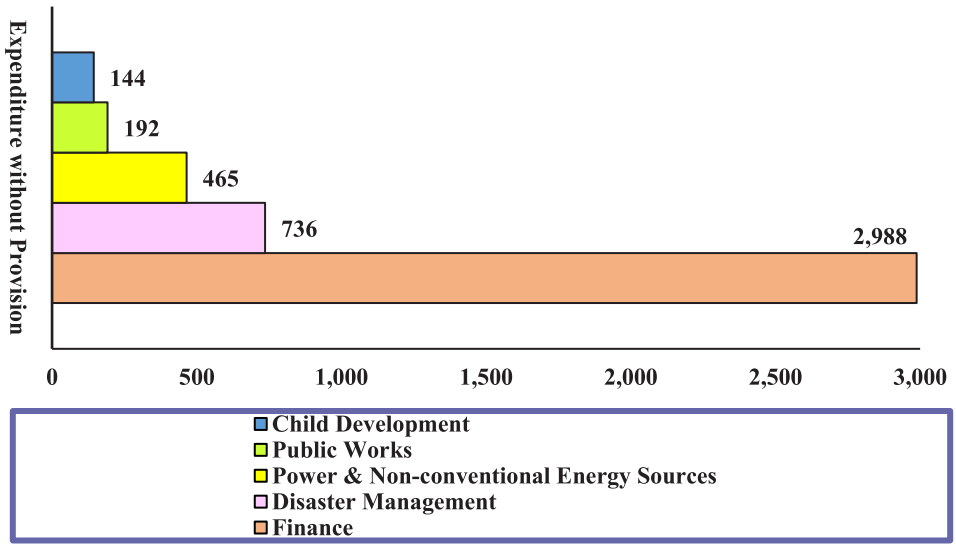
2.3.3 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/ service without provision of funds. It was, however, observed that expenditure of ₹ 5,060 crore was incurred in 128 cases. As detailed in ***Appendix 2.2*****,** it was incurred without provision in the original estimates/ supplementary demand and without re-appropriation orders.

Departments incurring the highest expenditure without provision during 2016-17 are shown in **Chart 2.1**.

Chart 2.1: Departments incurring the highest expenditure without provision during 2016-17

(₹ in crore)

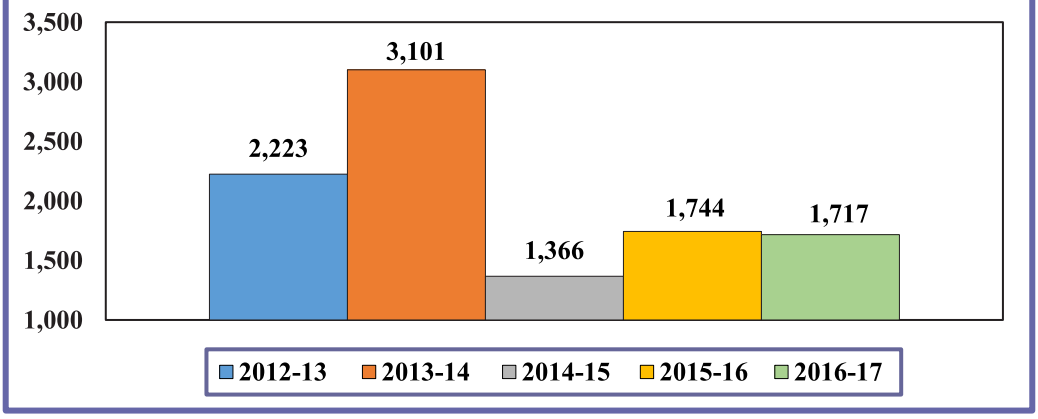


Source: Appropriation Accounts of Government of West Bengal (2016-17)

In Finance Department excess expenditure was incurred mainly on interest payments of (i) NSSF[1] loans- ₹ 1490.08 crore, (ii) Market loans - ₹ 223.52 crore, (iii) Loans from Asian Development Bank - ₹ 2.84 crore and (iv) loans from Government of Japan - ₹ 0.12 crore for which no provision had been made. Liabilities on account of interest was ascertainable with a fairly high degree of accuracy at the time of budget making. Non-provision of funds on this account in the budget had led to underestimation of revenue deficit by ₹ 1,717 crore. Payments of Interest without provision during 2012-17 are shown in **Chart 2.2**.

Chart 2.2: Payments of Interest without provision during 2012-17

(₹ in crore)



Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

[1] *National Small Savings Fund*

2.3.4 *Appropriation* vis-à-vis *Allocative Priorities*

The outcome of the appropriation audit showed that in 142 cases[2], savings exceeded ₹ 1 crore or by more than 20 *per cent* of the total provision (***Appendix 2.3***). Savings exceeding ₹ 500 crore in each case relating to 11 grants and two appropriations are indicated in **Table 2.4.**

Table 2.4: List of Grants with major savings

(₹ in crore)

Sl. No.	Number and name of the Grant	Original	Supplementary	Total	Actual expenditure	Savings
	Revenue-Voted					
1.	15-School Education	21,986	-	21,986	18,573	3,413
2.	21-Food and Supplies	5,514	3,137	8,651	8,075	576
3.	40-Panchayat and Rural Development	14,266	3,557	17,823	15,016	2,807
4.	64-Child Development	3,204	-	3,204	2,612	592
	Total	**44,970**	**6,694**	**51,664**	**44,276**	**7,388**
	Capital-Voted					
1.	5-Agriculture	802	-	802	250	552
2.	15-School Education	591	-	591	43	548
3.	25-Public Works	3,536	234	3,770	3,042	728
4.	32-Irrigation and Waterways	2,216	205	2,421	1,030	1,391
5.	38-Minority Affairs and Madrasah Education	1,632	-	1,632	266	1,366
6.	43-Power & Non-Conventional Energy	1,348	327	1,675	1,101	574
7.	54-Urban Development	1,911	676	2,587	1,021	1,566
	Total	**12,036**	**1,442**	**13,478**	**6,753**	**6,725**
	Revenue-Charged					
1.	18-Finance	26,451	1,591	28,042	25,935	2,107
	Total	**26,451**	**1,591**	**28,042**	**25,935**	**2,107**
	Capital-Charged					
1.	18-Finance	40,558	973	41,531	12,220	29,311
	Total	**40,558**	**973**	**41,531**	**12,220**	**29,311**

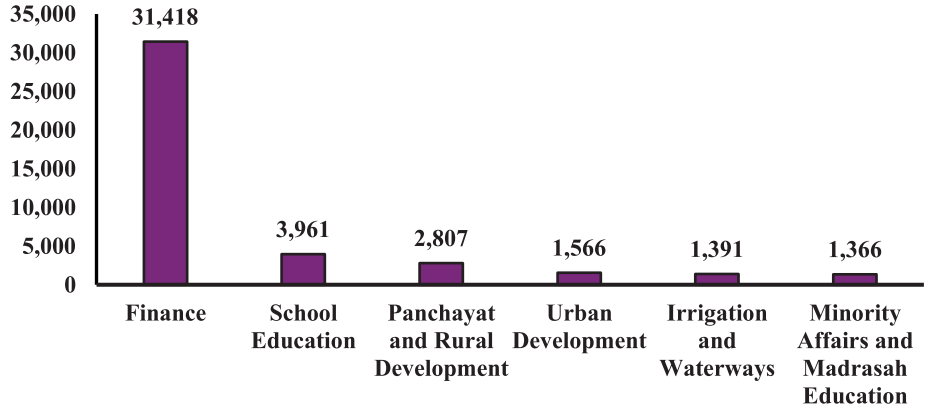
Source: Appropriation Accounts of Government of West Bengal (2016-17)

Departments with major savings during 2016-17 are shown in **Chart 2.3.**

[2] *Comprising 58 cases in Revenue-Voted section, 51 cases in Capital-Voted section, 18 cases in Revenue-Charged section and 15 cases in Capital-Charged section.*

Chart 2.3: Departments with Major Savings during 2016-17

(₹ in crore)



Source: Appropriation Accounts of Government of West Bengal (2016-17)

2.3.4.1 Persistent Savings

There were persistent savings in 12 cases under nine grants during 2012-17 as detailed in ***Appendix 2.4.*** The savings ranged between ₹ 0.05 crore and ₹ 22.74 crore during the year 2016-17. Persistent savings were indicative of over assessment of requirement of funds by the Government in Appropriation Act repeatedly. The previous years' trends were neither taken into account nor was there adequate scrutiny for the need of funds.

2.3.4.2 Deficiencies in Surrenders

As per Paragraph 8 in Chapter V of the WBBM, any unspent balances lapse and is not available for utilisation in the following year. Unspent balances were required to be surrendered to the Finance Department before 21 February of each year. A review of savings of grants and appropriations at the end of 2016-17 and surrendered thereof are shown in **Tables 2.5, 2.6** and **2.7**

Table 2.5: Cases of non-surrender

(₹ in crore)

No. of Cases	Amount not surrendered	Total Savings	Percentage of Total Savings	Appendix No.
80 cases (37 grants and 17 appropriations)	38,595	52,999	73	2.5
38 cases (27 grants)	3,713	6,818	54	2.6

Source: Appropriation Accounts of Government of West Bengal (2016-17)

Table 2.6: Irregular Surrenders

(₹ in crore)

No. of Cases	Amount surrendered	Observations	Appendix No.
12 (12 Grants)	1,545	Surrendered on last working day of March 2017	2.7
15 (11 Grants/ Appropriations)	8,688	Surrendered amount exceeded savings by ₹ 1,275 crore	2.8
1 (1 Grant)[3]	1,351	Surrendered savings of ₹ 1,351 crore of 2016-17 in 2017-18	-

Source: Appropriation Accounts of Government of West Bengal (2016-17)

[3] *Irrigation and Waterways Department*

Table 2.7: Surrender despite Excess Expenditure

(₹ in crore)

Name of the Department	Excess Expenditure	Amount Surrendered
Backward Classes Welfare	32	120
Power & Non-Conventional Energy Sources	1,910	86
Disaster Management	357	322

Source: Appropriation Accounts of Government of West Bengal (2016-17)

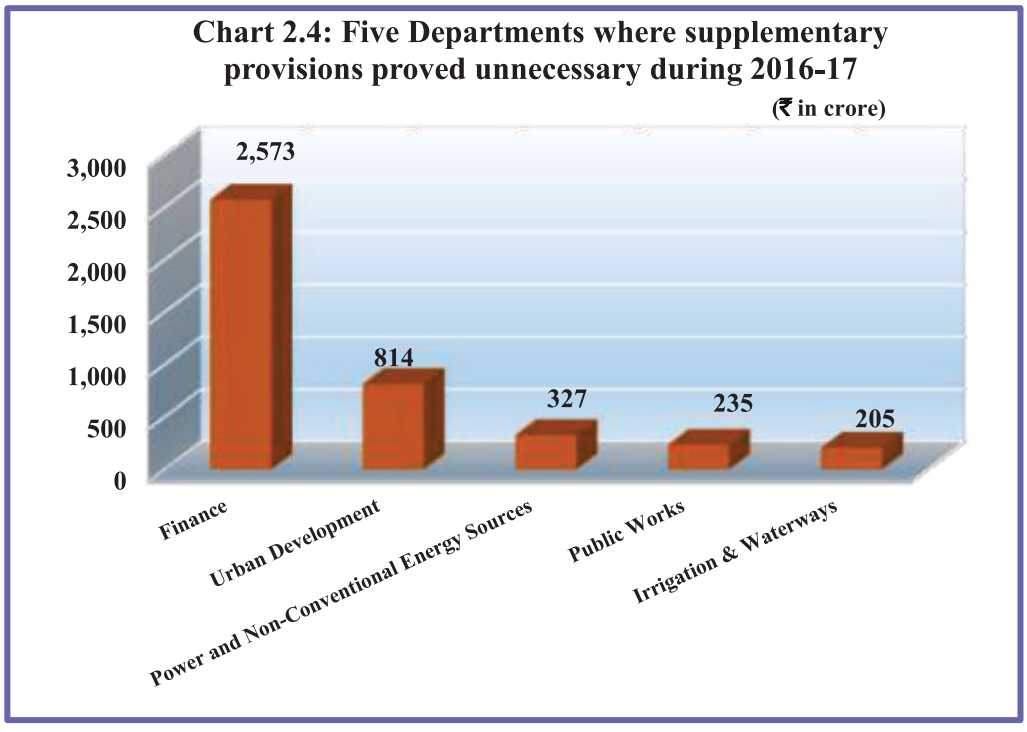
The amount of ₹ 1,803 crore were surrendered in excess of actual savings indicating lack of or inadequate budgetary control in those departments.

The surrender in excess of actual savings resulted in excess expenditure, which indicated lack of financial prudence in the management of budget in the concerned departments.

2.3.4.3 Unnecessary/ Inadequate supplementary provision

Supplementary provision aggregating ₹ 5,124 crore in 34 cases (₹ 1 crore or more in each case) during the year proved unnecessary. The actual expenditure did not come up to the level of original provision (₹ 97,782 crore) as detailed in ***Appendix 2.9***. Five major departments where supplementary provisions proved unnecessary during 2016-17 are shown in **Chart 2.4.**

Chart 2.4: Five Departments where supplementary provisions proved unnecessary during 2016-17



Source: Appropriation Accounts of Government of West Bengal (2016-17)

On the other hand, in seven cases, supplementary provision of ₹ 3,748 crore proved inadequate by more than ₹ 1 crore in each case, leaving an aggregate uncovered excess expenditure of ₹ 2,562 crore **(Table 2.8)**.

Table 2.8: Statement of Grants/ Appropriations where supplementary provisions were proved insufficient by more than ₹ 1 crore each

(₹ in crore)

Sl. No.	Grant No.	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total Provision	Actual Expenditure	Excess Expenditure
1	7	Backward Classes Welfare Revenue (Voted)	764	263	1,027	1,059	32
2	24	Health & Family Welfare Revenue (Voted)	5,596	1,124	6,720	6,888	168
3	43	Power and Non-Conventional Energy Revenue (Voted)	757	1,960	2,717	4,627	1,910
4	47	Disaster Management Revenue (Voted)	1,133	363	1,496	1,853	357
5	49	Sports and Youth Services Capital (Voted)	85	5	90	99	9
6	53	Transport Capital (Voted)	405	10	415	426	10
7	56	Women Development and Social Welfare Revenue (Voted)	1,158	23	1,181	1,256	76
		Total	**9,898**	**3,748**	**13,646**	**16,208**	**2,562**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

2.3.4.4 Excessive/ insufficient re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. There were savings of ₹ 1,135 crore in 52 sub-heads[4] under 21 grants and excesses of ₹ 1,609 crore in 33 sub-heads[5] under 17 grants due to re-appropriation ***(Appendix 2.10)***.

2.3.5 Rush of expenditure at the end of the financial year

According to Rule 389A of West Bengal Financial Rules (WBFR), rush of expenditure in the closing month of the financial year should be avoided.

During the year 2016-17, ₹ 23,910 crore was expended in March 2017, of which ₹ 2,800 crore was expended on 31 March 2017. High percentage of expenditure in March and specially in the last working day of the financial year indicates that uniform flow of expenditure during the year, a primary requirement of budgetary control, was not maintained.

2.3.6 New Service/ New Instrument of Service

Article 205 of the Constitution provides that expenditure on a "New Service" not contemplated in the Annual Financial Statement (Budget), can be incurred only after its specific authorisation by the Legislature.

In 13 cases, expenditure aggregating ₹ 120 crore, which should have been treated as "New Service"/ "New Instrument of Service", was met without obtaining the requisite approval of the Legislature ***(Appendix 2.11)***.

[4] *₹ 5 crore and above*
[5] *₹ 5 crore and above*

2.4 Outcome of review of selected grants

To ascertain compliance with budgeting processes, utilisation of funds and expenditure control mechanism during 2014-17, two grants, *viz.,* Home Department (Grant No. 27) and Tribal Development Department (Grant No. 65) were selected for detailed audit scrutiny. Audit findings in this regard are discussed below:

2.4.1 Grant No. 27: Home Department

- ***Budget and Expenditure***

Total budget allocation for Home Department for the year 2016-17 was ₹ 6,404 crore. Details of budgetary provisions, actual expenditure and savings in this grant during the period 2014-15 to 2016-17 are as follows:

Table 2.9: Budget provision *vis-à-vis* Expenditure incurred during 2014-17

(₹ in crore)

Section	2014-15			2015-16			2016-17		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	4,682.55	4,741.14	58.59 (1%)	5,149.94	5,243.66	93.72 (2%)	5,793.57	5,619.55	(-) 174.02 (3%)
Capital	442.53	243.46	(-) 199.07 (45%)	542.41	314.17	(-) 228.24 (42%)	610.20	418.16	(-) 192.04 (31%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)
Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Revenue section of the grant registered a savings of three *per cent* during 2016-17 mainly due to unutilised provision/saving of ₹ 145 crore under Calcutta Police (2055-00-108-NP001). In capital section of the grant, savings, however decreased to 31 *per cent* during 2016-17 from 45 *per cent* during 2014-15.

- ***Un-surrendered Budget Provision***

As per the WBBM, the spending department is required to surrender the grants/appropriations or portions thereof, to the FD as when savings are anticipated. It was observed that during 2014-17, budget provision[6] for central shares (₹ 110 crore) could not be spent and surrendered in following cases **(Table 2.10)**.

[6] *Authorised by the Legislature through Appropriation Acts*

Table 2.10: Cases where Budget Provision could not be spent and surrendered during 2014-17

Sl. No.	Purpose	Head of Account	Original Budget Provision	Actual Expenditure	Savings
		(₹ in crore)			
1	Schemes for Modernisation of Police Force	4055-00-207-SP009	101	54	47
2	Policing the Megacity of Kolkata under Modernisation of Police Force	4055-00-207-SP011	71	22	49
3.	Coastal Security Scheme for Management of other Border (Excluding Indo-Pak and Indo-Bangladesh Border) (100% Central Assistance Grant)	4055-00-207-SP008	15	8	7
4	Forensic Science Laboratory under MPF	4055-00-207-SP008	8	1	7
Total			**195**	**85**	**110**

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Savings of the provision were indicative of the fact that the budgets were not prepared after adequate scrutiny of the projects/schemes. Department attributed the reasons to (i) pendency in transmission of UCs, (ii) technicalities involved in tendering process and (iii) the fluctuations in exchange rate of foreign currency. The reply is not accepted as it is not in consonance with the provisions of WBBM.

- ***Expenditure incurred without Budget Provision***

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/service where there is no budget provision.

Checking of records showed that during 2014-17, an expenditure amounting to ₹ 33 crore were incurred under four sub-heads (***Appendix 2.12***) where there were no budget provisions.

- ***Unnnecessary Re-appropriation***

In terms of Rule 366 of WBFR, when an additional appropriation is required urgently under any head of accounts and no savings can be foreseen under the same Grant, the administrative department may, with the concurrence of the Finance Department, sanction the expenditure and shall inform the Accountant General, that funds will be provided later by re-appropriation.

During 2014-15, there was augmentation of ₹ 5 crore through re-appropriation under 'Schemes for Modernisation of Police Force'. This proved to be unnecessary since there was saving of ₹ 16 crore (53 *per cent*) out of the original budget provision (₹ 30 crore).

