

APPENDIX 1.1

(Refer Page 1)

A brief profile of West Bengal

A. General Data

Sl. No.	Particular		Figures
1	Area		88752 Sq. Km.
2	Population	a. As per 2001 census	8.02 crore
		b. 2009-10	8.83 crore
3	Density of Population (2001) (All India Density = 325 persons per Sq. Km)		903/Sq. Km
4	Population below poverty line (All India Average = 27.5 per cent)		24.7 per cent
5	Literacy (2001) (All India Average = 64.8 per cent)		68.64
6	Infant mortality (per 1000 live births) (All India Average = 53 per 1000 live births)		35
7	Life Expectancy at birth (All India Average = 63.5 years)		64.9
8	Gini Coefficient **		
	a.	Rural (All India = 0.30)	0.27
	b.	Urban (All India = 0.37)	0.38
9	Gross State Domestic Product (GSDP) 2009-10		367620
10	GSDP CAGR (2000-01 to 2009-10)		12.34 per cent
11	Per capita GSDP CAGR (2000-01 to 2009-10)		11.15 per cent
12	GSDP CAGR (2000-01 to 2008-09)	West Bengal	11.93 per cent
		Other General Category States	12.54 per cent
13	Population Growth (2000-01 to 2009-10)	West Bengal	10.04 per cent
		Other General Category States	13.42 per cent

B. Financial Data

Sl. No.	Particulars	Figures		
	CAGR*	2000-01 to 2008-09		2000-01 to 2009-10
		General category States	West Bengal	West Bengal
a	of Revenue Receipts	14.40	12.36	10.92
b	of Own Tax Revenue	13.59	11.58	12.19
c	of Non Tax Revenue	12.08	19.25	8.05
d	of Total Expenditure	12.38	10.33	10.41
e	of Capital Expenditure	21.41	13.74	9.57
f	of Revenue of Expenditure on Education	9.33	7.18	11.35
g	of Revenue Expenditure on Health	8.95	4.91	9.14
h	of salary and wages	9.37	6.95	12.38
i	of pension	12.03	10.90	14.42

* Compound Annual Growth Rate

** It represents inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

Source: Financial data is based on figures in Finance Accounts; BPL (Planning Commission and NSSO data, 61st Round- <http://planningcommission.nic.in/data/database/Data0910/tab/%2021.pdf>); Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP); Life expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs, Economic Survey, 2009-10); Infant mortality rate (SRS Bulletin October, 2009); Density of population (Office of the Registrar General and Census Commissioner of India)

APPENDIX 1.2
(Refer Paragraph 1, Page 1)

Structure and Form of Government Accounts

Part A: Structure of Government Accounts	
<p>The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
PART B: Layout of Finance Accounts	
Statement No.	Volume 1
1	Presents statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts in Consolidated Fund
4	Contains statement of Expenditure in Consolidated Fund
	A Expenditure by Function
	B Expenditure by Nature
Volume 2	
PART-I	
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt
7	Gives Statement of Loans and Advances given by the Government.
	i) Sectors/Loanee Group-wise Loans and Advances
	ii) Repayment of Loans by Statutory Bodies, etc.
	iii) Recoveries in Arrears on account of Loans paid to Statutory Bodies, etc.
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government.
10	Indicates Statement of Voted and Charged Expenditure
PART-II	
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Provides detailed Statement of Revenue Expenditure by Minor Heads
13	Depicts detailed Statement of Capital Expenditure

14	Shows Detailed Statement of Investments of the Government
	Section-1 : Comparative summary of Government Investments, etc.
	Section-2 : Details of Investments upto 2009-10
	Section-3 : Major and Minor Head-wise details of Investments during the year
15	Depicts Detailed Statement on Borrowings and other Liabilities
	(a) Statement of Public Debt and Other Interest Bearing Obligations
	(b) Maturity Profile
	(i) Maturity Profile of Internal Debt payable in Domestic Currency
	(ii) Maturity Profile of Loans and Advances from the Central Government
	(c) Interest Profile of Outstanding Loans
	(i) Internal Debt of the State Government
(ii) Loans and Advances from the Central Government	
16	Gives detailed Statement of Loans and Advances given by the Government
	Section-1:Major and Minor Head with summary of Loans and Advances
	Section-2:Details of Loans advanced during the year for Plan purposes, etc.
17	Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Provides detailed Statement on Contingency Fund and other Public Account transactions
19	Gives detailed Statement on Investments of earmarked funds

