

# **APPENDICES**



---

**Appendix 1**

(Refer Paragraph 1.4, Page 4)

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

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

***Part I Consolidated Fund***

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

***Part II Contingency Fund***

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

***Part III Public Account***

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

***II Form of Annual Accounts***

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

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

<b>Terms</b>	<b>Basis of calculation</b>
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	[ (Current year amount/Previous year Amount)-1 ] * 100
Trend/Average	Trend of growth over a period of 5 years [(LOGEST Amount of 1999-2000 : Amount of 2003-2004)-1] * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] * 100
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advances	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2] * 100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipt <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

## Appendix 2

(Refer Paragraph 1.7.1, Page14)

## Statement showing Utilisation Certificates for grants outstanding from departments

Sl. No.	Department	Up to 2000-2001		2001-2002		2002-2003 (up to 31-12-2002)		Total	
		No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
( R u p e e s i n l a k h )									
1	Agriculture	-	-	12	3570.70	156	3323.16	168	6893.86
2	Animal Resources Development	12	112.62	2	4.30	11	47.17	25	164.09
3	Commerce and Industries	26	3822.62	-	-	6	154.07	32	3976.69
4	Co-operation	-	-	-	-	16	143.15	16	143.15
5	Cottage and Small Scale Industries	146	4550.37	126	4023.60	22	703.74	294	9277.71
6	Development and Planning	-	-	-	-	66	3973.00	66	3973.00
7	Education	-	-	-	-	5501	128891.52	5501	128891.52
8	Environment	-	-	-	-	1	3.30	1	3.30
9	Finance	1	28.00	-	-	7	106.04	8	134.04
10	Fisheries	103	2229.59	-	-	35	294.62	138	2524.21
11	Food Processing and Horticulture	-	-	-	-	2	11.90	2	11.90
12	Food and Supply	-	-	-	-	5	6429.48	5	6429.48
13	Forest	-	-	-	-	1	2.78	1	2.78
14	Health and Family Welfare	1	2.24	6	579.60	92	26680.51	99	27262.35
15	Hill Affairs	-	-	-	-	1	25.00	1	25.00
16	Home (Parliamentary Affairs)	-	-	-	-	211	1511.89	211	1511.89
17	Information and Cultural Affairs	-	-	-	-	7	27.89	7	27.89
18	Irrigation and Waterways	-	-	-	-	2	20.00	2	20.00
19	Judicial	-	-	10	347.75	3	4.73	13	352.48
20	Labour	-	-	16	28.00	216	307.16	232	335.16
21	Land Revenue	-	-	-	-	206	1911.67	206	1911.67
22	Law	-	-	-	-	3	147.00	3	147.00
23	Municipal Affairs	10	317.01	3	292.18	1030	20515.18	1043	21124.38
24	Power	-	-	-	-	5	33.58	5	33.58
25	Public Health Engineering	2	26.08	-	-	9	106.60	11	132.69
26	Public Works	20	1147.26	-	-	9	149.48	29	1296.74
27	Relief	-	-	-	-	1	0.46	1	0.46
28	Rural Development	4	160.40	-	-	1058	3408.27	1062	3568.67
29	SC&ST Welfare	-	-	-	-	154	2241.18	154	2241.18
30	Science and Technology	28	168.74	5	32.89	7	116.10	40	217.73
31	Social Welfare	-	-	-	-	1202	935.57	1202	935.57
32	Sports and Youth Services	-	-	-	-	196	463.51	196	463.51
33	Sunderban Affairs	-	-	-	-	2	50.40	2	50.40
34	Tourism	-	-	-	-	1	25.00	1	25.00
35	Transport	-	-	-	-	29	6909.73	29	6909.73
36	Urban Development	-	-	-	-	37	133.31	37	133.31
37	Water Investigation and Development	14	502.40	-	-	3	376.80	17	879.20
	<b>Total</b>	<b>367</b>	<b>13067.33</b>	<b>180</b>	<b>8879.02</b>	<b>10313</b>	<b>210084.97</b>	<b>10860</b>	<b>232031.32</b>

**Appendix 3**

(Refer paragraph 1.7.1, Page14)