Further, during 2015-16, in Siliguri Police Commissionerate, there was reduction of ₹ 1.12 crore through re-appropriation against the sub-head '2055-00-109-NP013'. This proved to be unjustified since there was excess expenditure of ₹ 6 crore (11 *per cent*) over the original budget provision (₹ 53 crore).

- ***Unjustified Supplementary Provision***

During 2014-15, Supplementary Provision was made for ₹ 5 crore for Criminal Investigation Department (Excluding Forensic Science Laboratory). This

proved to be unjustified as actual expenditure (₹ 55 crore) reached only 92 *per cent* of the original budget provision (₹ 60 crore).

2.4.2 Grant No. 65: Tribal Development Department

- ***Budget preparation***

As per provisions contained in WBFR and WBBM, Revised Estimates (RE) for the current year and Budget Estimates (BE) for the following year after due approval of the Departmental Secretary has to be sent to Finance Department (FD) by 31st October of the current year for incorporation in Budget documents.

Scrutiny of budget documents of 2014-17 showed that provisions for BE/RE had been proposed by the department after delays ranging between 48 and 183 days.

- ***Budget and Expenditure***

Total budget allocation for the department for the year 2016-17 was ₹ 739 crore. Details of budgetary provisions, actual expenditure and savings in this grant during 2014-15 to 2016-17 are as follows:

Table 2.11: Budget provision *vis-à-vis* Expenditure incurred during 2014-17

(₹ in crore)

Section	2014-15			2015-16			2016-17		
	B	E	S/E	B	E	S/E	B	E	S/E
Revenue	588.51	482.67	(-) 105.84 (18%)	573.64	486.79	(-) 86.85 (15%)	676.43	567.49	(-) 108.95 (16%)
Capital	58.75	11.96	(-) 46.79 (80%)	51.50	7.95	(-) 43.55 (85%)	62.24	21.99	(-) 40.26 (65%)

B: Budget; E: Expenditure; S/E: Savings (-)/ Excess (+)
Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

Under Revenue section of the grant there was a saving of 16 *per cent* in 2016-17. This was mainly due to unutilised provision/saving of ₹ 51 crore under Special Central Assistance to Tribal Sub-plan. However, saving in Capital section of the grant reduced to 65 *per cent* during 2016-17 from 85 *per cent* during 2015-16.

- ***Expenditure incurred without Budget Provision***

In terms of Rule 382 of WBFR and Rule 14 of WBBM, expenditure should not be incurred on a scheme/ service where there is no budget provision.

Scrutiny of records showed that during 2014-17, expenditure amounting to ₹ 11 crore was incurred under three sub-heads (***Appendix 2.12***) without budget provision.

- ***Saving of Entire Provision***

During 2014-17, budget provision aggregating to ₹ 101 crore under two major heads authorised by the Legislature through Appropriation Acts could not be spent by the department and the entire provision thus remained unutilised (***Appendix 2.13).***

Savings of the entire provision is indicative of the fact that the budget provisions were not prepared after adequate scrutiny of the projects/ schemes.

- ***Excess expenditure owing to surrender of budget provision***

As per Rule 150 of WBFR, the department incurring the expenditure will be responsible for seeing not only that the allotment placed at its disposal is not exceeded but also that any anticipated savings are notified and surrendered in time.

During 2014-15 under the scheme 'Old Age Pension to Scheduled Tribes' there was excess expenditure of ₹ 31 crore following the surrender of ₹ 22 crore.

2.5 Significant Findings

- Excess expenditure for the years 2009 to 2017 amounting to ₹ 24,075 crore was not regularised (***Paragraphs 2.3.1 and 2.3.2***).
- Expenditure of ₹ 5,060 crore was incurred in 128 cases without provision in the original estimates/ supplementary demands and without re-appropriation orders (***Paragraph 2.3.3***).

CHAPTER 3

Financial Reporting

Chapter 3 Financial Reporting

A sound internal financial reporting system with relevant and reliable information significantly contributes to effective governance by the State Government.

This Chapter provides an overview and status of compliance with various financial rules, procedures and directives, in so far as financial reporting is concerned, by the State Government and its subordinate offices in 2016-17.

3.1 Delay in furnishing Utilisation Certificates

Rule 330A of the West Bengal Treasury Rules (WBTR) states that Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be obtained by the departmental officers from the grantees within one year from the dates of release of the grants provided for specific purposes. After verification, these should be forwarded to the Accountant General (A&E).

Through the UC, the grantor obtains assurance about non-diversion and proper utilisation of the funds. Any delay or inaccuracy in such reporting undermines this control mechanism.

The year-wise position of outstanding UCs is shown in **Table 3.1**.

Table 3.1: Year-wise break up of outstanding Utilisation Certificates in respect of Grants-in-Aid

(₹ in crore)

Years	Grants-in-Aid (GIA) against which UCs are awaited as of March 2017	
	Number of UCs	Amount
Up to 2014-15	1,93,151	57,961
2015-16	18,423	26,616
2016-17[1]	34,910	37,431
Total	**2,46,484**	**1,22,008**

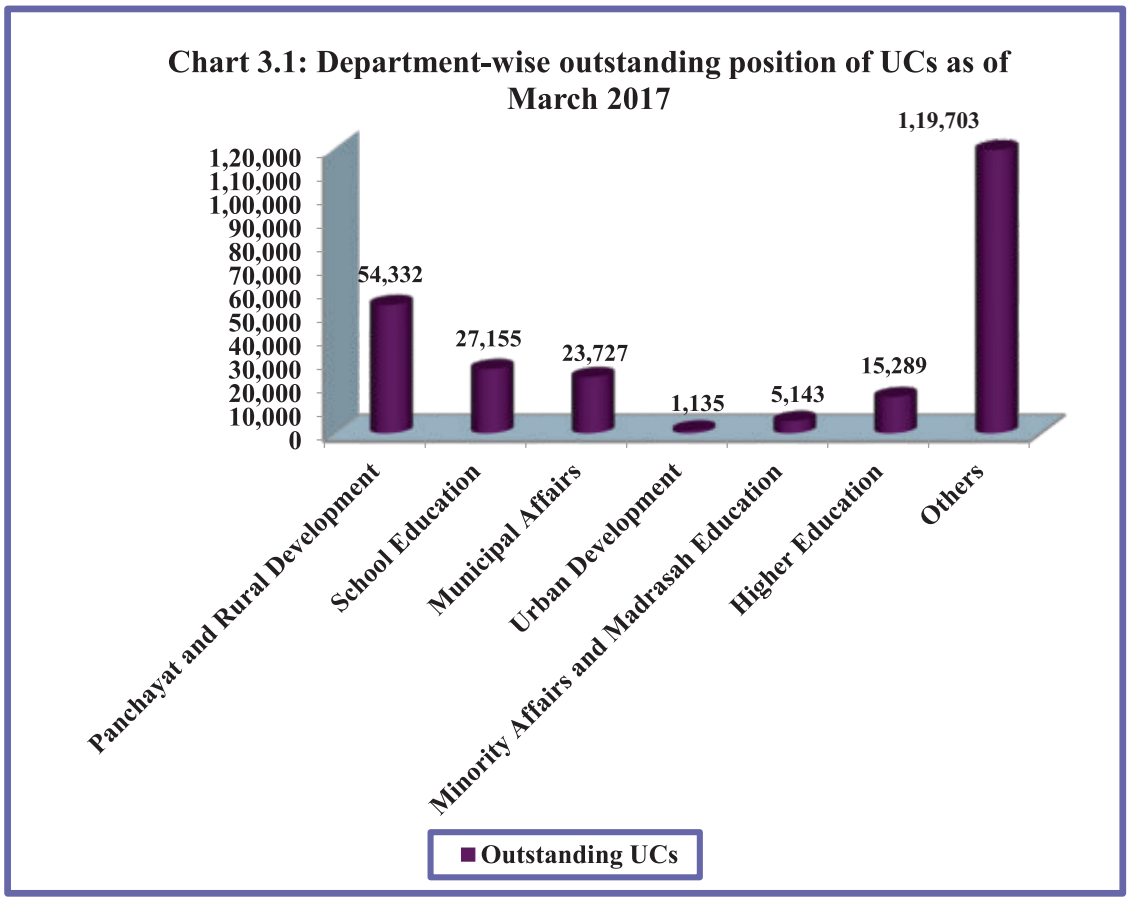
Source: Finance Accounts of Government of West Bengal (2016-17)

The pendency in submission of UCs indicates lack of monitoring of utilisation of grants by the departments. This also increases the chance of misutilisation of the grants. This is not a healthy trend.

Department-wise outstanding position of UCs

Department-wise position of outstanding UCs as on March 2017 is shown in **Chart 3.1**.

[1] *Only the cases where due dates for submission of UCs have been over*



Source: Finance Accounts of Government of West Bengal (2016 -17)

Chart 3.1 shows that six departments accounted for 51.44 *per cent* of total outstanding UCs as of March 2017.

Submission of UCs without utilisation

During the period 2012-14, two DDOs[2] had retained Border Area Development Programme (BADP) fund of ₹ 2.16 crore in the Personal Deposit (PD) Accounts. However, UCs for the aforesaid fund had been submitted (May 2017) to the Home Department.

DM, Jalpaiguri replied (July 2017) that the absence of appropriate collation of information from all sources, prior to submission of UC was the reason behind this. Reply is not acceptable since submission of UC without its utilisation was irregular.

3.2 Non-submission of accounts by ULBs/PRIs

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

- detailed information about the financial assistance given to various institutions,
- the purpose for which the assistance is granted,
- total expenditure of the institutions.

[2] *DM, Murshidabad : ₹ 0.31 crore during 2012 -13 and ₹ 1.60 crore during 2013 -14 and DM, Jalpaiguri : ₹ 0.25 crore during 2012 -13*

Audit of these institutions is conducted by the Examiner[3] of Local Accounts (ELA), West Bengal under the Accountant General (General and Social Sector Audit), West Bengal.

As of September 2017, 625 annual accounts of 144 bodies/authorities due up to 2016-17, had not been received by the ELA, West Bengal ***(Appendix 3.1***). Therefore, utilisation of funds for the intended purposes could not be verified.

3.3 Delays in Submission of Accounts/Audit Reports of Autonomous Bodies

Out of 117 autonomous bodies, 52 bodies/authorities were required to submit accounts to audit as of March 2017. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Reports (SARs) and their placement in the Legislature are indicated in ***Appendices 3.2*** and ***3.3***. Out of 52 bodies/authorities, only Hooghly River Bridge Commissioner had submitted accounts up to 2016-17 while 15 had submitted accounts up to 2015-16. Eight District Legal Services Authorities (DLSAs) did not submit accounts since inception in 1998-99. The remaining 28 Autonomous bodies had submitted accounts with delays.

In respect of 28 Bodies/Authorities, the State Government did not lay the Reports before the State Legislature as detailed in ***Appendix 3.2.***

3.4 Departmentally Managed Activities

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature were required to prepare *pro forma* accounts in the prescribed format annually. The *pro forma* accounts of departmentally managed commercial and quasi-commercial activities reflected their overall financial health and efficiency in conducting their business.
The Heads of Departments were to ensure that these units prepare such accounts and submit them to Accountant General for audit within a specified time frame.

An amount of ₹ 3,074 crore was invested by the State Government in 14 commercial and quasi-commercial undertakings, accounts of which are due from 1983-84 to 2014-15. Of these, 11 undertakings had incurred losses aggregating to ₹ 2,518 crore in 2016-17. The remaining three, *viz*. CEOH[4], KADA[5] and Public Distribution System of Food Grains[6] reflected accumulated profit of ₹ 841 crore. The department-wise position of arrears in preparation of *pro forma* accounts and investment made by the Government therein are given in ***Appendix3.4***.

3.5 Un-reconciled receipts/expenditure

Rule 385 of West Bengal Financial Rules (WBFR) stipulates that expenditure recorded in books of departments be reconciled every month with the books of the Accountant General (A&E). The Public Accounts Committee also recommended (December 2011) to follow the stipulations of the WBFR.
Out of 67 departments, 10 departments did not reconcile their figures for the year 2016-17. Nine departments had partly reconciled their figures.

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[3] *Appointed by State Government as the Statutory Auditor of Local Bodies.*
[4] *Central Engineering Organisation, Howrah*
[5] *Kanchrapara Area Development Authority*
[6] *Subsidy received from Government was shown as profit in its account*

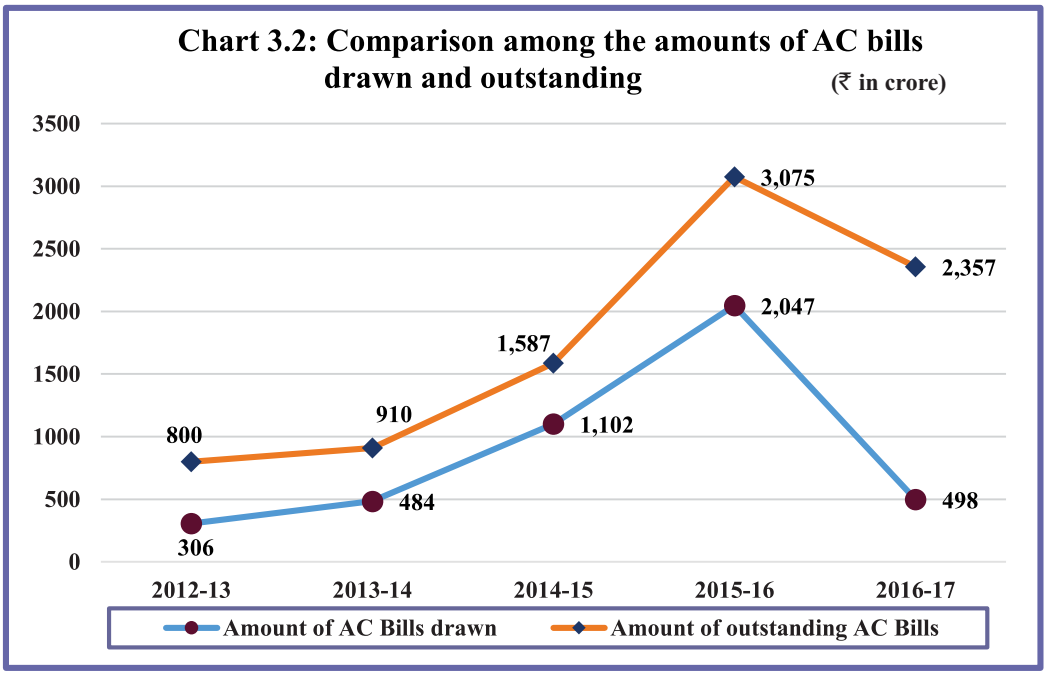
3.6 Pendency in adjustment of Abstract Contingent Bills

Controlling and Disbursing Officers were authorised to draw money through Abstract Contingent (AC) bills, by debiting service heads. They were required to present Detailed Contingent (DC) bills to the Accountant General (A&E) through treasuries.

In terms of Rule 4.138(5) of WBTR 2005, AC bills were required to be adjusted within one month from the date of completion of the purpose. In no case, this could exceed 60 days from the date of drawal of the AC bill.

A profile on the AC bills drawn and the outstanding position of AC bills during 2012-17 is shown in **Chart 3.2**.

Chart 3.2: Comparison among the amounts of AC bills drawn and outstanding



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

It was noticed that up to 2016-17, ₹ 2,357 crore[7] drawn through 11,005 AC bills remained unadjusted as of March 2017. Pendency in submission of AC bills was regularly mentioned in the previous Reports on State Finances[8].

Audit reviewed the procedure of adjustment of AC bills of BCW[9] and TETSD[10] departments for the period 2013-17. The following irregularities were observed (October 2017):

- Two DDOs[11] of BCW department submitted adjustment of 36 bills[12] of ₹ 36.61 crore, with delays of 36 days to two years and eleven months. West Bengal Treasury Rules 2005 provides that no money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget allotment.

[7] *Pendency up to 2014-15: ₹ 1170 crore ₹ 2015-16: 912 crore and 2016 -17: ₹ 325 crore*
[8] *Paragraph 3.6.2 of Reports of 2012 -13, 2013-14, 2014-15 and Paragraph 3.5.2 of Report of 2015-16 on State Finances*
[9] *Backward Classes Welfare*
[10] *Technical Education, Training and Skill Development*
[11] *PAO cum District Welfare Officer, South 24 Parganas and Directorate of BCW*
[12] *Drawn between January 2014 and March 2015*

- BCW and TETSD departments had withdrawn amounts of ₹ 33.83 crore and ₹ 8.15 crore respectively during 2013-17 through AC bills at the end of the financial year. This drawal of fund to prevent lapse of budget was in contravention to the provisions of WBTR, 2005.

In the absence of DC bills it is not possible to ascertain whether expenditure has taken place or not. Non-adjustment of AC Bills for long periods in violation of prescribed rules and regulations was fraught with the risk of embezzlement and unhealthy practices. Responsibility needs to be fixed in this regard and a time bound programme needs to be evolved by the State Government to settle these outstanding AC bills

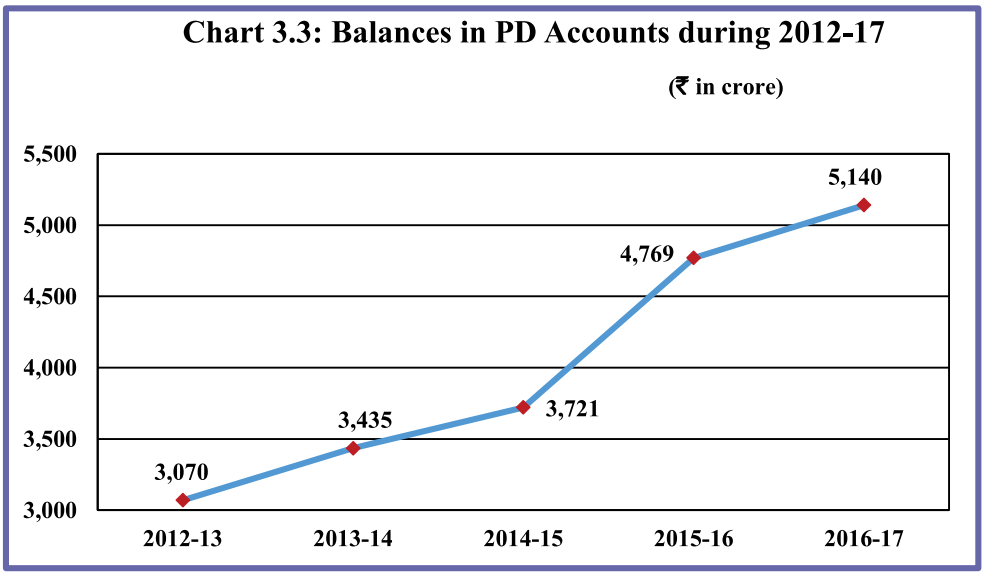
3.7 Personal Deposit (PD) Accounts

Rule 4.115 of WBTR provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. Further, Rule 6.09 of WBTR stipulates that the PD accounts are to be closed at the end of the financial year. Parking of funds in PD accounts adversely affects the transparency of State accounts as it inflates the Revenue Expenditure to that extent and locks up resources which otherwise can be utilised elsewhere for development.

There were 153 PD accounts in operation in the State as of March 2017. During 2016-17, ₹ 1,933 crore were transferred from Consolidated Fund of the State to these PD accounts. Out of this, ₹ 896 crore was transferred during March 2017, of which ₹ 185 crore was transferred on 31 March 2017. Drawals from PD accounts in subsequent years were not subject to legislative control.