APPENDIX - 1.3
(Refer Paragraph 1, Page 1))

Methodology adopted for the Assessment of Fiscal Position

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

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (Rs in crore)	207495	239334	277869	317837 (Q)	367620 (A)
Growth rate of GSDP	9.07	15.34	16.10	14.38	15.66
<i>Source: Bureau of Applied Economics and Statistic, Development and Planning Department, Government of West Bengal</i>					

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts 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 , Page 1)

Part A : Abstract of Receipts and Disbursements for the year 2009-2010

2008-2009	Receipt		2009-2010	2008-2009	Disbursements			2009-2010	
	(R u p e e s i n c r e)				Non-Plan	Plan	Total		
36904.40	Section A :								
	Revenue								
	Revenue Receipts		36921.65	51613.31	Revenue Expenditure	48530.11	9969.77	58499.88	58499.88
14419.15	- Tax revenue	16899.98		20775.44	General Services	26251.04	105.75	26356.79	
4966.39	- Non-tax revenue	2438.11		16384.82	Social Services	17243.86	6752.10	23995.96	
					- Education, Sports, Arts and Culture	10081.84	1928.00	12009.84	
					- Health and Family Welfare	2388.38	636.79	3025.17	
11321.78	- State's share of Union taxes and duties	11648.16		2020.34	- Water Supply, Sanitation, Housing and Urban Development	1517.33	1583.37	3100.70	
1419.48	- Non-Plan grants	1394.98		2779.78	- Information and Broadcasting	58.65	2.76	61.41	
				64.43	- Welfare of Scheduled Castes, Scheduled Tribes and Other				
3015.94	- Grants for State Plan Scheme	2733.48		502.83	Backward Classes	159.12	355.26	514.38	
				92.03	- Labour and Labour Welfare	100.12	44.49	144.61	
1761.66	- Grants for Central and Centrally sponsored Plan Schemes	1806.94		2859.48	- Social Welfare and Nutrition	2862.19	2114.20	4976.39	
				117.66	- Others	76.23	87.23	163.46	
				14025.41	Economic Services	4637.01	3104.83	7741.84	
				1292.51	- Agriculture and Allied Activities	1200.86	635.59	1836.45	
				1636.09	- Rural Development	1211.68	1386.79	2598.47	
				480.01	- Special Areas Programmes	312.90	379.48	692.38	
				637.42	- Irrigation and Flood Control	782.97	35.62	818.59	
				8437.54	- Energy	1.05	208.14	209.19	
				556.55	- Industry and Minerals	133.03	288.96	421.99	
				833.73	- Transport	867.98	115.42	983.40	
				37.98	- Science, Technology and Environment	0.49	35.09	35.58	
				113.56	- General Economic Services	126.05	19.74	145.79	
				427.64	- Grants-in-aid and Contributions	398.20	7.09	405.29	
14708.92	II -Revenue deficit carried over to Section B		21578.23						
51613.32			58499.88	51613.31	Total	48530.10	9969.78	58499.88	