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

<b>Sl No</b>	<b>Organisation</b>	<b>Department responsible for laying the Report</b>	<b>Year(s) of Accounts for which Audit Report has been issued but not laid</b>	<b>Month of issue of Audit Report(s)</b>
1	Hooghly River Bridge Commissioners	Transport	1999-2000 2000-2001 2001-2002	October 2002 December 2002 June 2004
2	Kolkata Metropolitan Development Authority	Urban Development	1999-2000	August 2003
3	West Bengal Comprehensive Area Development Corporation	Development and Planning	1996-1997	February 2003
4	West Bengal Human Rights Commission	Home (Special Cell) and Human Rights Cell	2001-2002	June 2003
5	West Bengal Commission for Women	Women & Child Development & Social Welfare	1992-1993 to 1999-2000 2000-2001 2001-2002	June 2002 November 2003 December 2003
6	State Legal Services Authority	Judicial	1998-1999 1999-2000 2000-2001 2001-2002	October, 2001 April 2002 November 2002 March 2003
7	West Bengal University of Animal & Fishery Sciences	Animal Resources Development	1995-1996 1996-1997 1997-1998 1998-1999	March 2004 April 2004 June 2004 July 2004
8	West Bengal Housing Board	Housing	2002-2003	November 2003

## Appendix 4

(Refer paragraph 1.7.1, Page 14)

## Statement showing status of audit

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of audit report	Year upto which Audit Report had been laid before the legislature	Remarks
1.	Commissioners for Rabindra Setu	1999-2004	2003-2004	2002-2003	2002-2003	10.06.2004	2001-2002	Reminder for laying of AR and A/cs issued in June 2004
2.	Hooghly River Bridge Commissioners	2002-2007	2003-2004	2001-2002	2001-2002	25.06.2004	1998-1999	Reminder for laying of AR and A/cs issued in June 2004
3.	Kolkata Metropolitan Development Authority	2002-2007	2003-2004	2001-2002	1999-2000	27.08.2003	1998-1999	Reminder for laying of AR and A/cs issued in June 2004
4.	West Bengal Housing Board	2002-2007	2003-2004	2003-2004	2002-2003	27.11.2003	2001-2002	Reminder for laying of AR for 2002-2003 issued in June 2004
5.	West Bengal Comprehensive Area Development Corporation	1999-2004	2003-2004	2001-2002	1996-1997	26.02.2003	1995-1996	Audit of accounts for 1997- 2000 completed; SAR under process. Reminder for laying of AR and A/Cs issued in June 2004.
6.	West Bengal University of Animal & Fishery Sciences	2000-2005	2003-2004	1999-2000	1998-1999	22.07.2004	-	SAR for the year 1999-2000 under process. Reminder for laying of AR and A/Cs issued in June 2004.
7.	Darjeeling Gorkha Hill Council	2003-2008	2003-2004	Nil	Nil	Nil	Nil	Latest reminder for submission of accounts issued in June 2004
8.	West Bengal Commission for Women	2006-2007	2003-2004	2002-2003	2001-2002	17.12.2003	Nil	Reminder for laying of AR and A/Cs in June 2004. Audit of A/Cs for 2002-2003 is being taken up.
9.	West Bengal Human Rights Commission	Permanent entrustment	2003-2004	2001-2002	2001-2002	25.06.2003	2000-2001	Reminder for laying of AR for 2001-2002 issued in June 2004
10.	State Legal Services Authority, West Bengal	Permanent entrustment	2003-2004	2002-2003	2001-2002	25.03.2003	1997-1998	Reminder for laying of AR for 1998-1999 to 2001-2002 issued in June 2004

### Appendix 5

(Refer paragraph 1.7.1, page 15)

#### Statement showing arrears in preparation of accounts

Name of the bodies	Number of years	Accounts in arrear	Number of accounts in arrears
Universities and other Educational Institutions	1-23	1981-1982 to 2003-2004	57
District Primary School Councils	1-3	2001-2002 to 2003-2004	27
District Library Authorities	2-23	1981-1982 to 2003-2004)	227
Fish Farmers' Development Agencies	1-24	1980-1981 to 2003-2004)	175
Miscellaneous	1-10	1994-1995 to 2003-2004	19

## Appendix 6

(Refer paragraph 1.7.1, Page 15)