The balances in PD accounts during 2012-17 is shown in **Chart 3.3.**

Chart 3.3: Balances in PD Accounts during 2012-17



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

During 2016-17, the State Government raised an amount of ₹ 34,431 crore as market loans bearing interest rates ranging between 6.88 per cent and 8.09 per cent. The State also borrowed ₹ 1,367 crore from Financial Institutions and ₹ 519 crore from GoI. However, as on 31 March 2017, ₹ 5,140 crore was parked in Personal Deposit Accounts. Paying interest at higher rates on market loans while keeping huge amounts in Personal Deposit Accounts showed poor cash and financial management by the State Government.

Test-check of PD Accounts maintained by nine DDOs[13] disclosed an aggregate balance of ₹ 908 crore as of March 2017. Following deficiencies were observed in scrutiny of this balance:

Table 3.2: Deficiencies in PD Accounts

Deficiencies	Criteria	Observations
Discrepancies between treasury pass books and PD cash books	WBTR stipulated that the holder of the PD Account shall, immediately after end of the financial year, make necessary verification and reconciliation of the balances with the treasury.	PD Accounts cash book balances overstated by ₹ 0.31 crore in respect of two DDOs and understated by ₹ 42.69 crore in respect of five DDOs due to non-reconciliation ***(Appendix 3.5).***
Unauthorised transfer to PD Accounts	As per notification of GoWB (January 2017), funds under Kanyashree Prakalpa were to be kept in savings bank account.	Three DDOs transferred ₹ 51.84 crore to PD Accounts between February 2017 and March 2017 resulting in loss of interest of ₹ 31.81 lakh up to July 2017.
	In terms of Rule 4.138(5) of WBTR 2005, AC bills are required to be adjusted within 60 days from the date of drawal of the AC bill.	Three DDOs had transferred ₹ 4.20 crore from ICDS to PD Accounts during 2016-17. This transfer of fund was to avoid submission of adjustment bills within 60 days.
Unauthorised retention of fund	In view of Finance Department's order (July 2015), unspent fund for 'Distribution of bicycles amongst the girl students of recognised and aided Madrasahs' was required to be surrendered.	Six DDOs held ₹ 3.42 crore in PD Accounts as of July 2017 to avoid surrender of funds.
	As per para 2.1 of the Bidhayak Elaka Unnayan Prakalpa guidelines, no MLA shall be entitled to recommend any scheme under this Prakalpa after the dissolution of the term of that Assembly.	As of March 2017, four DDOs retained unutilised funds of ₹ 7.75 crore in PD Accounts after the dissolution of the Assembly ***(Appendix 3.6).***

3.8 Bookings under Minor Head 800: Other Receipts and Other Expenditure

The receipts and expenditure accounts of the Government were presented to the Legislature. The receipt and expenditure on all major activities of the Government were presented in a manner to meet the basic information needs of all the stakeholders.

Booking under Minor Head '800: Other Receipts and 800: Other Expenditure' does not disclose the schemes, programmes, etc., to which they relate to.

Status of expenditure booked under '800: Other Receipts and 800: Other Expenditure' is shown below in **Table 3.3**.

Table 3.3: Booking under Minor Head '800-Other Receipts' and 'Other Expenditure'

(₹ in crore)

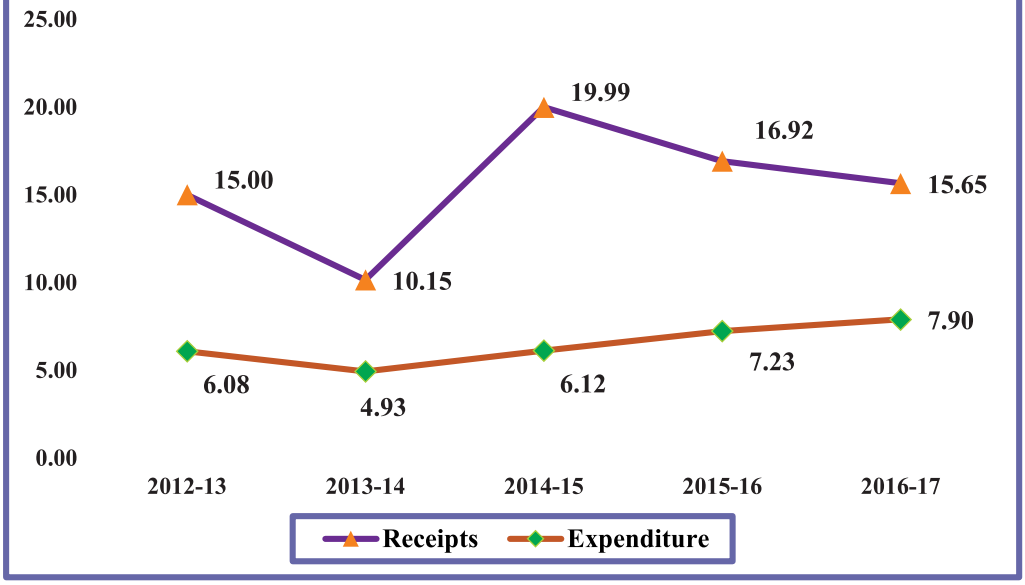
Financial Year	Expenditure booked under Minor Head 800	Percentage to total Expenditure	Receipts booked under Minor Head 800	Percentage to total Receipts
2012-13	3,932	6.08	6,984	15.00
2013-14	4,865	4.93	7,396	10.15
2014-15	6,951	6.12	17,293	19.99
2015-16	9,486	7.23	18,563	16.92
2016-17	11,481	7.90	18,444	15.65
Total	**36,715**		**68,680**	

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

[13] *DMs of Hooghly: ₹ 48.72 cr., North 24 Pgs: ₹ 235.94 cr., Howrah: ₹ 88.86 cr., Jalpaiguri: ₹ 62.67 cr., Coochbehar: ₹ 75.39 cr., Bardhaman: ₹ 58.66 cr., Murshidabad: ₹ 146.79 cr., Purulia: ₹ 142.88 cr. & Paschim Medinipore: ₹ 47.69 cr.*

The trend of growth of 800-Other Receipts and 800-Other Expenditure during 2012-17 is shown in **Chart 3.4**.

Chart 3.4: Percentage of booking under Minor Head of Accounts '800' over Total Receipts and Expenditure



Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

An amount of ₹ 11,481 crore (7.90 *per cent*) of total expenditure of ₹ 1,45,254 crore was classified under the Minor Head of Account "800-Other Expenditure". This was under 75 Major Heads of Account (both Revenue and Capital). Similarly, ₹ 18,444 crore (16 *per cent*), out of total revenue receipts of ₹ 1,17,832 crore was classified under "800-Other Receipts".

High incidence of transactions under minor head '800' affects the transparency of the accounts.

3.9 Analysis of balances of Suspense and Remittance

Accounts of the Government were kept on cash basis. Certain transactions of receipts and payments, which could not immediately be taken to a final head of receipt or expenditure were to be held temporarily under Suspense heads. Accumulation of balances under these heads affected the cash balances and thus distorted the financial reporting.

Significant balances under Suspense and Remittance heads as of March 2017 are shown in ***Appendix 3.7***

Net Debit balances under 8658-Suspense Accounts decreased to ₹ 574 crore in 2016-17 from ₹ 615 crore in 2015-16. However, under 8782-Cash Remittances and Adjustments, etc., debit balance of ₹ 469 crore remained exactly the same compared to that of the previous year.

The Suspense minor head "Reserve Bank Suspense, Central Accounts Office (8658-00-110-CAORB Suspense)" was operated in the books of the State Government regarding transactions in respect of (i) Grants, (ii) Loans and Advances from Central Government and (iii) other transactions accounted through RBI, Central Accounts Section, Nagpur. Under this Suspense Head, the

debit balance stood at ₹ 493 crore and the credit balance at ₹ 20 crore and the net balance was ₹ 473 crore (Debit) as on 31 March 2017.

Of these, two un-cleared Suspense Accounts are discussed below:

(A) Maintenance cost of National Highways

The expenditure on maintenance of National Highways (Agency Charges) incurred by the State PWD was reimbursable by the RPAO[14], National Highways. The GoWB had to ensure that the claims raised were duly reimbursed through submission of vouchers and connected documents.

It was observed that agency charges of ₹ 97 crore pertaining to the period 1979-2016 was outstanding in the Suspense Accounts for want of documents. Out of this, the claims of ₹ 79 crore (81 *per cent*) had not been reimbursed for more than 10 years.

(B) Court case recoveries

During the period 2004-17, on the basis of advices issued by RBI, Kolkata, recoveries of ₹ 125 crore towards court cases were made through RBI, Nagpur. Out of this, ₹ 21 crore (17 *per cent*) was outstanding for more than 10 years. In absence of necessary Government Orders from the various departments of GoWB, booking of the said amount under the appropriate functional heads could not be effected.

3.10 Follow up action on Audit Reports

Rules of procedure of the Committee on Public Accounts of the West Bengal Assembly, promulgated in 1977, provides that after tabling the Report in State Legislature, the State Government departments are required to submit replies to the audit observation within one month.

Table 3.4: Status of laying of Audit Report on State Finances

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

No response was furnished by the State Government on the above Audit Reports. Such lack of responsiveness is a matter of serious concern. Moreover, this practice not only dilutes financial discipline, but also goes against the basic tenet of legislative control over expenses from public exchequer and undermines the importance of the Legislature.

[14] *Regional Pay and Accounts Office*

3.11 Significant Findings

- There was pendency in submission of annual accounts of autonomous bodies/authorities. Eight District Legal Services Authorities (DLSAs) did not submit accounts since inception in 1998-99 ***(Paragraph 3.3)***.
- There were delays in finalising *pro forma* accounts of 14 departmentally managed commercial undertakings. Out of these, 11 had incurred losses aggregating to ₹ 2,518 crore in 2016-17. The remaining three reflected accumulated profit of ₹ 841 crore ***(Paragraph 3.4)***.
- Out of 67 departments, 10 departments did not reconcile the expenditure/receipt figures with those recorded in the books of the Accountant General (A&E) for the year 2016-17***(Paragraph 3.5)***.
- Failure in submission of DC bills led to accumulation of unadjusted AC bills. ₹ 2,357 crore drawn through 11,005 AC bills remained unadjusted as of March 2017 ***(Paragraph3.6)***.

Kolkata
The
21 MAR 2018

(NAMEETA PRASAD)
Accountant General
(General and Social Sector Audit)
West Bengal

Countersigned

New Delhi
The 23rd March 2018

(RAJIV MEHRISHI)
Comptroller and Auditor General of India

APPENDICES

APPENDIX 1.1

(Refer Profile of West Bengal)

A brief profile of West Bengal

A General Data

Sl. No.	Particulars		Figures
1.	Area		88,752 Sq. km.
2.	Population		
	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 Sq. Km.)		903 person per Sq. km.
	b. Density[@] of Population (as per 2011 Census) (All India Density = 382 persons Sq. Km.)		1,028 person per Sq. km.
4	Population Below Poverty Line (BPL)[*] (All India Average = 21.90 *per cent)*		19.90 *per cent*
5.	a. Literacy rate (as per 2001 Census) (All India Average = 64.80 *per cent*)		68.64 *per cent*
	b. Literacy rate (as per 2011 Census) (All India Average = 73 *per cent*)		76.30 *per cent*
6	Infant mortality rate[*](per 1,000 live births) (All India Average = 37 per 1,000 live births)		26
7.	Life Expectancy at birth[*] (All India Average = 68.30 years)		70.50 years
8.	Gini Coefficient[*]		
	a. Rural (All India = 0.29)		0.24
	b. Urban (All India = 0.38)		0.38
9	Gross State Domestic Product (GSDP) 2016-17 at current price[**]		₹ 12 51 067 crore
10.	Per capita GSDP CAGR (2007-08 to 2016-17)	West Bengal	16.20 *per cent*
		General Category States	13.20 *per cent*
11.	GSDP CAGR (2007 08 to 2016 17)	West Bengal	17.20 *per cent*
		General Category States	14.60 *per cent*
12.	Population Growth (2007-08 to 2016-17)	West Bengal	8.50 *per cent*
		General Category States	11.90 *per cent*

B. Financial Data

Particular		2007-08 to 2015-16		2015-16 to 2016-17	
CAGR		General Category States	West Bengal	General Category States	West Bengal
a.	of Revenue Receipts	14.58	17.52	11.52	7.38
b.	of Own Tax Revenue	14.80	15.82	13.50	7.00
c.	of Non Tax Revenue	9.45	2.97	12.10	58.43
d.	of Total Expenditure	15.84	15.38	15.31	10.86
e.	of Capital Expenditure	14.53	21.08	17.91	(-) 8.73
f.	of Revenue Expenditure on Education	16.86	14.55	9.86	12.21
g.	of Revenue Expenditure on Health	18.43	16.50	14.92	16.63
h.	of Salary and Wages	14.89	12.77	13.06	8.63
i.	of Pension	17.17	15.74	10.63	8.44

[@]Census of India 2011: Final Population Totals
[*]Economic Survey 2016-17 (August 2017), Vol. II
[**]Economic Review 2016-17, Government. of West Bengal

APPENDIX 1.2

(Refer Paragraph 1.1)

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 I
1	Contains Statement of Financial Position
2	Contains Statement of Receipts and Disbursements Annexure A – Cash Balances and Investments of Cash Balances
3	Contains Statement of Receipts (Consolidated Fund)
4	Contains Statement of Expenditure (Consolidated Fund)
	A Expenditure by Function
	B Expenditure by Nature
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
7	Gives Statement of Loans and Advances given by the Government
	Section 1: Summary of Loans and Advances: Loanee group-wise
	Section 2: Summary of Loans and Advances: Sector-wise
	Section 3: Summary of Repayments in arrears from Loanee group
8	Contains Statement of Investments of the Government
9	Contains Statement of Guarantees given by the Government
10	Depicts Statement of Grants-in-aid given by the Government
11	Indicates Statement of Voted and Charged Expenditure
12	Presents Statement on Sources and Application of funds for expenditure other than on revenue account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account & Notes to Accounts
	Volume II
	PART-I
14	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads

15	Provides detailed Statement of Revenue Expenditure by Minor Heads
16	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
17	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest rate Profile of Outstanding Loans
	(i) Internal Debt of the State Government
	(ii) Loans from the Central Government
18	Gives detailed Statement of Loans and Advances given by the Government
	Section 1: Major and Minor Head wise details of Loans and Advances
	Section 2: Repayments in arrears from other Loanee Entities
19	Shows Detailed Statement of Investments
	Section 1: Details of Investments up to 2016-17
	Section 2: Major and Minor Head-wise details of Investments during the year
20	Shows Statement of Guarantees given by the Government
	(A) Class-wise details : For Guarantees
	(B) Sector-wise details for each class : For Guarantees
21	Provides detailed Statement on Contingency Fund and other Public Account transactions
22	Gives detailed Statement on Investments of Earmarked Funds

APPENDIX 1.3
(Refer Paragraph 1.1)

Methodology adopted for the Assessment of Fiscal Position

The norms/ ceilings prescribed by the Twelfth/ Thirteenth/ Fourteenth Finance Commission 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 in July 2010. Normative projections made by the 14th FC as well as the projections in the Act 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 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] x 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}] x 100
Interest received as *per cent* to Loans Outstanding	[Interest Received /{(Opening balance + Closing balance of Loans and Advances)/2}] x 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 1.1.1)

Part A : Abstract of Receipts and Disbursements for the year 2016-17

Receipts					Disbursements					
2015-16				2016-17	2015-16			2016-17		
(₹ in crore)										
								Non-Plan	Plan	Total
Section A: Revenue										
1,09,732.21		**Revenue Receipts**		**1,17,832.45**	**1,18,827.26**	I	**Revenue Expenditure**	**97,063.95**	**36,853.61**	**1,33,917.56**
					45,689.31		**General Services**	**49,928.42**	**202.26**	**50,130.68**
42,492.08		Tax revenue	45,466.46		**47,388.99**		**Social Services**	**35,845.30**	**21,221.54**	**57,066.84**
					20,919.04		Education, Sports, Arts and Culture	17,432.37	6,041.53	23,473.90
1,861.79		Non-tax revenue	2,949.86							
					6,019.87		Health and Family Welfare	4,054.95	2,965.85	7,020.80
37,163.93		State's share of Union taxes and duties	44,625.16		6,847.53		Water Supply, Sanitation, Housing and Urban Development	3,604.00	4,001.73	7,605.73
11,753.18		Non-Plan grants	10,217.44		112.48		Information and Broadcasting	97.06	11.76	108.82
					1,950.94		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	224.47	1,413.12	1,637.59
14,996.68		Grants for State Plan Scheme	14,443.04							
1,464.55		Grants for Central and Centrally sponsored Plan Schemes	130.49		104.70		Labour and Labour Welfare	201.95	19.52	221.47
					10,915.64		Social Welfare and Nutrition	9,931.94	6,573.80	16,505.74
					518.79		Others	298.56	194.23	492.79
					24 973.05		**Economic Services**	**10 749.54**	**15 406.05**	**26 155.59**
					3,522.90		Agriculture and Allied Activities	1,470.86	1,794.17	3,265.03
					15,451.08		Rural Development	2,140.00	10,697.65	12,837.65
					1,373.58		Special Areas Programmes	547.16	820.98	1,368.14
					944.52		Irrigation and Flood Control	815.05	160.33	975.38
					1,066.42		Energy	4,163.27	456.92	4,620.19
					990.17		Industry and Minerals	167.89	959.12	1,127.01
					1,272.01		Transport	1,260.44	319.33	1,579.77
					64.69		Science, Technology and Environment	0.84	64.59	65.43
					287.68		General Economic Services	184.03	132.96	316.99
					775.91	II	**Grants in aid and Contributions**	**540.69**	**23.76**	**564.45**
9,095.05	II	Revenue deficit carried over to Section B		**16,085.11**						
1,18 827.26		**Total**		**1 33 917.56**	**1 18,827.26**		**Total**	**97 063.95**	**36 853.61**	**1 33 917.56**

Differences of 0.01 with Finance Accounts is due to rounding

Receipt					Disbursements					
2015-2016			2016 2017		2015-2016			2016-2017		
(₹in crore)										
								Non-Plan	Plan	Total
Section B Capital										
10,957.33	III	Opening Cash Balance including Permanent Advances and Cash Balance Investment	-	**15,842.74**	-	III	Opening Overdraft from RBI	-	-	-
653.00	IV	Miscellaneous Capital receipts		**Nil**	**12,420.18**	IV	**Capital Outlay**	**(-) 2.30**	**11,338.73**	**11,336.43**
					705.17		**General Services**	**0.01**	**853.65**	**853.66**
					4,627.66		**Social Services**	**(-) 2.31**	**4,440.39**	**4,438.08**
					609.89		Education, Sports, Arts and Culture	-	388.19	388.19
					1,838.90		Health and Family Welfare	-	1,241.54	1,241.54
					1,706.12		Water Supply, Sanitation, Housing and Urban Development	(-) 2.31	2,243.29	2,240.98
					3.89		Information and Broadcasting	-	6.15	6.15
					23.79		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	32.82	32.82
					359.06		Social Welfare and Nutrition	-	452.41	452.41
					86.01		Other Social Services	-	75.99	75.99
					7,087.35		**Economic Services**	-	**6,044.69**	**6,044.69**
					743.21		Agriculture and Allied Activities	-	608.48	608.48
					29.94		Rural Development	-	6.92	6.92
					676.93		Special Areas Programmes	-	766.23	766.23
					1,600.80		Irrigation and Flood Control	-	1,614.52	1,614.52
					1 795.55		Energy	-	725.38	725.38
					115.78		Industry and Minerals	-	228.48	228.48
					2 070.88		Transport	-	2,022.35	2,022.35
							Science Technology and Environment	-	-	-
					54.26		General Economic Services	-	72.33	72.33
832.35	**V**	**Recoveries of Loans and Advances**		**3,233.34**	**860.81**	**V**	**Loans and Advances disbursed**	**299.16**	**898.04**	**1,197.20**
819.07		From Power Projects	3,053.34		330.62		For Power Projects	10.00	365.90	375.90
-		From Government Servants	4.46		2.59		To Government Servants	3.37	-	3.37
13.28		From others	175.54		527.60		To Others	285.79	532.14	817.93