Differences of 0.01 due to rounding

2008-2009	Receipt		2009-2010	2008-2009	Disbursements		2009-2010							
(R	u	p	e	e	s	i	n	c	r	o	r	e)
											Non-Plan	Plan	Total	
								14708.92	VI Revenue deficit brought down					21578.23
15991.14	VII	Public debt receipts	28507.53	4854.85	VII	Repayment of Public Debt								7672.07
15591.49	-	Internal debt other than Ways and Means Advances and Overdraft	28207.70	3869.89	-	Internal debt other than Ways and Means Advances and Overdraft							6363.72	
399.65	-	Ways and Means Advances from Central Government	299.83	984.97	-	Ways and Means Advances from Central Government							1308.35	
6.34	VIII	Amount transferred to Contingency Fund	1.43	0.47	VIII	Expenditure from Contingency Fund								2.70
58144.00	IX	Public Account receipts	69055.12	54915.45	IX	Public Account disbursements								65056.63
1430.37	-	Small Savings and Provident Funds	1831.72	1075.04	-	Small Savings and Provident Funds							1093.80	
1715.43	-	Reserve Funds	1633.35	730.38	-	Reserve Funds							957.82	
26942.07	-	Suspense and Miscellaneous	39355.94	26558.57	-	Suspense and Miscellaneous							38193.29	
5321.68	-	Remittances	5232.82	5047.91	-	Remittances							5174.58	
22734.45	-	Deposits and Advances	21001.29	21503.55	-	Deposits and Advances							19637.14	
				Nil		Miscellaneous Government Account				Nil				
Nil	X	Closing Overdraft from Reserve Bank of India	Nil	4907.45	X	Cash balance at end								4785.50
				0.34		Cash in Treasuries and Local Remittances							0.35	
				(-) 222.20		Deposits with Reserve Bank							101.25	
				118.09		Departmental Cash Balance including Permanent Advances							40.47	
				3034.41		Investment in earmarked funds							4040.12	
				1976.81		Cash Balance Investment							603.31	
83852.09	Total		102858.63	83852.09	Total									102858.63

*Minus balance under reconciliation with RBI

APPENDIX 1.4 (Continued)

(Reference : Paragraph 1.7.1; Page 33)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2010

As on 31.03.2009	Liabilities	As on 31.03.2010
115076.96	Internal Debt	136920.94
43976.50	Market Loans bearing interest	58727.00
(-) 851.11	Market Loans not bearing interest	3.15
20.51	Loans from Life Insurance Corporation of India	16.71
9696.54	Loans from other Institutions	9508.96
-	Ways and means Advances	-
	Overdrafts from Reserve Bank of India	
62234.52	Special securities issued to NSS fund of GOI	68665.12
13575.31	Loans and Advances from Central Government	12566.80
34.62	Pre 1984-85 Loans	2.17
2029.68	Non-Plan Loans	2520.02
11450.34	Loans for State Plan Schemes	9989.18
3.82	Loans for Central Plan Schemes	3.50
56.85	Loans for Centrally Sponsored Plan Schemes	51.93
18.57	Contingency Fund	17.30
6057.08	Small Savings, Provident Funds, Etc.	6795.00
9813.65	Deposits	11177.51
	Suspense and Miscellaneous Balances	3632.61
3586.57	Reserve Funds	4262.10
(-) 354.35	Remittance Balances	(+) 412.59
	Assets	
25939.59	Gross Capital Outlay on Fixed Assets	28950.65
10163.21	Investments in shares of Companies, Corporations, etc.	10675.98
15776.38	Other Capital Outlay	18274.67
13581.49	Loans and Advances	13946.83
8615.72	Loans for Power Projects	8797.71
4867.80	Other Development Loans	5073.43
97.97	Loans to Government servants and Miscellaneous loans	75.69
3034.41	Reserve Fund Investments	4040.12
29.61	Advances	29.31
(-) 2469.97	Suspense and Miscellaneous Balances	
1873.04	Cash	745.38
0.34	Cash in Treasuries and Loan Remittances	0.35
(-) 222.20	Deposits with Reserve Bank	101.25
	Departmental Cash Balance including	
118.09	Permanent Advances	40.47
1976.81	Cash Balance Investments	603.31
106494.32	Deficit on Government Account	128072.55
14708.92	(i) add Revenue Deficit of the current year	21578.23
-	(ii) Miscellaneous Deficit	-
91785.40	Accumulated deficit at the beginning of the year	106494.32

* Difference of 0.01 due to rounding

Explanatory Notes for Appendices 1.3 and 1.4

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

APPENDIX 1.5
(Refer Paragraph 1.3, Page 10)
Time series data on the State Government finances