Receipt					Disbursements					
2015-16			2016-17		2015-16			2016-17		
(₹ in crore)										
								Non-Plan	Plan	Total
					9,095.05	**VI**	**Revenue deficit brought down**			**16,085.11**
34,607.92	**VII**	**Public debt receipts**		**36,316.01**	**9,039.63**	**VII**	**Repayment of Public Debt**			**11,096.33**
33,948.97		Internal debt other than Ways and Means Advances and Overdraft	35,797.08		8,222.73		Internal debt other than Ways and Means Advances and Overdraft			10,120.87
-		Ways and Means Advances	-		-		Ways and Means Advances			-
658.95		Loans and Advances from Central Government	518.93		816.90		Repayment of Loans and Advances to Central Government			975.46
NIL	**VIII**	**Amount transferred to Contingency Fund**		**0.17**	**0.01**	**VIII**	**Expenditure from Contingency Fund**			**0.20**
1,49,608.20	**IX**	**Public Account receipts**		**1,69,632.85**	**1,49,400.38**	**IX**	**Public Account disbursements**			**1,62,817.00**
3,216.07		Small Savings and Provident Funds	3,267.52		2,475.46		Small Savings and Provident Funds			2,411.09
2,050.6		Reserve Funds	3,831.12		3,087.38		Reserve Funds			1,608.03
94,597.49		Suspense and Miscellaneous	1,02,260.42		95,774.53		Suspense and Miscellaneous			1,02,989.09
(-) 2.95		Remittances	1.32		1 731.57		Remittances			23.69
49,746.90		Deposits and Advances	60,272.47		46,331.44		Deposits and Advances			55,785.10
					Nil		Miscellaneous Government Account			Nil
Nil	**X**	**Closing Overdraft from Reserve Bank of India**		**Nil**	**15,842.74**	**X**	**Cash balance at end**			**22,492.84**
					0.39		Cash in Treasuries and Local Remittances			0.29
					205.45		Deposits with Reserve Bank			15.50
					2.01		Departmental Cash Balance including Permanent Advances			2.10
					8,781.75		Investment in earmarked funds			9,928.49
					6,853.14		Cash Balance Investment			12,546.46
1,96,658.80		**Total**		**2,25,025.11**	**1,96,658.80**		**Total**			**2,25,025.11**

Source: Finance Accounts of Government of West Bengal (2016-17)

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX 1.4 (Continued)

(Refer Paragraph 1.9.1)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2017

As on 31.03.2016 (₹in crore)	Liabilities	As on 31.03.2017 (₹in crore)	
2,56,392.86	**Internal Debt**		**2,82,069.06**
1,62,405.42	Market Loans bearing interest	1,93,634.99	
3.54	Market Loans not bearing interest	3.45	
0.60	Loans from Life Insurance Corporation of India	0.25	
6,313.75	Loans from other Institutions	6,653.61	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
87,669.55	Special securities issued to NSS fund of GOI	81,776.76	
13,665.64	**Loans and Advances from Central Government**		**13,209.12**
4.83	Pre 1984-85 Loans	4.83	
1,181.33	Non-Plan Loans	746.13	
12,479.54	Loans for State Plan Schemes	12,458.22	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
19.83	**Contingency Fund**		**19.80**
12,489.82	**Small Savings, Provident Funds, etc.**		**13,346.25**
23,573.76	**Deposits**		**28,061.12**
2,437.10	**Suspense and Miscellaneous Balances**		**1,708.42**
8,702.25	**Reserve Funds**		**10,925.34**
(-)468.77	**Remittance Balances**		**(-) 491.14**
3,16,812.49	TOTAL		3,48,847.97
	Assets		
67,713.19	**Gross Capital Outlay on Fixed Assets**		**79,049.62**
13,390.25	Investments in shares of Companies, Corporations, etc.	14,014.90	
54,322.94	Other Capital Outlay	65,034.72	
14,999.29	**Loans and Advances**		**12,963.15**
7,137.70	Loans for Power Projects	4,460.26	
7,850.19	Other Development Loans	8,492.59	
11.40	Loans to Government servants and Miscellaneous loans	10.30	
8,781.76	**Reserve Fund Investments**		**9,928.49**
29.34	**Advances**		**29.34**
	Suspense and Miscellaneous Balances		
7,061.00	**Cash**		**12,564.35**
0.39	Cash in Treasuries and Loan Remittances	0.29	
205.45	Deposits with Reserve Bank	15.50	
2.01	Departmental Cash Balance including Permanent Advances	2.10	
6,853.15	Cash Balance Investments	12,546.46	
2,18,227.91	**Deficit on Government Account**		**2,34,313.02**
3,16,812.49	TOTAL		3,48,847.97

Source: Finance Accounts of Government of West Bengal (2016-17)
** Difference of 0.01 with Finance Accounts is 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 1.4, 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 1.1.3)

Actuals *vis-à-vis* Budget Estimates 2016-17

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in *per cent*)
	(₹ in crore)			
Revenue Receipts	**129530**	**117832**	**(-)11698**	**(-)9.03**
Tax Revenue	**50774**	**45466**	**(-)5308**	**(-)10.45**
Tax on Sales, Trade etc.	32018	27983	**(-)4035**	**(-)12.60**
State Excise	4698	5226	**528**	**11.24**
Taxes on vehicles	1903	1870	**(-)33**	**(-)1.73**
Stamps and Registration fees	5199	4383	**(-)816**	**(-)15.70**
Taxes on Goods and Passengers	1181	934	**(-)247**	**(-)20.91**
Land Revenue	2643	2569	**(-)74**	**(-)2.80**
Taxes and Duties on Electricity	1909	1319	**(-)590**	**(-)30.91**
Non-Tax Revenue	**2688**	**2950**	**(-)262**	**9.75**
Interest Receipts	324	1201	**877**	**270.68**
Education, Sports, Art & Culture	62	177	**115**	**185.48**
Forestry and Wild Life	160	126	**(-)34**	**(-)21.25**
Revenue Expenditure	**129530**	**133918**	**4388**	**3.39**
Pension and Other Retirement Benefits	14417	13945	**(-)472**	**(-)3.27**
Police	5352	5182	**(-)170**	**(-)3.18**
Education, Sports, Art & Culture	25634	23474	**(-)2160**	**(-)8.43**
Health and Family Welfare	5750	7021	**1271**	**22.10**
Water Supply, Sanitation and Urban development	7477	7606	**129**	**1.73**
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1430	1638	**208**	**14.55**
Social Welfare and Nutrition	13357	16506	**3149**	**23.58**
Agriculture and allied activities	4070	3265	**(-)805**	**(-)19.78**
Rural Development	13061	12838	**(-)223**	**(-)1.71**
Irrigation and Flood Control	1142	975	**(-)167**	**(-)14.62**
Transport	1173	1580	**407**	**34.70**
Interest Payments	26197	25703	**(-)494**	**(-)1.89**
Energy	748	4620	**3872**	**517.65**
Capital Outlay	**19190**	**11336**	**(-)7854**	**(-)40.93**
Education, Sports, Art & Culture	1225	388	**(-)837**	**(-)68.33**
Health and Family Welfare	1426	1242	**(-)184**	**(-)12.90**
Agriculture and Allied activities	1581	608	**(-)973**	**(-)61.54**
Irrigation and Flood Control	2854	1615	**(-)1239**	**(-)43.41**
Revenue Surplus(+)/Deficit(-)	**-**	**(-) 16086**	**(-)16086**	**-**
Fiscal deficit(-)	**(-) 19355**	**(-) 25386**	**(-)6031**	**31.16**
Primary Surplus(+)/Deficit(-)	**6842**	**317**	**(-) 6525**	**(-) 95.37**

Source: Finance Accounts and Budget Publications of Government of West Bengal (2016 17)

APPENDIX 1.6 Time series data on the State Government finances

(Refer Paragraph 1.3.1, 1.7.2 & 1.9.2)

	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017
	(₹ in crore)				
Part A. Receipts					
1. Revenue Receipts	**68296**	**72882**	**86514**	**109732**	**117832**
(i) Tax Revenue	32809 (48)	35831(49)	39412(46)	42492(39)	45466(39)
Taxes on Agricultural Income	12	18	11	8	7
Taxes on Sales, Trade, etc.	18555 (57)	21931(61)	24022(61)	26050(61)	27983(62)
State Excise	2621(8)	3018(9)	3587(9)	4015(9)	5226(11)
Taxes on Vehicles	1222(4)	1351(4)	1505(4)	1707(4)	1870(4)
Stamps and Registration fees	4357(13)	4053(11)	4196(10)	4175(10)	4383(10)
Land Revenue	2024(6)	2254(6)	2276(6)	2456(6)	2569(6)
Other taxes	4018(12)	3206(9)	3815(10)	4081(10)	3428(7)
(ii) Non Tax Revenue	1918(3)	2023(3)	1627(2)	1862(1)	2950(2)
(iii) State's share of Union taxes and duties	21226(31)	23175(32)	24595(28)	37164(34)	44625(38)
(iv) Grants-in-Aid from GOI	12343(18)	11853(16)	20880(24)	28214(26)	24791(21)
2. Misc. Capital Receipts	**Nil**	**Nil**	**Nil**	**653**	**Nil**
3. Total revenue and Non debt capital receipts (1+2)	**68296**	**72882**	**86514**	**110385**	**117832**
4. Recoveries of Loans and Advances	**280**	**1158**	**176**	**832**	**3233**
5. Public Debt Receipts	**28291**	**30932**	**35812**	**34608**	**36316**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	26802	30203	34449	33949	35797
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India[2]	1489	729	1363	659	519
6. Total receipts in the Consolidated Fund (3+4+5)	**96867**	**104972**	**122502**	**145825**	**157381**
7. Contingency Fund Receipts	**1**	**-**	**-[3]**	**-**	**-[4]**
8. Public Account Receipts	**105827**	**116179**	**131865**	**149608**	**169633**
9. Total Receipts of the State (6+7+8)	**202695**	**221151**	**254367**	**295433**	**327014**
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	**82111(94)**	**91797(92)**	**103652(91)**	**118827(90)**	**133918(91)**
Plan	17675(22)	20798(23)	29775(29)	38361(32)	36854(28)
Non-Plan	64436(78)	70999(77)	73877(71)	80466(68)	97064(72)
General Services (including Interests Payments)	35325(43)	40834(44)	42712((41)	45689(38)	50131(37)
Social Services	34212(42)	38262(42)	40156(39)	47389(40)	57067(43)
Economic Services	12043(15)	12083(13)	20157(19)	24973(21)	26156(20)
Grants-in-aid and Contribution	531(-)	618(1)	627(1)	776(1)	564(-)
11. Capital Expenditure	**4547(5)**	**6927(7)**	**9879(9)**	**12420(9)**	**11336(8)**
Plan	4546(100)	6882(99)	9879(100)	12420 (100)	(-) 2
Non-Plan	1	45(1)	-	-[5]	11338
General Services	162(4)	308(4)	420(4)	705(6)	853(8)
Social Services	1515(33)	2700(39)	4224(43)	4628(37)	4438(39)
Economic Services	2870(63)	3919(57)	5235(53)	7087(57)	6045(53)
12. Disbursement of Loans and Advances	**1064**	**663**	**505**	**861**	**1197(1)**
13. Total (10+11+12)	**87722**	**99387**	**114036**	**132108**	**146451**
14. Repayments of Public Debt	**10141**	**12802**	**12300**	**9040**	**11096**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	9509	12132	11617	8223	10121
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	632	670	683	817	975
15. Appropriation to Contingency Fund	**-**	**-**	**-**	**-**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**97863**	**112189**	**126336**	**141148**	**157547**
17. Contingency Fund disbursements	**-**	**-**	**-[6]**	**-[7]**	**-[8]**
18. Public Account disbursements	**101736**	**108201**	**129352**	**149400**	**162817**
19. Total disbursement by the state (16+17+18)	**199599**	**220390**	**255688**	**290548**	**320364**
Part C - Deficits					
20. Revenue Deficit (1-10)	**(-)13815**	**(-)18915**	**(-)17138**	**(-)9095**	**(-) 16086**
21 Fiscal Deficit (3+4-13)	**(-)19146**	**(-)25347**	**(-)27346**	**(-)20891**	**(-) 25386**

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

Note : *Figures in brackets represent percentage (rounded)*

[3] *0.13 crore*

[4] *0.17 crore*

[5] *0.21 crore*

[6] *0.16 crore*

[7] *0.01 crore*

[8] *0.20 crore*

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
	(₹ in crore)				
22. Primary Deficit(-)/Surplus(+) (21-23)	**(-)1575**	**(-)4590**	**(-)5758**	**2224**	**317**
Part D Other data					
23. Interest Payments (included in revenue expenditure)	17571	20757	21588	23115	25703
24. Arrears of Revenue	NA	NA	NA	NA	NA
25. Financial Assistance to Local Bodies etc.	28133	33166	43880	49460	52675
26. Ways and Means Advances (WMA)/Overdraft availed (days)	143	164	164	78	03
27. Interest on WMA/Overdraft	19	19	20	11	-*
28. Gross State Domestic Product (GSDP)	636697	758520	875028	1039923	1251067
29. Outstanding Fiscal Liabilities (year end)	229779	251997	277579	306043	337682
30. Outstanding guarantees (year-end)	8821	4550	9322	8788	7801
31. Maximum amount guaranteed	18981	14818	15184	14625	15613
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects[9] (#)	2006	2293	1381	3533	3708
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.048	0.045	0.043	0.039	0.036
35. Own Non-Tax Revenue/GSDP	0.003	0.003	0.002	0.002	0.002
36. Central Transfers/GSDP	0.031	0.029	0.027	0.034	0.036
II. Expenditure Management					
37. Total Expenditure/GSDP (in *per cent*)	12.79	12.51	12.55	12.20	11.71
38. Total Revenue Expenditure/Receipts (in *per cent*)	120.23	125.95	119.81	108.29	113.65
39. Revenue Expenditure/Total Expenditure (in *per cent*)	93.60	92.36	90.89	89.95	91.44
40. Expenditure on Social Service/Total Expenditure (in *per cent*)	40.85	41.28	38.92	39.43	42.06
41. Expenditure on Economic Services / Total Expenditure (in *per cent*)	18.09	16.70	22.70	24.86	22.74
42. Capital Expenditure/Total Outlay (in *per cent*)	5.18	6.97	8.66	9.40	7.74
43.Capital Expenditure on Social and Economic Services/Total Expenditure (in *per cent*)	5.00	6.66	8.29	8.87	7.16
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in *per cent*)	(-)2.01	(-)2.38	(-)1.89	(-)0.84	(-)1.29
45. Fiscal Deficit/GSDP (in *per cent*)	(-)2.79	(-)3.19	(-)3.01	(-)1.93	(-)2.03
46. Primary Deficit (Surplus)/GSDP (in *per cent*)	(-)0.23	(-)0.58	(-)0.63	0.21	0.03
47. Revenue Deficit/Fiscal Deficit(in *per cent*)	72.16	74.62	62.67	43.54	63.37
48. Primary Revenue Balance/GSDP	0.005	0.002	0.005	0.013	0.008
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in *per cent*)	33.50	31.71	30.55	28.25	26.99
50. Fiscal Liabilities/RR (in *per cent*)	336.45	345.76	320.85	278.90	286.58
51. Debt Redemption (Principal +Interest)/Total Debt Receipts	0.95	0.98	0.96	0.95	0.94
V Other Fiscal health Indicators					
52. Return on Investment (in *per cent*)	0.01	0.07	0.05	0.09	0.01
53. Balance from Current Revenue (₹ in crore)	(-) 4401	(-) 6080	(-) 4873	13104	6544
54. Financial Assets/Liabilities	0.27	0.27	0.28	0.31	0.33

Source: Finance Accounts of Government of West Bengal (2012-13 to 2016-17)

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

[9] *Represents progressive amount blocked in incomplete projects (which cost more than ₹ one crore and above) at the end of the year.*

[#] *Incomplete figures, as all the Departments did not submit information.*

**Actual figure is ₹ 29 lakh*

APPENDIX 1.7 *(Refer Paragraph 1.8.3)* List of Government Companies/ Corporations having negative net-worth

(₹ in crore)

	Name of the Company	Period of accounts	Year in which finalized	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
A.	**WORKING GOVERNMENT COMPANIES**					
AGRICULTURE AND ALLIED						
1	West Bengal Agro Industries Corporation Limited	2015-16	2016-17	8.41	(-) 126.10	(-) 117.69
	Total			**8.41**	**(-) 126.10**	**(-) 117.69**
MANUFACTURING						
2	West Bengal Mineral Development and Trading Corporation Limited	2015-16	2016-17	4.43	(-) 73.37	(-) 68.94
3	Mayurakshi Cotton Mills (1990) Limited	2015-16	2016-17	9.26	(-) 64.85	(-) 55.59
4	Neo Pipes & Tubes Company Limited	2014-15	2015-16	2.20	(-) 116.47	(-) 114.27
5	National Iron and Steel Company (1984) Limited	2014-15	2015-16	12.00	(-) 310.31	(-) 298.31
6	Greater Calcutta Gas Supply Corporation Limited	2014-15	2015-16	41.15	(-) 344.95	(-) 303.80
7	The Shalimar Works (1980) Limited	2014-15	2015-16	1.26	(-) 244.80	(-) 243.54
	Total			**70.30**	**(-) 1,154.75**	**(-) 1,084.45**
POWER						
8	The Durgapur Projects Limited	2015-16	2016-17	1,251.63	(-) 1,837.68	(-) 586.05
9	West Bengal Green Energy Development Corporation Limited	2015-16	2016-17	4.99	(-) 6.77	(-) 1.78
	Total			**1,256.62**	**(-) 1,844.45**	**(-) 587.83**
SERVICE						
10	Webel Meadiatronics Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	4.04	(-) 11.81	(-) 7.77
11	Webel Electronic Communications Systems Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	0.84	(-) 7.77	(-) 6.93
12	Webel Informatics Limited (Subsidiary of WBEIDC Limited)	2015-16	2016-17	0.40	(-) 3.08	(-) 2.68
13	West Bengal Transport Corporation Limited (formerly known as the Calcutta Tramways Company (1978) Limited)	2015-16	2016-17	20.40	(-) 1,672.60	(-) 1,652.20
14	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	(-) 222.21	(-) 221.20
15	North Bengal State Transport Corporation	2009-10	2015-16	10.70	(-) 495.75	(-) 485.05
16	Calcutta State Transport Corporation	2013-14	2015-16	9.62	(-) 1,176.38	(-) 1,166.76
17	South Bengal State Transport Corporation	2014-15	2015-16	11.01	(-) 523.73	(-) 512.72
	Total			**58.02**	**(-)4,113.33**	**(-)4,055.31**
MISCELLANEOUS						
18	Basumati Corporation Limited	2014-15	2015-16	0.10	(-) 145.72	(-) 145.62
	Total			**0.10**	**(-) 145.72**	**(-) 145.62**
B.	**NON-WORKING GOVERNMENT COMPANIES**					
MANUFACTURING						

	Name of the Company	Period of accounts	Year in which finalized	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	West Bengal Sugar Industries Development Corporation Limited	2015-16	2016-17	15.24	(-) 176.81	(-) 161.57
2	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2015-16	2016-17	8.02	(-) 67.67	(-) 59.65
3	The West Dinajpur Spinning Mills Limited	2014-15	2015-16	12.75	(-) 257.24	(-) 244.49
4	The Kalyani Spinning Mills Limited	2013-14	2014-15	14.63	(-) 678.07	(-) 663.44
Total				**50.64**	**(-) 1,179.79**	**(-) 1,129.15**
POWER						
5	DPL Coke Oven Limited (Dormant Govt. Company)	2015-16	2016-17	0.05	(-) 0.14	(-) 0.09
Total				**0.05**	**(-) 0.14**	**(-) 0.09**
Grand Total				**1,444.14**	**(-) 8,564.28**	**(-) 7,120.14**

Source: Departmental figures

APPENDIX 2.1

(Refer Paragraph 2.3.2.1)

Statement showing cases where persistent excesses were noticed during 2012-17

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Excess	Percentage
18-Finance					
2030-02-102-NP-002-(Revenue Voted)	2012-13	0.02	14.47	14.45	72250
	2013-14	0.02	17.81	17.79	88950
	2014-15	0.02	18.15	18.13	90650
	2015-16	0.32	20.67	20.35	6359
	2016-17	0.45	22.14	21.69	4820
2049-01-123-NP-008-(Revenue Charged)	2012-13	826.52	1271.84	445.32	54
	2013-14	785.19	850.39	65.20	8
	2014-15	743.87	804.90	61.03	8
	2015-16	702.54	759.41	56.87	8
	2016-17	661.21	713.92	52.71	8
2049-01-123-NP-009-(Revenue Charged)	2012-13	139.68	333.02	193.34	138
	2013-14	139.68	323.28	183.60	131
	2014-15	132.70	306.63	173.93	131
	2015-16	125.71	289.98	164.27	131
	2016-17	118.73	273.33	154.60	130
25-Public Works					
5054-04-337-SP-006-(Capital Voted)	2012-13	125.72	136.49	10.78	9
	2013-14	153.00	155.07	2.07	1
	2014-15	58.97	102.06	43.10	73
	2015-16	54.40	127.27	72.87	134
	2016-17	74.80	122.44	47.64	64
64-Child Development[1]					
2235-02-102-NP-001-(Revenue Voted)	2012-13	108.18	121.84	13.66	13
	2013-14	95.94	126.19	30.25	32
	2014-15	75.77	137.73	61.96	82
	2015-16	130.50	150.71	20.21	15
	2016-17	149.27	159.85	10.58	7

Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

[1] *Upto 2012-13, Grant was operated under 56-Women &Child Development and Social Welfare*

APPENDIX 2.2

(Refer Paragraph 2.3.3)

Expenditure incurred without provision during 2016-17

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	5-Agriculture	2401-00-105-SP 018 (Revenue Voted)	1.19
		2401-00-105-SP 019 (Revenue Voted)	0.80
2	6-Animal Resources Development	2403-00-101-NP 015 (Revenue Voted)	0.04
		4403-00-102-SP 002 (Capital Voted)	0.96
		4403-00-104-SP 001 (Capital Voted)	0.30
		4403-00-109-SP 001 (Capital Voted)	0.43
		4403-00-789-SP 009 (Capital Voted)	0.62
		4403-00-789-SP 010 (Capital Voted)	0.35
		4403-00-800-SP 001 (Capital Voted)	6.31
3	7-Backward Classes Welfare	2225-80-800-NP 023 (Revenue Voted)	0.16
		2225-80-800-SP 032 (Revenue Voted)	10.00
		2225-80-800-SP 034 (Revenue Voted)	9.80
		2225-80-800-SP 042 (Revenue Voted)	10.00
4	9-Commerce and Industries	4059-01-051-SP 081 (Capital Voted)	1.25
5	10-Consumer Affairs	3456-00-800-CN 003 (Revenue Voted)	0.08
		3475-00-106-CN 001 (Revenue Voted)	0.57
6	11-Micro & Small Scale Enterprises & Textiles	2851-00-103-NP 009 (Revenue Voted)	4.00
		4851-00-102-SP 025 (Capital Voted)	4.80
		4851-00-109-SP 001 (Capital Voted)	12.00
		6860-01-101-SP 001 (Capital Voted)	18.00
7	13-Higher Education	2202-03-800-NP 010 (Revenue Voted)	0.02
		2205-00-102-SP 010 (Revenue Voted)	1.00
8	15-School Education	2202-02-110-SP 027 (Revenue Voted)	38.54
		2202-02-789-SP 030 (Revenue Voted)	11.77
		2202-02-796-SP 033 (Revenue Voted)	3.21
9	17-Excise	2059-01-051-NP 003 (Revenue Voted)	1.40
10	18-Finance	2030-02-102-NP 003 (Revenue Voted)	0.11
		2045-00-101-SP 001(Revenue Voted)	0.07
		2045-00-797-NP 001 (Revenue Voted)	934.32
		2052-00-090-SP 001 (Revenue Voted)	0.02
		2071-01-104-NP 007 (Revenue Voted)	0.11
		2071-01-117-NP 002 (Revenue Voted)	0.02
		2071-01-200-NP 003 (Revenue Voted)	0.25
		2235-60-048-NP 001 (Revenue Voted)	0.50
		3454-02-112-NP 005 (Revenue Voted)	0.38
		4885-01-190-SP 004 (Capital Voted)	1.00
		5465-01-190-SP 002 (Capital Voted)	6.86
11	19-Fire & Emergency Services	4070-00-800-SP 016 (Capital Voted)	5.17
12	20-Fisheries	2405-00-789-SP 038 (Revenue Voted)	0.75
		2405-00-789-SP 039 (Revenue Voted)	0.75
		2405-00-800-CN 002 (Revenue Voted)	0.24
13	23-Forest	2401-00-800-SP 023 (Revenue Voted)	3.37

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		2406-01-003-NP 003 (Revenue Voted)	1.34
		2406-01-102-SP 030 (Revenue Voted)	0.94
		2406-01-789-SP 007 (Revenue Voted)	6.79
		4702-00-789-SP 034 (Capital Voted)	3.28
		4702-00-796-SP 047 (Capital Voted)	1.03
14	24-Health & Family Welfare	2210-05-105-SP 034 (Revenue Voted)	104.00
		6210-80-190-NP 003 (Capital Voted)	0.79
15	25-Public Works	3054-03-103-NP 001 (Revenue Voted)	0.03
		3054-80-797-SP 003 (Revenue Voted)	184.01
		5054-04-337-SP 026 (Capital Voted)	3.55
		5054-04-789-SP 019 (Capital Voted)	4.33
		5054-04-796-SP 019 (Capital Voted)	0.11
16	26-Hill Affairs	2551-60-789-SP 013 (Revenue Voted)	9.75
		2551-60-796-SP 010 (Revenue Voted)	24.75
17	27-Home	2055-00-115-SP 002 (Revenue Voted)	0.42
		2070-00-105-NP 031 (Revenue Voted)	0.02
		2575-06-800-SP 001 (Revenue Voted)	1.07
		4575-60-800-SP 029 (Capital Voted)	6.85
18	32-Irrigation and Waterways	4711-01-103-SP 572 (Capital Voted)	23.51
		4711-03-103-SP 316 (Capital Voted)	5.32
19	34-Judicial	2014-00-102-SP 001 (Revenue Voted)	12.14
		2059-01-052-SP 001 (Revenue Voted)	2.20
		2235-60-200-NP 078 (Revenue Voted)	3.05
20	35-Labour	2230-02-001-CN 001 (Revenue Voted)	0.01
21	36-Land and Land Reforms	2029-00-800-SP 002 (Revenue Voted)	1.75
22	38-Minority Affairs & Madrasah Education	2225-04-800-NP 001 (Revenue Voted)	10.00
		2235-02-200-SP 028 (Revenue Voted)	2.13
23	39-Municipal Affairs	2217-03-191-SP 006 (Revenue Voted)	1.55
		2217-05-789-SP 022 (Revenue Voted)	0.07
		2217-05-796-SP 010 (Revenue Voted)	0.02
24	40-Panchayat and Rural Development	2235-02-200-SP 030 (Revenue Voted)	29.92
		2515-00-800-SP 035 (Revenue Voted)	39.72
		4702-00-101-SP 043 (Capital Voted)	4.69
		4702-00-789-SP 037 (Capital Voted)	1.43
		4702-00-796-SP 050 (Capital Voted)	0.39
25	43-Power & Non-Conventional Energy Sources	4801-02-190-SP 001 (Capital Voted)	85.50
		4801-06-789-SP 002 (Capital Voted)	204.16
		4801-06-796-SP 002 (Capital Voted)	19.14
		4801-06-800-SP 006 (Capital Voted)	95.70
		6801-00-202-NP 004 (Capital Voted)	25.00
		6801-00-202-NP 008 (Capital Voted)	35.00
26	47-Disaster Management	2245-80-103-NP 002 (Revenue Voted)	735.53
27	51-Technical Education & Training	2203-00-105-SP 006 (Revenue Voted)	2.17
		2203-00-789-SP 008 (Revenue Voted)	15.31
		2203-00-796-SP 007 (Revenue Voted)	11.08
		4202-02-103-SP 004 (Capital Voted)	6.27
		4202-02-796-SP 005 (Capital Voted)	0.07
28	53-Transport	3055-00-797-SP 001 (Revenue Voted)	32.98
29	54-Urban Development	2217-05-193-SP 037 (Revenue Voted)	3.74

Sl. No.	Number and name of the Grant/Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
		4217-01-051-SP 001 (Capital Voted)	0.10
30	55-Water Resources Investigation & Development	2702-80-800-SP 018 (Revenue Voted)	1.67
		4702-00-102-SP 017 (Capital Voted)	0.16
		4702-00-789-SP 040 (Capital Voted)	0.11
31	56-Women Development & Social Welfare	2235-02-103-SP 024 (Revenue Voted)	1.19
		2235-02-103-SP 029 (Revenue Voted)	0.34
		2235-02-789-SP 020 (Revenue Voted)	0.03
		2235-02-789-SP 021 (Revenue Voted)	0.13
		2235-02-796-SP 025 (Revenue Voted)	0.02
		4059-60-051-CN 001 (Capital Voted)	0.18
32	64-Child Development	2235-02-789-SP 024 (Revenue Voted)	0.08
		2236-02-789-SP 007 (Revenue Voted)	108.02
		2236-02-796-SP 007 (Revenue Voted)	35.75
33	65-Tribal Development	2225-02-796-NP 082 (Revenue Voted)	0.19
		2225-02-796-CN 003 (Revenue Voted)	5.74
		2225-02-796-CN 004 (Revenue Voted)	1.51
		2225-02-796-SP 081 (Revenue Voted)	6.00
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2045-00-103-NP 005 (Revenue Charged)	0.32
		2049-01-101-NP 014 (Revenue Charged)	0.13
		2049-01-101-NP 085 (Revenue Charged)	78.35
		2049-01-101-NP 195 (Revenue Charged)	36.92
		2049-01-101-NP 199 (Revenue Charged)	45.00
		2049-01-101-NP 211 (Revenue Charged)	4.17
		2049-01-101-NP 229 (Revenue Charged)	58.95
		2049-01-123-NP 013 (Revenue Charged)	87.74
		2049-01-123-NP 016 (Revenue Charged)	232.36
		2049-01-123-NP 017 (Revenue Charged)	167.70
		2049-01-123-NP 021 (Revenue Charged)	339.64
		2049-01-123-NP 024 (Revenue Charged)	662.64
		2049-02-217-NP 002 (Revenue Charged)	0.12
		2049-02-249-NP 003 (Revenue Charged)	2.84
		6003-00-101-NP 505 (Capital Charged)	0.09
		6003-00-101-NP 506 (Capital Charged)	0.01
		6003-00-111-NP 009 (Capital Charged)	69.63
		6003-00-111-NP 018 (Capital Charged)	99.99
		6003-00-111-NP 020 (Capital Charged)	157.89
2	42-Personnel and Administrative Reforms	2051-00-103-NP 001 (Revenue Charged)	0.15
	Total		5059.99

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.3

(Refer Paragraph 2.3.4)

Statement of various grants/appropriations where savings were more than ₹ 1 crore or more than 20 *per cent* of total provision

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1	1	Legislative Assembly Secretariat	64.96	23.44	36
2	3	Council of Ministers	32.67	4.58	14
3	4	Agricultural Marketing	101.48	44.40	44
4	5	Agriculture	1698.80	283.83	17
5	6	Animal Resources Development	820.61	258.05	31
6	8	Co-operation	388.78	125.57	32
7	9	Commerce and Industries	820.40	152.71	19
8	10	Consumer Affairs	102.99	22.77	22
9	11	Micro & Small Scale Enterprises & Textiles	694.12	247.01	36
10	12	Development and Planning	244.85	37.38	15
11	13	Higher Education	3130.32	224.68	7
12	14	Mass Education Extension and Library Services	272.19	2.73	1
13	15	School Education	21986.15	3413.17	16
14	16	Environment	62.24	21.36	34
15	17	Excise	142.68	30.78	22
16	18	Finance	15696.05	7.02	0
17	19	Fire & Emergency Services	236.01	38.89	16
18	20	Fisheries	330.04	109.21	33
19	21	Food and Supplies	8651.26	575.96	7
20	22	Food Processing Industries and Horticulture	147.83	67.54	46
21	23	Forest	660.80		17
22	25	Public Works	1474.35	75.78	5
23	26	Hill Affairs	724.79	64.35	9
24	27	Home	5787.92	171.81	3
25	28	Housing	125.37	30.61	24
26	30	Information and Cultural Affairs	385.18	84.40	22
27	31	Information Technology and Electronics	175.31	25.45	15
28	32	Irrigation and Waterways	665.09	69.18	10
29	33	Correctional Administration (Jails)	228.88	14.12	6
30	34	Judicial	464.80	22.70	5
31	35	Labour	814.77	75.96	9
32	36	Land & Land Reforms	960.58	137.76	14
33	37	Law	8.15	2.95	36
34	38	Minority Affairs and Madrasah Education	1486.21	171.88	12
35	39	Municipal Affairs	5814.18	161.36	3
36	40	Panchayat& Rural Development	17822.77	2806.73	16
37	41	Parliamentary Affairs	12.88	2.49	19
38	42	Personnel and Administrative Reforms	70.31	14.44	21

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
39	45	Public Health Engineering	1934.26	75.22	4
40	46	Refugee Relief and Rehabilitation	44.56	14.65	33
41	48	Science and Technology	26.52	1.29	5
42	49	Sports & Youth Services	378.19	17.17	5
43	50	Sunderban Affairs	336.47	169.31	50
44	51	Technical Education and Training	576.23	52.94	9
45	52	Tourism	119.91	35.97	30
46	53	Transport	1094.18	34.66	3
47	54	Urban Development	890.85	155.17	17
48	55	Water Resources Investigation and Development	515.81	110.64	21
49	57	Bio-Technology	18.72	7.50	40
50	58	Paschimanchal Unnayan Affairs	315.01	40.59	13
51	59	Self-Help Groups and Self Employment	564.77	170.13	30
52	60	Civil Defence	343.17	43.39	13
53	62	North Bengal Development	38.32	27.36	71
54	63	Statistics and Programme Implementation	101.10	58.43	58
55	64	Child Development	3204.50	592.53	18
56	65	Tribal Development	676.43	108.95	16
57	66	Sericulture	166.03	79.79	48
58	67	Public Enterprises and Industrial Reconstruction	18.07	2.60	14
Capital (Voted)					
1	1	Legislative Assembly Secretariat	14.90	14.71	99
2	4	Agricultural Marketing	204.35	154.42	76
3	5	Agriculture	802.00	551.57	69
4	6	Animal Resources Development	204.18	100.15	49
5	7	Backward Classes Welfare	35.70	24.86	70
6	8	Co-operation	233.47	6.57	3
7	9	Commerce and Industries	135.68	66.86	49
8	11	Micro & Small Scale Enterprises &Textiles	286.75	132.53	46
9	12	Development and Planning	119.57	3.31	3
10	13	Higher Education	69.52	11.67	17
11	15	School Education	591.00	547.65	93
12	17	Excise	11.65	7.81	67
13	18	Finance	100.89	10.39	10
14	19	Fire and Emergency Services	97.00	47.37	49
15	20	Fisheries	106.85	53.71	50
16	21	Food & Supplies	189.92	108.70	57
17	22	Food Processing Industries and Horticulture	18.00	15.41	86
18	23	Forest	48.82	25.14	52
19	24	Health and Family Welfare	1483.36	243.77	16
20	25	Public Works	3770.68	728.43	19
21	27	Home	606.42	191.14	32
22	28	Housing	868.72	157.27	18
23	30	Information and Cultural Affairs	70.21	52.15	74
24	31	Information Technology and Electronics	14.10	2.00	14
25	32	Irrigation and Waterways	2421.26	1391.61	57
26	33	Correctional Administration	19.57	1.46	7
27	34	Judicial	100.60	29.39	29
28	35	Labour	19.00	4.15	22
29	36	Land & Land Reforms	49.26	14.31	29
30	38	Minority Affairs and Madrasah Education	1631.50	1365.86	84
31	39	Municipal Affairs	738.76	208.66	28
32	42	Personnel and Administrative Reforms	76.00	5.55	7
33	43	Power and Non Conventional Energy	1675.59	574.31	34
34	45	Public Health Engineering	305.05	217.61	71