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	(R u p e e s i n			C r o r e)	
Part A. Receipts					
1. Revenue Receipts	23726	25828	30167	36904	36922
(i) Tax Revenue	10388(44)	11695(45)	13126(44)	14419(39)	16900(46)
Taxes on Agricultural Income	2	1	(-) 3	4	9
Taxes on Sales, Trade, etc.	6109(59)	7079(61)	8060(61)	8955(62)	10510(62)
State Excise	743(7)	817(7)	935(7)	1083(7)	1444(9)
Taxes on Vehicles	538(5)	509(4)	532(4)	608(4)	774(5)
Stamps and Registration fees	1178(11)	1259(11)	1417(11)	1509(11)	1814(11)
Land Revenue	917(9)	953(8)	1040(8)	984(7)	929(5)
Other taxes	901(9)	1077(9)	1145(9)	1276(9)	1420(8)
(ii) Non Tax Revenue	1019(4)	1249(5)	1473(5)	4966(13)	2438(7)
(iii) State's share of Union taxes and duties	6668(28)	8505(33)	10729(35)	11322(31)	11648(31)
(iv) Grants in aid from GOI	5650(24)	4379(17)	4839(16)	6197(17)	5935(16)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	23726	25828	30167	36904	36922
4. Recoveries of Loans and Advances	631	238	497	5616	387
5. Public Debt Receipts	15506	11032	15333	15991	28508
Internal Debt (excluding Ways and Means Advances and Overdrafts)	14922(96)	10411(94)	14639	15591	28208
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	584(4)	621(6)	694	400	300
6. Total receipts in the Consolidated Fund (3+4+5)	39863	37098	45997	58511	65817
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account receipts	32184	35408	50942	58144	69055
9. Total receipts of the State (6+7+8)	72047	72506	96939	116655	134872
Part B. Expenditure / Disbursement					
10. Revenue Expenditure	31117(92)	34161 (91)	38314 (91)	51613 (92)	58500 (94)
Plan	4292(14)	4802(14)	6751(18)	8045(16)	9970(17)
Non-Plan	26825(86)	29359(86)	31563(82)	43568(84)	48530(83)
General Services (including Interests Payments)	16348(53)	17901(53)	18867(49)	20103(40)	26357(45)
Social Services	9800(31)	11380(33)	13463(35)	16385(32)	23996(41)
Economic Services	4635(15)	4504(13)	5554(15)	14025(27)	7742(13)
Grants-in-aid and Contribution	334(1)	376(1)	431(1)	428(1)	405(1)
11. Capital Expenditure	1653(5)	2018 (5)	2688 (6)	3705 (7)	3011 (5)
Plan	1362(82)	2009(100)	2669(99)	3729(101)	2883(96)
Non-Plan	291(18)	9	19(1)	(-)24(-1)	128(4)
General Services	28(2)	80(4)	67(2)	144(4)	157(5)
Social Services	314(19)	379(19)	766(29)	1214(32)	890(30)
Economic Services	1309(79)	1559(77)	1855(69)	2368(64)	1964(65)
12. Disbursement of Loans and Advances	1189	1317	1062	760	752
13. Total (10+11+12)	33958*	37496	42064	56078	62263
14. Repayments of Public Debt	6629	3706	4580	4855	7672
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1734	2428	3263	3870	6364
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	4895	1278	1317	985	1308
15. Appropriation to Contingency Fund	4	2	7	6	1
16. Total disbursement out of Consolidated Fund (13+14+15)	40592	41204	46651	60939	69936
17. Contingency Fund disbursements	2	7	7	-	3
18. Public Account disbursements	27866	33185	49077	54915	65057
19. Total disbursement by the state (16+17+18)	68460	74396	95735	115854	134996
Part C Deficits					
20. Revenue Deficit (1-10)	- 7391	- 8333	- 8147	-14709	- 21578
21. Fiscal Deficit (3+4-13)	- 9601	- 11430	-11400	-13558	- 24954
22. Primary Deficit (21-23)/Surplus	+ 151	- 551	- 16	-1489	- 11649
Part D Other data					
23. Interest Payments (included in revenue exp.)	9753	10879	11384	12069	13305
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	1937 (17)	1588			
25. Financial Assistance to local bodies etc.	9117	8715	12354	8708	12852
26. Ways and Means Advances/Overdraft availed (days)	3**	7	65	166	95
27. Interest on WMA/Overdraft	0.09	-	33	13	13
28. Gross State Domestic Product (GSDP)	207495	239334	277869	317837(O)	367620(A)
29. Outstanding Debt (year end)	113493	122398	134402	148110	171693
30. Outstanding guarantees (year end)	14085	13137	13684	11973	10358
31. Maximum amount guaranteed(year end)	22379	21826	23118	19974	20298
32. Number of incomplete projects	25	25	25	20	18
33. Capital blocked in incomplete projects	1606	1653	1814	1881	1646
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.050	0.049	0.047	0.045	0.046
35. Own Non-Tax Revenue/GSDP	0.005	0.005	0.005	0.016	0.007
36. Central Transfers/GSDP	0.032	0.035	0.039	0.036	0.032
II. Expenditure Management					
37. Total Expenditure/GSDP	16.32	15.57	15.30	18.13	16.94
38. Total Revenue Expenditure/Receipts	69.86	68.88	71.72	65.81	88.88