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
35	46	Refugee Relief and Rehabilitation	72.00	41.79	58
36	47	Disaster Management	199.50	16.83	8
37	50	Sundarban Affairs	215.22	81.47	38
38	51	Technical Education and Training	487.54	308.79	63
39	52	Tourism	250.75	199.95	80
40	54	Urban Development	2587.44	1566.08	61
41	55	Water Resources Investigation and Development	766.20	208.38	27
42	56	Women Development and Social Welfare	30.00	24.26	81
43	57	Bio-Technology	4.45	4.45	100
44	58	Paschimanchal Unnayan Affairs	90.00	66.21	74
45	60	Civil Defence	21.00	12.47	59
46	62	North Bengal Development	566.47	154.41	27
47	63	Statistics and Programme Implementation	7.46	2.58	35
48	64	Child Development	217.42	115.85	53
49	65	Tribal Development	62.24	40.26	65
50	66	Sericulture	1.00	1.00	100
51	67	Public Enterprises and Industrial Reconstruction	49.18	14.56	30
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.56	0.37	66
2	2	Governor's Secretariat	12.49	3.94	32
3	6	Animal Resources Development	0.05	0.04	80
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	2.50	1.97	79
6	18	Finance	28042.62	2107.23	8
7	19	Fire and Emergency Services	0.02	0.02	100
8	20	Fisheries	9.00	6.64	74
9	22	Food Processing Industries and Horticulture	0.20	0.20	100
10	25	Public Works	10.62	1.62	15
11	27	Home	5.65	2.21	39
12	28	Housing	0.60	0.33	55
13	34	Judicial	117.36	9.93	8
14	36	Land and Land Reforms	2.00	1.99	100
15	40	Panchayat and Rural Development	17.30	13.28	77
16	43	Power and Non-Conventional Energy	35.00	17.39	50
17	45	Public Health Engineering	0.72	0.21	29
18	47	Disaster Management	6.22	6.22	100
Capital (Charged)					
1	6	Animal Resources Development	0.07	0.02	29
2	8	Co-operation	5.50	3.65	66
3	9	Commerce and Industries	2.00	2.00	100
4	18	Finance	41531.93	29311.45	71
5	19	Fire & Emergency Services	0.40	0.40	100
6	20	Fisheries	15.00	4.16	28
7	21	Food and Supplies	17.00	16.53	97
8	22	Food Processing Industries and Horticulture	0.30	0.30	100
9	27	Home	3.78	0.90	24
10	28	Housing	3.00	2.24	75
11	32	Irrigation and Waterways	1.36	0.46	34
12	40	Panchayat and Rural Development	2.00	1.88	94
13	43	Power and Non Conventional Energy	77.00	14.90	19
14	45	Public Health Engineering	1.25	0.84	67
15	46	Refugee Relief and Rehabilitation	5.85	1.47	25

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.4

(Refer Paragraph 2.3.4.1)

Statement showing cases where persistent savings were noticed during 2012-17

(₹ in crore)

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	2012-13	16.35	-	16.35	100
	2013-14	3.00	-	3.00	100
	2014-15	3.30	-	3.30	100
	2015-16	3.47	-	3.47	100
	2016-17	3.64	-	3.64	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	2012-13	6.00	2.25	3.75	63
	2013-14	7.80	2.51	5.29	68
	2014-15	8.00	3.41	4.59	57
	2015-16	6.04	5.96	0.08	1
	2016-17	6.04	5.77	0.27	5
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	2012-13	15.54	1.54	14.00	90
	2013-14	8.88	4.40	4.48	50
	2014-15	6.97	5.67	1.30	19
	2015-16	12.00	5.29	6.71	56
	2016-17	5.53	4.66	0.87	16
28-Housing					
4216-02-105-SP 001(Capital-Voted)	2012-13	15.00	3.56	11.44	76
	2013-14	7.80	4.13	3.67	47
	2014-15	8.00	6.74	1.26	16
	2015-16	19.00	18.38	0.62	3
	2016-17	26.25	26.20	0.05	0.19
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	2012-13	84.39	36.63	47.76	57
	2013-14	75.25	65.35	9.90	13
	2014-15	103.89	90.03	13.86	13
	2015-16	140.11	109.99	30.12	22
	2016 17	89.52	77.39	12.13	14
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	2012-13	17.65	10.70	6.95	39
	2013-14	23.15	7.71	15.44	67
	2014-15	27.00	18.20	8.80	33
	2015-16	27.31	20.51	6.80	25
	2016-17	30.86	20.12	10.74	35
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	2012-13	6.61	-	6.61	100
	2013-14	3.20	-	3.20	100
	2014-15	7.33	-	7.33	100
	2015-16	3.32	-	3.32	100
	2016-17	3.73	-	3.73	100
55-Water Resources Investigation and Development					
2702- 03-103-NP 001 (Revenue-Voted)	2012-13	123.04	81.81	41.23	34
	2013-14	116.11	82.40	33.71	29
	2014-15	131.65	77.82	53.83	41
	2015-16	95.96	72.67	23.29	24
	2016-17	96.58	73.84	22.74	24

Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	2012-13	12.00	4.55	7.45	62
	2013-14	12.00	5.93	6.07	51
	2014-15	9.58	6.41	3.17	33
	2015-16	25.00	24.84	0.16	01
	2016-17	40.00	28.41	11.59	29
2435- 01-789-SP 008 (Revenue-Voted)	2012-13	10.00	3.33	6.67	67
	2013-14	8.00	3.36	4.64	58
	2014-15	5.75	3.69	2.06	36
	2015-16	15.00	14.81	0.19	01
	2016-17	24.00	16.71	7.29	30
2515-00-789- SP 004- (Revenue-Voted)	2012-13	7.50	0.68	6.82	91
	2013-14	12.00	0.04	11.96	99
	2014-15	11.06	0.22	10.84	98
	2015-16	15.00	1.11	13.89	93
	2016-17	8.87	2.07	6.80	77
2515-00-800-SP 030 (Revenue-Voted)	2012-13	21.00	1.92	19.08	91
	2013-14	32.00	0.12	31.88	99
	2014-15	38.71	2.05	36.66	95
	2015-16	40.00	4.98	35.02	88
	2016-17	18.04	5.38	12.66	70

Source: Appropriation Accounts of Government of West Bengal (2012-13 to 2016-17)

APPENDIX 2.5

(Refer Paragraph 2.3.4.2)

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

(₹ in crore)

Sl. No.	Grant No.	Name of grant/appropriation		Savings
I – Grant				
1	3	Council of Ministers	(Revenue-Voted)	4.58
2	4	Agricultural Marketing	(Revenue-Voted)	44.40
			(Capital-Voted)	154.42
3	7	Backward Classes Welfare	(Capital-Voted)	24.86
4	8	Co-operation	(Revenue-Voted)	125.57
			(Capital Voted)	6.57
5	11	Micro & Small Scale Enterprises and Textiles	(Capital-Voted)	132.53
6	13	Higher Education	(Revenue-Voted)	224.68
			(Capital-Voted)	11.67
7	14	Mass Education Extension and Library Services	(Revenue-Voted)	2.73
			(Capital-Voted)	0.28
8	15	School Education	(Revenue-Voted)	3413.17
			(Capital-Voted)	547.65
9	16	Environment	(Revenue-Voted)	21.36
10	17	Excise	(Revenue-Voted)	30.78
			(Capital-Voted)	7.81
11	18	Finance	(Capital-Voted)	10.39
12	19	Fire and Emergency Services	(Revenue-Voted)	38.89
			(Capital-Voted)	47.37
13	20	Fisheries	(Capital-Voted)	53.71
14	21	Food and Supplies	(Capital-Voted)	108.70
15	22	Food Processing Industries and Horticulture	(Revenue-Voted)	67.54
			(Capital-Voted)	15.41
16	24	Health and Family Welfare	(Capital-Voted)	243.77
17	26	Hill Affairs	(Revenue-Voted)	64.35
18	30	Information and Cultural Affairs	(Revenue-Voted)	84.40
			(Capital-Voted)	52.15
19	34	Judicial	(Revenue-Voted)	22.70
20	35	Labour	(Revenue-Voted)	75.96
			(Capital-Voted)	4.15
21	36	Land and Land Reforms	(Capital-Voted)	14.31
22	41	Parliamentary Affairs	(Revenue-Voted)	2.49
23	42	Personnel & Administrative Reforms	(Revenue-Voted)	14.44
			(Capital-Voted)	5.55
24	45	Public Health Engineering	(Capital-Voted)	217.61
25	46	Refugee Relief and Rehabilitation	(Revenue-Voted)	14.65
			(Capital-Voted)	41.79
26	49	Sports and Youth Services	(Revenue-Voted)	17.17
27	50	Sunderban Affairs	(Capital-Voted)	81.47
28	52	Tourism	(Revenue-Voted)	35.97
29	57	Bio-Technology	(Revenue-Voted)	7.50
			(Capital-Voted)	4.45

Sl. No.	Grant No.	Name of grant/appropriation		Savings
30	58	PaschimanchalUnnayan Affairs	(Revenue-Voted)	40.59
			(Capital-Voted)	66.21
31	60	Civil Defence	(Revenue-Voted)	43.39
32	61	Chief Minister's Office	(Revenue-Voted)	0.23
33	62	North Bengal Development	(Revenue-Voted)	27.36
34	63	Statistics and Programme Implementation	(Capital-Voted)	2.58
35	64	Child Development	(Revenue-Voted)	592.53
			(Capital-Voted)	115.85
36	66	Sericulture	(Revenue-Voted)	79.79
			(Capital-Voted)	1.00
37	67	Public Enterprises and Industrial Reconstruction	(Revenue-Voted)	2.60
			(Capital-Voted)	14.56
	Total for Grants			**7086.64**
II – Appropriation				
1	2	Governor's Secretariat	(Revenue-Charged)	3.94
2	6	Animal Resources Development	(Revenue-Charged)	0.04
			(Capital-Charged)	0.02
3	7	Backward Classes Welfare	(Revenue-Charged)	0.05
4	8	Co-operation	(Revenue-Charged)	1.97
			(Capital-Charged)	3.65
5	18	Finance	(Revenue-Charged)	2107.23
			(Capital-Charged)	29311.45
6	19	Fire and Emergency Services	(Revenue-Charged)	0.02
			(Capital-Charged)	0.40
7	20	Fisheries	(Revenue-Charged)	6.64
			(Capital-Charged)	4.16
8	21	Food and Supplies	(Capital-Charged)	16.53
9	22	Food Processing Industries and Horticulture	(Revenue-Charged)	0.20
			(Capital-Charged)	0.30
10	23	Forest	(Revenue-Charged)	0.05
11	25	Public Works	(Revenue-Charged)	1.62
			(Capital-Charged)	0.01
12	27	Home	(Revenue-Charged)	2.21
			(Capital-Charged)	0.90
13	34	Judicial	(Revenue-Charged)	9.93
14	36	Land and Land Reforms	(Revenue-Charged)	1.99
15	43	Power & Non-Conventional Energy	(Revenue-Charged)	17.39
			(Capital-Charged)	14.90
16	45	Public Health Engineering	(Capital-Charged)	0.84
17	46	Refugee Relief & Rehabilitation	(Capital-Charged)	1.47
	Total for Appropriations			**31507.91**
		Grand Total		**38594.55**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.6

(Refer Paragraph 2.3.4.2)

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

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation		Savings	Surrender	Savings which remained to be surrendered
1	1-Legislative Assembly Secretariat	(Revenue-Voted)	23.44	17.01	6.43
		(Capital-Voted)	14.71	3.81	10.90
2	5-Agriculture	(Revenue Voted)	283.83	27.50	256.33
		(Capital-Voted)	551.57	151.95	399.62
3	6-Animal Resources Development	(Revenue-Voted)	258.05	0.60	257.45
		(Capital-Voted)	100.15	56.94	43.21
4	9-Commerce and Industries	(Capital-Voted)	66.86	43.44	23.42
5	10-Consumer Affairs	(Revenue-Voted)	22.77	18.70	4.07
6	11-Micro & Small Scale Enterprises and Textiles	(Revenue-Voted)	247.01	7.46	239.55
7	12-Planning	(Revenue-Voted)	37.38	29.66	7.72
8	18-Finance	(Revenue-Voted)	7.02	0.14	6.88
9	20-Fisheries	(Revenue-Voted)	109.21	0.38	108.83
10	23-Forest	(Revenue-Voted)	111.91	84.94	26.97
		(Capital-Voted)	25.14	22.54	2.60
11	25-Public Works	(Revenue-Voted)	75.78	2.44	73.34
		(Capital-Voted)	728.43	152.77	575.66
12	27-Home	(Revenue-Voted)	171.81	53.53	118.28
		(Capital-Voted)	191.14	89.87	101.27
13	28-Housing	(Revenue -Voted)	30.61	29.28	1.33
		(Capital-Voted)	157.27	147.21	10.06
14	31-Information Technology and Electronics	(Revenue -Voted)	25.45	12.38	13.07
15	34-Judicial	(Capital-Voted)	29.39	4.39	25.00
16	39-Municipal Affairs	(Capital-Voted)	208.66	138.75	69.91
17	50-Sunderban Affairs	(Revenue-Voted)	169.31	120.86	48.45
18	51-Technical Education and Training	(Revenue -Voted)	52.94	2.31	50.63
		(Capital Voted)	308.79	62.98	245.81
19	52-Tourism	(Capital-Voted)	199.95	5.00	194.95
20	54-Urban Development	(Revenue -Voted)	155.17	106.72	48.45
		(Capital-Voted)	1566.08	1529.03	37.05
21	55-Water Resources Investigation and Development	(Revenue -Voted)	110.64	1.52	109.12
		(Capital-Voted)	208.38	6.52	201.86
22	56-Women Development and Social Welfare	(Capital-Voted)	24.26	8.50	15.76
23	59-Self-Help Groups and Self-Employment	(Revenue-Voted)	170.13	123.51	46.62
24	60-Civil Defence	(Capital-Voted)	12.47	0.22	12.25

25	62-North Bengal Development	(Capital-Voted)	154.41	37.46	116.95
26	63-Statistics and Programme Implementation	(Revenue-Voted)	58.43	0.55	57.88
27	65-Tribal Development	(Revenue-Voted)	108.95	3.86	105.09
		(Capital-Voted)	40.26	0.12	40.14
		Total			**3712.91**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.7

(Refer Paragraph 2.3.4.2)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2017

(₹ in crore)

Sl. No.	Grant No.	Date of surrender	Amount	Head(s) of Account	Name of Department
1	6	31-03-2017	57.02	2403, 4403, 4404	Animal Resources Development
2	9	31-03-2017	148.87	2058, 2852, 2853, 3475, 4059, 4407, 4551, 4857, 4860, 6407, 6885, 7465	Commerce and Industries
3	13	31-03-2017	2.43	2202,2203	Higher Education
4	15	31-03-2017	37.81	2202,2251	School Education
5	21	31-03-2017	675.22	2052, 2235, 2408, 3456	Food and Supplies
6	27	31-03-2017	14.78	2015, 2052, 2055	Home
7	28	31-03-2017	59.05	2049, 2216, 2251, 2852, 4210, 4216, 5452, 6003	Housing
8	31	31-03-2017	14.95	2251, 4070	Information Technology and Electronics
9	33	31-03-2017	3.59	2056, 4059, 4216	Correctional Administration
10	38	31-03-2017	26.06	2202	Minority Affairs and Madrasah Education
11	39	31-03-2017	330.01	2049, 2052, 2215, 2217, 3604, 4059, 4215, 4217	Municipal Affairs
12	40	31-03-2017	175.49	2049, 2217, 2235, 2505, 2515, 3451, 3604, 6003	Panchayat and Rural Development
Total			**1545.27**		

Source: Records of the O/o the Accountant General (A&E)

APPENDIX 2.8

(Refer Paragraph 2.3.4.2)

Statement showing details of cases where the surrendered amount were more than the savings

(₹ in crore)

Sl. No	Grant No.	Name of the Grant		Total Provision	Actual Expenditure	Savings	Total Surrender	Excess Surrender
I – Voted								
1	9	Commerce and Industries	Revenue	820.40	667.69	152.71	235.43	82.72
2	21	Food and Supplies	Revenue	8651.26	8075.30	575.96	678.72	102.76
3	32	Irrigation and Waterways	Revenue	665.09	595.91	69.18	94.97	25.79
4			Capital	2421.26	1029.65	1391.61	1418.85	27.24
5	33	Correctional Administration	Revenue	228.88	214.76	14.12	39.84	25.72
6			Capital	19.57	18.11	1.46	2.11	0.65
7	38	Minority Affairs and Madrasah Education	Revenue	1486.20	1314.32	171.88	257.80	85.92
8			Capital	1631.50	265.64	1365.86	1370.08	4.22
9	39	Municipal Affairs	Revenue	5814.18	5652.82	161.36	204.41	43.05
10	40	Panchayat and Rural Development	Revenue	17822.76	15016.03	2806.73	2926.81	120.08
11	43	Power and Non-Conventional Energy	Capital	1675.59	1101.28	574.31	1002.00	427.69
12	45	Public Health Engineering	Revenue	1934.25	1859.03	75.22	291.45	216.23
13	47	Disaster Management	Capital	199.50	182.67	16.83	21.20	4.37
14	53	Transport	Revenue	1094.18	1059.52	34.66	50.23	15.57
II – Charged								
15	32	Irrigation and Waterways	Revenue	95.31	94.93	0.38	93.73	93.35
Total Excess Surrender								**1275.36**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.9

(Refer Paragraph 2.3.4.3)

Statement showing cases where supplementary provision (₹ 1 crore or more in each case) proved unnecessary

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	5-	Agriculture	1,501.08	1,414.97	86.12	197.72
2	6-	Animal Resources Development	819.46	562.55	256.90	1.15
3	8-	Co-Operation	364.03	263.22	100.81	24.76
4	10-	Consumer Affairs	91.67	80.22	11.45	11.32
5	11-	Micro & Small Scale Enterprises and Textiles	693.12	447.11	246.01	1.00
6	13-	Higher Education	2,958.19	2,905.63	52.56	172.13
7	20-	Fisheries	294.91	220.83	74.08	35.13
8	26-	Hill Affairs	692.07	660.44	31.62	32.72
9	27-	Home	5,784.90	5,616.11	168.80	3.01
10	31-	Information Technology and Electronics	168.36	149.86	18.50	6.95
11	33-	Correctional Administration	222.07	214.77	7.30	6.82
12	38-	Minority Affairs & Madrasah Education	1,482.11	1,314.32	167.79	4.10
13	42-	Personnel and Administrative Reforms	69.17	55.87	13.30	1.14
14	49-	Sports & Youth Services	377.05	361.02	16.02	1.14
15	54-	Urban Development	752.62	735.68	16.94	138.23
16	65-	Tribal Development	658.05	567.49	90.56	18.38
	Total for Revenue (Voted)		16,928.86	15,570.09	1,358.76	655.70
	B-	Capital (Voted)				
1	11-	Micro & Small Scale Enterprises and Textiles	261.46	154.22	107.24	25.30
2	18-	Finance	93.35	90.50	2.85	7.54
3	20-	Fisheries	56.50	53.14	3.36	50.35
4	23-	Forest	35.00	23.67	11.33	13.82
5	24-	Health and Family Welfare	1,425.36	1,239.58	185.78	58.00
6	25-	Public Works	3,536.06	3,042.25	493.80	234.62
7	27-	Home	583.17	415.28	167.88	23.26

Sl. No	Grant No.	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
8	28-	Housing	858.72	711.45	147.27	10.00
9	32-	Irrigation & Waterways	2,216.51	1,029.65	1,186.86	204.75
10	39-	Municipal Affairs	679.61	530.10	149.51	59.16
11	43-	Power and Non-Conventional Energy Sources	1,348.38	1,101.28	247.10	327.21
12	54-	Urban Development	1,911.44	1,021.36	890.08	676.00
13	55-	Water Resources Investigation & Development	642.31	557.82	84.49	123.89
14	64-	Child Development	131.55	101.57	29.98	85.87
15	65-	Tribal Development	59.84	21.99	37.86	2.40
	Total for Capital (Voted)		**13,839.26**	**10,093.86**	**3,745.39**	**1,902.17**
	Total for Voted		**30,768.12**	**25,663.95**	**5,104.15**	**2,557.87**
		Revenue (Charged)				
1	18-	Finance	26,450.95	25,935.40	515.55	1,591.67
2	27-	Home	4.44	3.44	0.99	1.22
	Total for Revenue (Charged)		**26,455.39**	**25,938.84**	**516.54**	**1,592.89**
		Capital (Charged)				
1	18-	Finance	40,558.41	12,220.49	28,337.92	973.53
	Total for Capital (Charged)		**40,558.41**	**12,220.49**	**28,337.92**	**973.53**
	Total for Charged		**67,013.80**	**38,159.33**	**28,854.46**	**2,566.42**
	Grand Total		**97,781.92**	**63,823.28**	**33,958.61**	**5,124.29**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.10

(Refer Paragraph 2.3.4.4)

Excessive/insufficient re-appropriation of funds leading to savings or excess of ₹ 5 crore and above

(₹ in crore)

Excessive Re-appropriation of funds leading to Savings					
Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Saving (-)
1	9	Commerce and Industries	2852-80-800-SP 007	(-) 35.88	30.42
			7465-00-102-NP 001	(-) 0.54	5.24
2	11	Micro & Small Scale Enterprises and Textiles	2851-00-103-SP 008	(+) 0.28	6.06
3	13	Higher Education	2202-03-104-NP 001	(-) 1.00	203.22
4	15	School Education	2202-01-107-SP 006	(-) 0.03	5.07
			2202-01-112-SP 009	(+) 7.64	25.20
			2202-01-789-SP 038	(+) 23.32	8.00
			2202-02-001-NP 005	(-) 9.32	25.45
			2202-02-101-NP 001	(+) 0.41	6.19
			2202-02-796-SP 025	(-) 5.00	5.00
			2202-80-001-SP 007	(-) 2.50	5.61
5	17	Excise	2039-00-001-NP 001	(-) 0.96	8.47
6	18	Finance	2054-00-097-NP 001	(+) 0.12	15.59
7	20	Fisheries	2405-00-789-SP 028	(-) 1.54	8.39
8	24	Health and Family Welfare	2210-03-103-NP 001	(-) 3.11	21.47
			4210-01-800-SP 037	(-) 0.43	14.62
			4210-03-105-SP 013	(+) 60.00	13.84
			4210-03-105-SP 016	(-) 60.00	23.34
9	25	Public Works	2059-80-001-NP 001	(-) 2.67	26.69
			2059-80-001-NP 004	(-) 1.50	12.41
			3054-03-337-NP 002	(-) 7.35	7.31
			3054-80-001-NP 002	(+) 0.58	25.28
			3054-80-001-NP 003	(-) 0.38	7.36
			4059-01-051-SP 012	(-) 1.00	16.63
10	27	Home	2055-00-003-NP 005	(+) 0.19	14.62
			2055-00-104-NP 001	(-) 6.87	6.75
			2055-00-108-NP 001	(+) 0.12	144.83
			2055-00-109-NP 009	(+) 0.01	18.03
			2055-00-111-NP 002	(-) 0.27	9.86
			2055-00-111-NP 003	(-) 0.23	7.17
			4055-00-207-SP 016	(+) 10.91	8.00
11	28	Housing	4216-01-700-SP 001	(+) 2.00	10.00
12	30	Information & Cultural Affairs	2205-00-800-SP 003	(-) 0.04	6.34
			2220-60-101-NP 001	(-) 3.27	7.48
			2220-60-102-NP 002	(+) 0.50	5.48
			4220-01-190-SP 003	(-) 1.10	25.88
13	31	Information Technology	2251-00-090-SP 005	(-) 3.53	7.60
14	34	Judicial	4059-01-051-SP 001	(-) 0.79	22.23
15	35	Labour	2230-01-103-NP 006	(-) 0.59	51.91
			2235-60-200-NP 036	(-) 1.55	9.90
16	36	Land and Land Reforms	2029-00-001-NP 001	(-) 0.35	8.51
			2029-00-102-NP 003	(+) 1.43	70.22

Excessive Re-appropriation of funds leading to Savings					
Sl No.	**Grant No.**	**Description**	**Head of Account**	**Re-appropriation**	**Final Saving (-)**
			2506-00-101-NP 001	(-) 0.15	5.18
17	47	Disaster Management	2245-02-101-NP 002	(-) 0.80	41.57
18	51	Technical Education and Training	2203-00-800-SP 013	(-) 2.00	18.22
			2230-03-003-SP 009	(+) 5.45	9.90
			4202-02-104-SP 004	(-) 1.99	31.20
19	53	Transport	5055-00-800-SP 004	(-) 10.00	8.82
20	55	Water Resources Investigation and Development	2702-03-103-NP 001	(+) 7.00	22.74
			2702-80-800-NP 003	(-) 7.00	10.99
			4702-00-789-SP 029	(+)10.14	18.42
21	60	Civil Defence	4216-01-106-SP 087	(+) 6.15	6.41
			Total		**(-) 1135.12**
Insufficient Re-appropriation of funds leading to Excess					
Sl No.	**Grant No.**	**Description**	**Head of Account**	**Re-appropriation**	**Final Excess(+)**
1	5	Agriculture	2401-00-110-SP 001	(+) 9.00	35.85
			2415-01-277-NP 001	(+) 0.03	5.25
2	7	Backward Classes Welfare	2225-03-277-SP 003	(+) 17.50	26.63
			2225-80-800-SP 041	(+) 16.00	116.52
3	9	Commerce and Industries	2852-80-003-SP 004	(+) 14.40	27.42
			2852-80-003-SP 007	(+) 23.76	75.00
4	13	Higher Education	2202-03-102-SP 001	(-) 2.00	17.10
			2202-03-104-SP 002	(+) 0.43	16.22
5	15	School Education	2202-01-112-SP 001	(-) 2.33	114.56
			2202-01-789-SP 013	(+) 0.70	74.96
			2202-01-789-SP 024	(-) 43.61	29.84
			2202-01-796-SP 013	(+) 1.63	19.64
			2202-02-110-NP 001	(-) 0.08	450.61
6	18	Finance	2071-01-800-NP 002	(-) 3.19	24.97
7	25	Public Works	5054-03-337-SP 001	(+) 3.00	32.19
			5054-04-337-SP 002	(+) 3.18	23.80
8	27	Home	2015-00-102-NP 001	(+) 0.47	7.45
			2015-00-106-NP 001	(+) 17.00	9.75
			2055-00-109-NP 001	(+) 16.15	85.01
			2055-00-800-NP 015	(-) 0.83	80.94
9	32	Irrigation and Waterways	2711-01-001-NP 001	(+) 0.40	12.55
			4711-01-796-SP 002	(-) 6.93	6.93
10	33	Correctional Administration	2056-00-101-NP 002	(-) 0.30	12.43
			2056-00-101-NP 003	(-) 0.07	6.91
11	35	Labour	2230-01-001-NP 001	(+) 1.00	55.81
12	36	Land and Land Reforms	2053-00-093-NP 001	(-) 0.09	8.20
13	39	Municipal Affairs	2217-05-789-SP 034	(+) 22.93	72.60
			2217-05-796-SP 021	(+) 6.83	19.23
14	45	Public Health Engineering	2215-01-102-NP 001	(+) 1.00	55.59
15	47	Disaster Management	2245-02-101-NP 004	(-) 10.53	11.72
			2245-02-111-NP 001	(+) 3.16	5.34
16	49	Sports and Youth Services	4202-03-102-SP 001	(+) 40.64	12.99
17	51	Technical Education and Traininig	2203-00-003-SP 003	(+) 4.76	55.00
			Total		**(+) 1609.01**

Source: Appropriation Accounts of Government of West Bengal (2016-17)

APPENDIX 2.11

(Refer Paragraph 2.3.6)

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

(₹ in crore)

Sl. No.	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	7	2225-80-800-SP 042-West Bengal Gurung Development & Cultural Board (SC)	Backward Classes Welfare	10.00
2	9	4059-01-051-SP 081-Construction of Auditorium and Conference Hall at Shilpa Sadan	Commerce and Industries	1.25
3	11	2851-00-103-NP 009-Grant for Rehabilitation and Modernization of West Bengal Co-operative Spinning Mills Ltd. (CS)	Micro & Small Scale Enterprises and Textiles	4.00
		4851-00-102-SP 025-WB MSME Venture Capital Fund		4.80
4	18	3454-02-112-NP 005-Charges for implementation of COSA software	Finance	0.38
5	23	2406-01-003-NP 003-Cost of Training of Forest Range Officers	Forest	1.34
6	27	2575-06-800-SP 001-Training Programme on Skill Development and Capacity Building and Employment Generation (Central Share)	Home	1.07
7	32	4711-01-103-SP 572-Scheme under the 13th Finance Commission funded by State	Irrigation & Water Ways	23.51
8	34	2059-01-052-SP 001-West Bengal Judicial Academy	Judicial	2.20
9	38	2225-04-800-NP 001-The West Bengal Pahadia Minority Development Board	Minority Affairs and Madrasah Education	10.00
10	39	2217-03-191-SP 006-Setting up/Modernization of Abattoirs (State Share)	Municipal Affairs	1.55
11	40	2235-02-200-SP 030-Somobyathi-Financial Assistance to Bereaved Family Members of Deceased Person who are in Extreme Financial Necessity	Panchayat and Rural Development	29.92
12	51	2203-00-789-SP 008-Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission	Technical Education and Training	15.31
		2203-00-796-SP 007- Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission (State Share)		11.08
13	54	2217-05-193-SP 037-Grants to SLNA (HIDCO) & Other Development Authority for Infrastructure & Preparatory Work for Six Townships Project	Urban Development	3.74
		Total		**120.14**

Source: Records of the O/o the Accountant General (A&E)

APPENDIX 2.12

(Refer Paragraph 2.4.1 & 2.4.2)

Expenditure incurred without Budget Provision during 2014-17 under Grant Numbers 27 and 65

Sl. No.	Year	Head of Account	Purpose	Expenditure (₹ in crore)
Grant Number 27: Home Department				
1	**2014-15**	4055-00-190-SP-002	Share Capital Contribution to the West Bengal State Police Housing Corporation Limited [HP]	5.08
Total				**5.08**
2	**2015-16**	4059-01-051-SP-077	Incomplete works of 13th Finance Commission funded by the State (FC) [HP]	20.40
Total				**20.40**
3	**2016-17**	2575-06-800-SP-001	Training Programme on Skill Development and Capacity Building and Employment Generation (Central Share)(BADP) [PL]	1.07
4		4575-60-800-SP-029	Grant from Finance Commission (FC) [PL]	6.85
Total				**7.92**
Grand Total				**33.40**
Grant Number 65: Tribal Development Department				
1	**2014-15**	2225-02-796-CN-005	Institutional Support for Marketing and Development of Tribal Products / Produce	3.56
Total				**3.56**
2	**2016-17**	2225-02-796-CN-004	Research Information & Mass Education, Tribal Festivals and Others (Grant-in Aids to Tribal Research Institutes) [TW]	1.51
3		2225-02-796-CN-003	Development of Particularly Vulnerable Tribal Groups (TSP) [TW]	5.74
Total				**7.25**
Grand Total				**10.81**

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

APPENDIX 2.13

(Refer Paragraph 2.4.2)

Savings of entire provision under Grant No. 65: Tribal Development Department during 2014-17

Year	Head of Account	Purpose	Budget provision	Expenditure	Savings
			(₹ in crore)		
2014-15	2225-02-796-SP054	Books grants and examination Fees [TW]	9.00	Nil	9.00
	2225-02-796-SP057	Payment of Maintenance Charges to the students belonging to families having income less than ₹36,000 p.a [TW]	12.00	Nil	12.00
	2225-02-796-SP061	Payment of compulsory charges [TW]	2.50	Nil	2.50
2015-16	4225-02-796-SP005	Provision against Grants-in-Aid received under Art. 275(1) of constitution (Central Share) (A275I) [TW]	21.14	Nil	21.14
	4225-02-796-SP007	Provision against SCA for TSP [TW]	16.63	Nil	16.63
	2225-02-796-NP019	Education Payment of Compulsory Charges [TW]	1.24	Nil	1.24
2016-17	4225-02-796-SP005	Provision against Grants in Aid received under Art. 275(1) of constitution (Central Share)(A 275 I) [TW]	19.21	Nil	19.21
	4225-02-796-SP007	Provision against SCA for TSP [TW]	16.63	Nil	16.63
	2225-02-796-NP019	Education Payment of Compulsory Charges [TW]	1.35	Nil	1.35
	2225-80-800-SP021	Maintenance of Govt. managed Hostels [TW]	1.65	Nil	1.65
Total			**101.35**		**101.35**

Source: Appropriation Accounts of Government of West Bengal (2014-15 to 2016-17)

APPENDIX 3.1

(Refer Paragraph 3.2)

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

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2014-15 to 2016-17	3
2.	Howrah	2013-14 to 2016-17	4
3.	Kolkata	2016-17	1
4.	Bidhannagar	2014-15 to 2016-17	3
Kolkata Municipal Area (KMA) – Municipality			
5.	Bansberia	2016-17	1
6.	Baranagar	2016-17	1
7.	Barasat	2015-16 to 2016-17	2
8.	Barrackpore	2016-17	1
9.	Baruipur	2015-16 to 2016-17	2
10.	Bhadreswar	2015-16 to 2016-17	2
11.	Champdany	2015-16 to 2016-17	2
12.	Dum Dum	2013-14 to 2016-17	4
13.	Dankuni	2012-13 to 2016-17	5
14.	Garulia	2009-10 to 2016-17	8
15.	Gayeshpur	2008-09 to 2016-17	9
16.	Halisahar	2016-17	1
17.	Hooghly Chinsurah	2015-16 to 2016-17	2
18.	Kalyani	2012-13 to 2016-17	5
19.	Kamarhati	2016-17	1
20.	Kanchrapara	2015-16 to 2016-17	2
21.	Khardah	2013-14 to 2016-17	4
22.	Konnagar	2016-17	1
23.	Madhyamgram	2014-15 to 2016-17	3
24.	Maheshtala	2016-17	1
25.	Naihati	2016-17	1
26.	New Barrackpore	2014-15 to 2016-17	3
27.	North Barrackpore	2016-17	1
28.	North Dum Dum	2013-14 to 2016-17	4
29.	Panihati	2014-15 to 2016-17	3
30.	Pujali	2016-17	1
31.	Rajpur Sonarpur	2011-12 to 2016-17	6
32.	Rishra	2016-17	1
33.	Serampore	2015-16 to 2016-17	2
34.	South Dum Dum	2015-16 to 2016-17	2
35.	Titagarh	2016-17	1
36.	Uluberia	2015-16 to 2016-17	2
37.	Uttarpara Kotrung	2015-16 to 2016-17	2

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
38.	Asansol	2015-16 to 2016-17	2
39.	Durgapur	2016-17	1
40.	Siliguri	2015-16 to 2016-17	2
Non-Kolkata Municipal Area (Non-KMA) – Municipality			
41.	Alipurduar	2014-15 to 2016-17	3
42.	Arambag	2016-17	1
43.	Ashokenagar Kalyangarh	2015-16 to 2016-17	2
44.	Baduria	2011-12 to 2016-17	6
45.	Bally*	2008-09 to 2015-16	8
46.	Balurghat	2014-15 to 2016-17	3
47.	Bankura	2016-17	1
48.	Basirhat	2016-17	1
49.	Beldanga	2008-09 to 2016-17	9
50.	Berhampur	2013-14 to 2016-17	4
51.	Birnagar	2010-11 to 2016-17	7
52.	Bishnupur	2007-08 to 2016-17	10
53.	Bolpur	2013-14 to 2016-17	4
54.	Bongaon	2015-16 to 2016-17	2
55.	Buniadpur	2014-15 to 2016-17	3
56.	Chakdaha	2016-17	1
57.	Chandrakona	2011-12 to 2016-17	6
58.	Contai	2011-12 to 2016-17	6
59.	Coochbehar	2009-10 to 2016-17	8
60.	Coopers'Camp Notified Area Authority	2011-12 to 2016-17	6
61.	Dainhat	2007-08 to 2016-17	10
62.	Dalkhola	2016-17	1
63.	Darjeeling	2015-16 to 2016-17	2
64.	Dhulian	2010-11 to 2016-17	7
65.	Dhupguri	2010-11 to 2016-17	7
66.	Diamond Harbour	2014-15 to 2016-17	3
67.	Dinhata	2007-08 to 2016-17	10
68.	Domkal	2015-16 to 2016-17	2
69.	Dubrajpur	2008 09 to 2016 17	9
70.	Egra	2010-11 to 2016-17	7
71.	English Bazaar	2014-15 to 2016-17	3
72.	Gangarampur	2009-10 to 2016-17	8
73.	Ghatal	2016-17	1
74.	Gobardanga	2013-14 to 2016-17	4
75.	Guskara	2013-14 to 2016-17	4
76.	Habra	2013-14 to 2016-17	4
77.	Haldia	2015-16 to 2016-17	2
78.	Haldibari	2014-15 to 2016-17	3
79.	Haringhata	2013-14 to 2016-17	4
80.	Islampur	2009-10 to 2016-17	8
81.	Jainagar-Majilpur	2009-10 to 2016-17	8
82.	Jalpaiguri	2016-17	1

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Jamuria*	2008-09 to 2015-16	8
84.	Jangipur	2016-17	1
85.	Jhalda	2010-11 to 2016-17	7
86.	Jhargram	2016-17	1
87.	Jiagunj-Azimgunj	2008-09 to 2016-17	9
88.	Kaliagunj	2016-17	1
89.	Kalimpong	2011-12 to 2016-17	6
90.	Kalna	2012 13 to 2016-17	5
91.	Kandi	2009-10 to 2016-17	8
92.	Katwa	2010-11 to 2016-17	7
93.	Kharagpur	2016-17	1
94.	Kharar	2009-10 to 2016-17	8
95.	Khirpai	2015-16 to 2016-17	2
96.	Krishnanagar	2016-17	1
97.	Kulti*	2007-08 to 2015-16	9
98.	Kurseong	2011-12 to 2016-17	6
99.	Mal	2008-09 to 2016-17	9
100.	Mathabhanga	2008-09 to 2016-17	9
101.	Midnapore	2014-15 to 2016-17	3
102.	Mekhligunj	2008-09 to 2016-17	9
103.	Memari	2016-17	1
104.	Mirik	2007-08 to 2016-17	10
105.	Murshidabad	2009-10 to 2016-17	8
106.	Nalhati	2010-11 to 2016-17	7
107.	Old Malda	2007-08 to 2016-17	10
108.	Panskura	2013-14 to 2016-17	4
109.	Purulia	2014-15 to 2016-17	3
110.	Raigunj	2014-15 to 2016-17	3
111.	Rajarhat Gopalpur*	2012-13 to 2015-16	4
112.	Ramjibanpur	2013-14 to 2016-17	4
113.	Rampurhat	2016-17	1
114.	Ranaghat	2009-10 to 2016-17	8
115.	Ranigunj*	2011-12 to 2015-16	5
116.	Raghunathpur	2007-08 to 2016-17	10
117.	Sainthia	2012-13 to 2016-17	5
118.	Santipur	2016-17	1
119.	Sonamukhi	2008-09 to 2016-17	9
120.	Suri	2016-17	1
121.	Taherpur Notified Area Authority	2016-17	1
122.	Taki	2014-15 to 2016-17	3
123.	Tamluk	2016-17	1
124.	Tarakeswar	2009-10 to 2016-17	8
125.	Tufangunj	2008-09 to 2016-17	9
Total			**527**
Universities			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2016-17	8
2.	Burdwan University	2012-13 to 2016-17	5