¹ Includes Ways and Means Advances from GOI

Note : Figures in brackets represent percentage (rounded)

² Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads (Details in Appendix 1.12). * Due to rounding **Special Ways and Means Advances

Report of the C & AG on "State Finances" for the year ended 31 March 2010

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
	(R u p e e s i n			C r o r e)	
39. Revenue expenditure/Total Expenditure	91.63	91.11	91.09	92.04	93.96
40. Expenditure on Social Service/Total Expenditure	28.86	30.35	32.00	29.22	39.97
41. Expenditure on Economic Services / Total Expenditure	13.65	12.01	13.20	25.00	15.59
42. Capital Expenditure/Total Expenditure	5.04	5.58	6.56	6.70	4.84
43. Capital Expenditure on Social and Economic Services/Total Expenditure	4.79	5.17	6.23	6.35	4.58
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP	(-) 3.55	(-) 3.46	(-) 2.96	(-) 4.76	(-) 5.87
45. Fiscal Deficit/GSDP	(-) 4.61	(-) 4.75	(-) 4.15	(-) 4.38	(-) 6.79
46. Primary Deficit (Surplus)/GSDP	-	-	-	-	(-) 0.03
47. Revenue Deficit/Fiscal Deficit	76.98	72.90	71.46	108.49	86.47
48. Primary Revenue Balance/GSDP	0.015	0.013	0.014	0.114	(-) 0.021
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP	51.14	48.37	46.60	46.70	48.94
50. Fiscal Liabilities/RR	478.37	473.90	445.53	401.34	465.02
51. Primary Deficit vis-à-vis quantum spread	271/366/	7036/(-)251	6291/194	4677/(-) 817	1087/ (-)11649
52. Debt Redemption (Principal +interest)/Total Debt Receipts	1.05	1.28	1.79	1.56	1.03
V Other Fiscal health Indicators					
53. Return on Investment	0.02	0.03	0.07	0.06	-
54. Balance from Current Revenue (Rupees in crore)	(-) 5490	(-) 6118	(-) 5052	(-) 11846	(-) 18276
55. Financial assets/Liabilities	0.34	0.32	0.33	0.28	0.27

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

@ GSDP figures communicated by the Government adopted.