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
3.	Calcutta University	2012-13 to 2016-17	5
4.	Jadavpur University	2014-15 to 2016-17	3
5.	Kalyani University	2016-17	1
6.	North Bengal University	2008-09 to 2016-17	9
7.	Rabindra Bharati University	2016-17	1
8.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2016-17	7
9.	Jadavpur PF Accounts	2009-10 to 2016-17	8
10.	IISWBM	2014-15 to 2016-17	3
11.	Presidency University	2014-15 to 2016-17	3
12.	West Bengal University of Technology	2007-08 & 2010-11 to 2016-17	8
13.	Sidhu Kanhu Birsa University	2015-16 to 2016-17	2
Total			**63**
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14 to 2016-17	4
2.	Kolkata Improvement Trust	2013-14 to 2016-17	4
3.	Change Management Unit	2010-11 to 2016-17	7
4.	Howrah Improvement Trust	2006-07 to 2016-17	11
5.	KEIP	2015-16 to 2016-17	2
6.	Nabadiganta Industrial Township	2010-11 to 2016-17	7
Total			**35**

Source: Records of the Institutions
**Annual Financial Statement due before merging*

APPENDIX 3.2
(Refer Paragraph 3.3)

Performance of Autonomous Bodies (Submission of Accounts, issue & laying of SARs U/S 19)

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	2018-19	2016-17	2014-15	2014-15	07.09.16	2013-14	Last reminder for laying of SAR for the year 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
2	West Bengal Commission for Women	2016-17	2016-17	2014-15	2014-15	19.08.16	2006-07	Last reminder for laying of SARs for the years from 2007-08 to 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
3	West Bengal Human Rights Commission	Permanent entrustment	2016-17	2014-15	2014-15	26.11.15	2009-10	Last reminder for laying of SARs for the years from 2010-11 to 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.2017.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2016-17	2013-14	2013-14	23.07.15	2012-13	Last reminder for laying of SAR for the year 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years from 2014-15 to 2016-17 issued on 17.02.2017.
5	West Bengal Heritage Commission	2020-21	2016-17	2015-16	2015-16	13.04.17	2007-08	Last reminder for laying of SARs for the years 2008-09 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017.
6	West Bengal Commission for Backward Classes	2017-18	2016-17	2015-16	2015-16	07.09.16	2015-16	Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017

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
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2016-17	2015-16	2015-16	26.05.17	2012-13	Last reminder for laying of SARs for the years from 2013-14 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016 17 issued on 17.02.2017
8	District Legal Services Authority, Purba Medinipur	Permanent entrustment	2016-17	2013-14	2013-14	23.04.15	2013-14	Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2016-17	2007-08	2007-08	09.09.09	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2008-09 to 2016-17 issued on 17.02.2017.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2016-17	2014-15	2014-15	07.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 09.06.2017. Accounts for 2015-16 and 2016-17 received on 17.02.2017
11	District Legal Services Authority, Howrah	Permanent entrustment	2016-17	2008-09	2008-09	07.10.11	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2009-10 to 2016-17 issued on 17.02.2017
12	District Legal Services Authority, Coochbehar	Permanent entrustment	2016-17	2013-14	2013-14	12.10.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017.
13	District Legal Services Authority, Bankura	Permanent entrustment	2016-17	2014-15	2014-15	30.05.17	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2014-15 issued on 09.06.2017

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
								Latest reminder for submission of accounts for the years 2015-16 to 2016-17 issued on 17.02.2017
14	District Legal Services Authority, Dakshin Dinajpur	Permanent entrustment	2016-17	2015-16	2015-16	31.01.17	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
15	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2016-17	2013-14	2013-14	18.09.15	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017
16	District Legal Services Authority, Birbhum	Permanent entrustment	2016-17	2013-14	2013-14	30.03.15	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2014-15 to 2016-17 issued on 17.02.2017
17	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2016-17	2011-12	2011-12	26.08.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2011-12 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2012-13 to 2016-17 issued on 17.02.2017.
18	District Legal Services Authority, Malda	Permanent entrustment	2016-17	2012-13	2012-13	21.05.14	Not laid since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2013-14 to 2016-17 issued on 17.02.2017.
19	DLSAs, rest of eight districts**	Permanent entrustment	2016-17	Not yet submitted	NA	NA	NA	Latest reminder for submission of accounts upto 2016-17 issued on 17.02.2017

** *1. DLSA Purulia 2. DLSA 24 Parganas (N) 3. DLSA 24 Paraganas (S) 4. DLSA Nadia 5. DLSA Murshidabad 6. DLSA Paschim Medinipur 7. DLSA Darjeeling and 8. DLSA Kolkata*

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
20	West Bengal Minorities Development & Finance Corporation	2019-20	2016-17	2014-15	2013-14	13.05.15	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2013-14 issued on 09.06.2017. Audit of accounts for the year 2014-15 is under progress. Latest reminder for submission of accounts for the years 2015-16 & 2016-17 issued on 17.02.2017
21	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2021-22	2016-17	2015-16	2015-16	14.02.17	2014-15	Last reminder for laying of SARs for the year 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017.
22	West Bengal Backward Classes Development & Finance Corporation	2019-20	2016-17	2015-16	2013-14	30.11.15	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
23	West Bengal Housing Board	2021-22	2016-17	2015-16	2015-16	04.07.17	2014-15	Last reminder for laying of SARs for the year 2015-16 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
24	Kolkata Metropolitan Development Authority	2021-22	2016-17	2015-16	2014-15	22.09.16	2013-14	Last reminder for laying of SARs for the year 2014-15 issued on 09.06.2017. Latest reminder for submission of accounts for the year 2016-17 issued on 17.02.2017
25	West Bengal State Warehousing Corporation	Permanent entrustment	2016-17	2013-14	2013-14	22.09.16	2012-13	Last reminder for laying of SARs for the year 2013-14 issued on 09.06.2017. Latest reminder for submission of accounts for the years 2014-15 to 2016-17 issued on 17.02.2017
26	Hooghly River Bridge Commissioner	2021-22	2016-17	2016-17	2015-16	08.08.2017	2011-12	Audit of Accounts for the year 2016-17 was completed on 20.11.2017.
27	Commissioners for Rabindra Setu	2018-19	2016-17	2015-16	2015-16	16.05.2017	2008-09	Reminder for arrear accounts was issued on 06.09.2017.

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
28	Darjeeling Gorkha Hill Council	2012 13 (up to 01.08.2012)	2012-13 (up to 01.08.2012)	2010-11	1990-91	11.07.2008	-	Audit of Accounts for the period 1991-92 to 2010-11 was completed.
29	Gorkhaland Territorial Administration	2021-22 (w.e.f. 02.08.2012)	2016-17	Not submitted since inception (i.e. 2012-13)	-	-	-	Unauthenticated A/cs for the years 2012-13 & 2013-14 were submitted but were returned for authentication. Reminder for arrear accounts was issued on 15.06.2017.
30	West Bengal Bio Diversity Board	2018-19	2016-17	2014-15	2014-15	13.02.2017	2011-12	Reminder for arrear accounts was issued on 13.07.2017.
31	West Bengal University of Animal & Fishery Sciences	2019-20	2016-17	2005-06 (Revised)	2004-05 (Revised)	14.07.2017	1999-2000	Issue of Final SAR on the revised annual A/cs for the year 2005-06 is under process.
32	East Kolkata Wetland Management Authority	2019-20	2016-17	2014-15	2014-15	05.07.2016	2011-12	Reminder for arrear accounts was issued on 10.07.2017.
33	West Bengal Veterinary Council	2018-19	2016-17	2015-16	2015-16	21.06.2017	NA	Reminder for submission of arrear accounts was issued on 29.12.2017.

Source: Records of the Autonomous bodies

APPENDIX 3.3
(Refer Paragraph 3.3)

Statement showing Performance of Autonomous Bodies (Submission of Accounts & issue of SARs U/S 20)

Sl. No	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2015-16 to 2019-20	2015-16	2014-15	June 2016	DSAR for the year 2015-16 was sent to unit for reply on 31.07.2017. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17
2	Asansol Durgapur Development Authority	2015-16 to 2019-20	2011-12	2011-12	February 2014	Last reminder for submission of accounts for the years 2012-13 to 2016-17 issued on 17.02.17
3	Haldia Development Authority	2015-16 to 2019-20	2015-16	2014-15	April 2016	Audit of annual accounts for the year 2015-16 is under progress. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2015-16	2015-16	June 2017	Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
5	Digha Sankarpur Development Authority	2015-16 to 2019-20	2015-16	2015-16	September 2016	Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
6	Jaigaon Development Authority	2013-14 to 2017-18	2012-13	2012-13	December 2014	Last reminder for submission of accounts for the years 2013-14 to 2016-17 issued on 17.02.17.
7	West Bengal State Council of Technical Education	2006-07 to 2010-11	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2010-11 issued on 17.02.17. Due to anomaly, entrustment from 2011-12 to 2015-16 could not be accepted at this end. Latest correspondence made on 10.03.2017.
8	Burdwan Development Authority	2017-18 to 2021-22	2014-15	2013-14	March 2016	Audit of annual accounts for the year 2014-15 is under progress. Last reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 01.07.16.
9	Bhangore Rajarhat Area Development Authority (BRADA)	2010-11 to 2014-15	2009-10	2009-10	June 2011	Last reminder for submission of accounts for the year 2010-11 issued on 17.02.17. BRADA has been merged with HIDCO w.e.f. 01.08.2011.

Sl. No	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt./ Organisation	Month of issue of Audit Report	Remarks
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2011-12	2011-12	November 2014	Latest correspondence for re-entrustment made on 10.01.17.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	September 2014	Latest correspondence for re-entrustment made on 10.01.17.
12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May 2014	Latest correspondence for re-entrustment made on 10.01.17.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July 2013	Latest correspondence for re-entrustment made on 10.01.17.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	January 2014	Latest correspondence for re-entrustment made on 10.01.17.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	December 2012	Last reminder for submission of accounts for the year 2011-12 issued on 17.02.17 Latest correspondence for re-entrustment made on 10.01.17.
16	New Town Kolkata Development Authority	2013-14 to 2017-18	2015-16	2013-14	December 2015	DSARs for the year 2014-15 and 2015-16 are under process. Last reminder for submission of accounts for the year 2016-17 issued on 17.02.17.
17	Midnapore-Kharagpur Development Authority	2013-14 to 2017-18	2012-13	2012-13	March 2017	Last reminder for submission of accounts for the years 2013-14 and 2016-17 issued on 17.02.17.
18	West Bengal State NGRBA Programme Management Group	2012-13 to 2016-17	2014-15	2014-15	February 2017	Last reminder for submission of accounts for the years 2015-16 and 2016-17 issued on 17.02.17.
19	West Bengal Khadi & Village Industries Board	2017-18	2014-15	2014-15	May 2017	Reminder for submission of arrear accounts was issued on 22.08.2017.
20	Compensatory Afforestation Fund Management and Planning Authority	2013-14	Not received since inception (i.e. 2010-11)	-	-	Photocopies of annual accounts for the years 2010-11 to 2016-17 were received on 04.12.2017, which are under consideration.

Source: Records of the Autonomous bodies

APPENDIX 3.4
(Refer Paragraph 3.4)

Statement of finalisation of accounts and 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	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss (-) / profit (+) as per latest A/c received upto June 2017 (₹ in crore)
1.	Home & Hill Affairs	1	Directorate of Cinchona and other Medicinal plants	1888	2012-13	612.90	(-)561.42
2.	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	2.14
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1998-99	2.95	(-)2.76
			(3) Integrated Wood Industries Scheme, Durgapur	1956	1998-99	4.45	(-)3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	(-)4.96
3.	Industry Commerce & Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	(-)0.18
4	Animal Resources Development	4	(1) Durgapur Milk Supply Scheme	1972	No arrear	130.51	(-)162.19
			(2) Krishnanagar Milk Supply Scheme	1977	No arrear	49.90	(-)56.63
			(3) Burdwan Milk Supply Scheme	1982	No arrear	53.26	(-)60.40
			(4) Greater Kolkata Milk Supply Scheme	1990	No arrear	1660.53	(-)1600.12
5	Housing	2	(1) Director of Brick Production, Manual	1970	2010-11	0.40	(-)24.05
			(2) Director of Brick Production, Mechanised	1970	2012-13	21.13	(-)40.90
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11	11.23	11.23
7	Food and Supplies	1	Public Distribution System of Food Grains	1986	2014-15	533.95	827.45
Total		**14**				**3073.88**	**(-) 1676.69**

Non-working Government Undertakings		
1	Training-cum-production centre for Wood Industries, Siliguri	Closed since 21.11.2006
2	Integrated Wood Industries Scheme, Durgapur	Closed since 21.11.2006
3	Integrated Wood Industries Scheme, Kalyani	Closed since 21.11.2006
4	Training-cum-Production Centre – Mechanical Toys, Hooghly	Closed since 21.06.1986
5	Central Lock Factory, Bargachhia, Howrah	Closed since 17.02.1995
6	Undertaking of Darjeeling Ropeway Company Limited	Closed since 01.04.2006

Source: Departmental figures

APPENDIX 3.5
(Refer Paragraph 3.7)

Statement showing the discrepancies between PD Accounts cash book and treasury pass book in respect of closing balances as on 31 March 2017

(₹ in crore)

Sl. No	Name of the DDO	Closing balance as per PDA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, Hooghly	48.73	48.72	(+) 0.01
2	DM, Howrah	78.30	88.86	(-) 10.56
3	DM, Jalpaiguri	61.30	62.67	(-) 1.37
4	DM, Coochbehar	75.35	75.39	(-) 0.04
5	DM, Murshidabad	146.71	146.79	(-) 0.08
6	DM, Purulia	112.24	142.88	(-) 30.64
7	DM, Paschim Medinipur	33.17	32.87	(+) 0.30

Source: Departmental figures

APPENDIX 3.6
(Refer Paragraph 3.7)

Statement showing retention of Bidhayak Elaka Unnayan Prakalpa fund of the previous assemblies as of 31 March 2017

Sl. No.	Name of the DDO	Term of Assembly	Unrecommended Fund	Unutilised Fund	Total
			(₹ in lakh)		
1	DM, North 24 Parganas	15th Assembly	-	409.67	409.67
2	DM, Howrah	15th Assembly	-	91.57	91.57
3	DM, Jalpaiguri	14th Assembly	-	77.48	143.70
		15th Assembly	-	66.22	
4	DM, Purba Bardhaman	12th Assembly	-	0.67	129.83
		13th Assembly	0.46	4.43	
		14th Assembly	15.98	108.11	
		15th Assembly	0.18	-	
Total			**16.62**	**758.15**	**774.77**

Source: Departmental figures

APPENDIX 3.7
(Refer Paragraph 3.9)

Suspense and Remittance Balances that impact the cash balance as of March 2017

A Suspense Balance **(₹ in crore)**

Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2017		Impact of outstanding on cash balance
		Dr.	Cr.	
	8658-Suspense Account-			
1	101-PAO Suspense Ministry of Transport and Highways	131.46	14.44	Cash balance will increase on settlement
	101-PAO Suspense Ministry of External Affairs	3.92	0.42	
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	34.95	1.85	
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.15	-	
	101- PAO Suspense Other Central Ministry	0.92	(-) 8.54	
2	102-Suspense Account (Civil) with Defence	204.66	198.20	
	102-Suspense Account (Civil) Eastern Railway	4.11	4.19	
	102-Suspense Account (Civil) Other Railway Accounts	2.20	1.74	
3	123-A.I.S. Officer Group Insurance Scheme	3.64	2.85	
4	102-Suspense Account (Civil) with Railway-SER	15.90	16.95	Cash balance will decrease on settlement
	102-Suspense Account (Civil) Uncredited amount under e-Payment	357.44	393.97	
5	109-Reserve Bank Suspense-Headquarters	(-) 8.92	(-) 0.78	
6	129-Material purchase settlement Suspense Account	0.02	67.46	

B Remittance Balances **₹ in crore)**

Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2017		Impact of outstanding on cash balance
		Dr.	Cr.	
	8782- Cash Remittances and adjustments between officers rendering account to the same Accounts Officer			
1	102-PW Remittances I-Remittances into Treasuries	14,156.28	14,145.20	Cash balance will increase on clearance
2	103-Forest Remittances I-Remittances into Treasuries	2,158.31	1,810.44	
3	102-PW Remittances II- PW Cheques	52,205.99	52,320.81	Cash balance will decrease on clearance
4	103-Forest Remittances II- Forest Cheques	3,969.19	4,291.85	
5	8793-Inter State Suspense Accounts	22.96	0.96	Cash balance will increase on clearance

Source: Finance Accounts of Government of West Bengal (2016-17)

APPENDIX 4.1 Glossary of Terms

Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation *vis-à-vis* the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the Consolidated Fund of the State is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure, etc.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated fund of the State in case of default by the borrower for whom the guarantee has been extended.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.

Terms	Description
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Net Debt Available	Excess of Public Debt Receipts and Loans & Advances Receipts over Public Debt Repayment, Loans & Advances Disbursements and Interest Payment on Public Debt

LIST OF ABBREVIATIONS USED

Abbreviations	Full form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AG	Accountant General
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
APL	Above Poverty Line
BADP	Border Area Development Programme
BAPL	Bengal Aerotropolis Projects Limited
BCW	Backward Classes Welfare
BE	Budget Estimates
BEUP	Bidhayak Elaka Unnayan Prakalpa
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAS	Central Accounting Section
CASP	Central Assistance to State Plan
CE	Capital Expenditure
CESC	Calcutta Electric Supply Corporation
CO	Controlling Officer
CR	Capital Receipts
CRPF	Central Reserve Police Force
CSF	Consolidated Sinking Fund
CSO	Central Statistical Organisation
CSS	Centrally Sponsored Scheme
CSTC	Calcutta State Transport Corporation
DC	Detailed Contingent
DCO	Departmental Controlling Officer
DCU	Departmental Commercial Undertaking
DDO	Drawing and Disbursing Officer

Abbreviations	Full form
DE	Development Expenditure
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
ELA	Examiner of Local Accounts
ES	Economic Services
EWS	Economically Weaker Section
FC	Finance Commission
FD	Finance Department
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
GAR	Government Accounting Rule
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GoWB	Government of West Bengal
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
H&FWD	Health and Family Welfare Department
ICDS	Integrated Child Development Services
IFMS	Integrated Financial Management System
IGAS	Indian Government Accounting Standards
KMDA	Kolkata Metropolitan Development Authority
LOC	Letter of Credit
MAMED	Minority Affairs and Madrasah Education Department
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MTFPS	Medium-Term Fiscal Policy Statement
NBSTC	North Bengal State Transport Corporation
NDRF	National Disaster Response Fund
NHM	National Health Mission
NPRE	Non Plan Revenue Expenditure

Abbreviations	Full form
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit
PMAY	Pradhan Mantri Awas Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PSU	Public Sector Undertaking
RAF	Rapid Action Force
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RPAO	Regional Pay and Accounts Office
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
SBSTC	South Bengal State Transport Corporation
SC	Scheduled Caste
SDRF	State Disaster Response Fund
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
ST	Scheduled Tribe
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilization Certificate
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation

Abbreviations	Full form
WBBM	West Bengal Budget Manual
WBCETF	West Bengal Compensatory Entry Tax Fund
WBCGA	West Bengal Ceiling on Government Guarantees Act
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDCL	West Bengal Power Development Corporation Limited
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTIDCL	West Bengal Transport Infrastructure Development Corporation Limited
WBTR	West Bengal Treasury Rules
WBVAT	West Bengal Value Added Tax

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