APPENDIX 1.6
(Refer paragraph 1.5.3 page 27)

Statement showing expenditure vis-à-vis availability of funds under the plan schemes (Central and State) implemented in West Bengal during 2009-10 (cases where expenditure was more than ₹ one crore)

(Rupees in crore)

SI	Name of the scheme	Funds received from GoI	State budget provision	Expenditure during 2009-10	Expenditure during 2008-09
1	Special Central assistance for Hill Areas	34.63	18.70	23.38	17.84
2	Panchayat Yuva Krida and Khel Abhiyan	1.87	15.27	13.94	9.90
3	Project Elephant	2.01	2.01	1.91	1.59
4	Agriculture census	1.78	0.30	1.91	0.22
State Plan					
5	Printing of Nationalised Text Books for Children at Primary Stage	-	46.00	42.84	40.00
6	Assistance for running Sishu Shiksha Kendra	-	93.00	30.00	69.75
7	Assistance to Panchayat Raj Bodies for Sewarage and Rural Sanitation	-	30.00	16.28	21.12
8	Land and Building of Development and Planning Department	-	8.00	6.41	0.17
9	Improvement of Libraries, Reading Room, Etc., in Secondary Schools	-	1.08	5.60	-
10	Paschimanchal Unnayan Parshad	-	6.00	4.50	35.33
11	Development of Institution for Education of the Handicapped (EM)	-	8.42	3.58	4.93
12	Distribution of Improved High Yielding/Hybrid varieties of seeds and other inputs through Demonstration Programme	-	4.00	2.57	2.85
13	Welfare of Aged, Infirm and Destitute Development and Expansion of Social Welfare Homes	-	3.36	2.55	3.09
14	Assistance to Universities for Technical Education	-	2.70	2.02	2.92
15	Hostels for Girl Students	-	1.75	1.23	0.66

Source: Finance Accounts

APPENDIX 1.7
(Refer Paragraph 1.6.4, Page 29)
Summarised Financial Statement of Departmentally Managed Commercial/Quasi-commercial Undertakings

Sl. No.	Name of the Undertakings	Period of Accounts	Mean Government capital	Block assets at depreciated cost	Depreciation provided during the year	Turnover	Net profit/loss	Interest on capital	Total return (8+9)	Percentage return on capital
				(R u p e e s i n l a k h)	year		(I a k h)			
1	Greater Calcutta Milk Supply Scheme	2008-09	61639.50	493.41	67.32	3110.05	(-) 5845.62	584.83	(-) 5260.79	
2	Burdwan Milk Supply Scheme	2008-09	2069.47	45.54	2.70	-	(-) 159.80	7.94	(-) 151.86	
3	Durgapur Milk Supply Scheme	2008-09	3001.76	23.04	2.63	146.26	(-) 852.07	380.84	(-) 471.23	
4	Krishnanagar Milk Supply Scheme	2008-09	2202.73	46.01	2.69	-	(-) 62.10	-	(-) 62.10	
5	Directorate of Brick Production (Mechanised)	2002-03	3284.14	80.51	10.74	107.89	(-) 826.04	403.14	(-) 422.90	
6	Directorate of Brick Production (Manual)	1995-96	802.25	27.95	1.67	455.05	(-) 116.77	95.08	(-) 21.69	
7	Directorate of Cinchona and Other Medicinal Plants	2007-08	22815.82	1242.37	105.64	438.82	(-) 2575.28	321.42	(-) 2253.86	
8	Public Distribution System of Foodgrains	2004-05	14542.25	1003.52	52.73	138656.59	(+) 108.67	6160.85	(+) 6269.52	43.11
9	Central Engineering Organisation Dasnagar, Howrah	2000-01	323.70	1.23	0.11	51.78	(-) 68.96	73.78	(-) 4.82	
10	Oriental Gas Company's Undertaking	1989-90	1540.12	159.86	0.70	32.08	(-) 339.03	31.09	(-) 307.94	
11	Training-cum-production centre for Wood Industries, Siliguri	Non-working since November 2006								
12	Integrated Wood Industries Scheme, Durgapur.	Non-working since November 2006								
13	Integrated Wood Industries Scheme, Kalyani	Non-working since November 2006								
14	Undertaking of Darjeeling Ropeway Company Limited	Non-working since April 2006								
15	Scheme for production of shark liver oil, fish meal, etc.	Non-working since 1992-93								