## Statement showing unutilised Government Grant as on 31 March 2004

Sl. No.	Name of the institution	Year of accounts	Unutilised grants (Rupees in lakh)
<b>District Primary School Council</b>			
1	Bankura	2002-2003	298.39
2	Birbhum	2001-2002	166.00
3	Bardhaman	2002-2003	409.99
4	Coochbehar	2002-2003	1379.43
5	Dakshin Dinajpur	2000-2002	471.81
6	Howrah	2002-2003	160.52
7	Jalpaiguri	2001-2002	1308.99
8	Paschim Medinipur	2001-2003	329.75
9	Murshidabad	2001-2003	1335.87
10	Nadia	2001-2002 (Transaction Audit)	418.74
11	North 24 Parganas	2001-2002 (Transaction Audit)	2575.98
12	South 24 Parganas	2002-2003 (Transaction Audit)	279.32
13	Uttar Dinajpur	2001-2002	1401.36
<b>District Library Authority</b>			
14	Bankura	2002-2003 (Transaction Audit)	83.34
15	Bardhaman	2001-2002 (Transaction Audit)	116.80
16	Birbhum	2001-2002	35.06
17	Coochbehar	1988-2002 (Transaction Audit)	64.64
18	Dakshin Dinajpur	2001-2002 (Transaction Audit)	18.03
19	Darjeeling	2002-2003 (Transaction Audit)	1.57
20	Hooghly	2002-2003 (Transaction Audit)	78.35
21	Howrah	2002-2003 (Transaction Audit)	164.84
22	Jalpaiguri	2001-2002 (Transaction Audit)	74.47
23	Paschim Medinipur	2002-2003 (Transaction Audit)	155.74
24	Murshidabad	2000-2002 (Transaction Audit)	113.92
25	Nadia	2002-2003 (Transaction Audit)	94.00
26	North 24 Parganas	2001-2002 (Transaction Audit)	151.22
27	Purulia	2002-2003 (Transaction Audit)	139.56
28	Uttar Dinajpur	2001-2002 (Transaction Audit)	23.66
<b>Fish Farmers' Development Agency</b>			
29	Bankura	2002-2003 (Transaction Audit)	32.21
30	Bardhaman	2002-2003 (Transaction Audit)	51.02
31	Howrah	2002-2003 (Transaction Audit)	45.45
32	Jalpaiguri	2002-2003	16.22
33	Malda	1991-2002	3.85
34	Medinipur	2002-2003 (Transaction Audit)	0.73
35	North 24 Parganas	2002-2003 (Transaction Audit)	53.07
36	Purulia	2002-2003 (Transaction Audit)	20.27
37	South 24 Parganas	2002-2003	49.61
<b>Miscellaneous</b>			
38	Central Valuation Board	1999-2003	63.78
39	West Bengal Board of Primary Education	2002-2003	86.56
<b>Total</b>			<b>12274.12</b>

**Appendix 7**

(Refer Paragraph 1.7.2, page 15)

**Statement showing year-wise and department-wise analysis of cases of misappropriation, losses, etc. awaiting final action at the end of March 2004**

Sl. No.	Name of the Department	Reported up to 31 March 2002		Reported in 2002-2003		Reported in 2003-2004		Total	
		Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)	Number	Amount (Rupees)
1	Agriculture	57	1677932	-	-	-	-	57	1677932
2	Animal Resources Development	23	1823524	-	-	-	-	23	1823524
3	Commerce and Industries	2	331311	-	-	-	-	2	331311
4	Cottage and Small Scale Industries	2	1180314	-	-	-	-	2	1180314
5	Finance	10	1386489	-	-	-	-	10	1386489
6	Fisheries	1	912384	-	-	-	-	1	912384
7	Food and Supplies	3	50157	-	-	-	-	3	50157
8	Forests	2	653529	-	-	4	564084	6	1217613
9	Health and Family Welfare	65	3045741	2	987676	12	3116489	79	7149906
10	Higher Education	1	31800	-	-	-	-	1	31800
11	Home (Civil Defence)	1	190892	-	-	-	-	1	190892
12	Home (Police)	11	634910	-	-	-	-	11	634910
13	Home (Political)	1	121372	-	-	-	-	1	121372
14	Housing	1	177875	-	-	-	-	1	177875
15	Irrigation and Waterways	19	9731355	-	-	1	150000	20	9881355
16	Judicial	4	586759	-	-	-	-	4	586759
17	Labour	11	168190	-	-	-	-	11	168190
18	Land and Land Reforms	347	3970705	1	142110	4	280691	352	4393506
19	Mass Education Extension	2	80504	-	-	-	-	2	80504
20	Municipal Affairs	1	187000	-	-	-	-	1	187000
21	Public Health Engineering	2	2932711	-	-	-	-	2	2932711
22	Public Works	5	174437	-	-	-	-	5	174437
23	Public Works (Roads)	4	1104762	1	1149610	-	-	5	2254372
24	Refugee, Relief and Rehabilitation	2	250352	-	-	-	-	2	250352
25	Relief	4	2082971	-	-	-	-	4	2082971
26	Rural Development	34	3694747	1	71229	1	1470186	36	5236162
27	School Education	5	5430393	1	126854	-	-	6	5557247
28	Social Welfare	3	2227976	-	-	-	-	3	2227976
29	Sports and Youth Services	1	323731	-	-	-	-	1	323731
30	Technical Education and Training	10	1816768	-	-	-	-	10	1816768
31	Urban Development	2	149920	-	-	-	-	2	149920
32	Water Investigation and Development	23	142450	-	-	-	-	23	142450
<b>Total:</b>		<b>659</b>	<b>47273961</b>	<b>6</b>	<b>2477479</b>	<b>22</b>	<b>5581450</b>	<b>687</b>	<b>55332890</b>
	<b>Total amount (Rupees in lakh)</b>		<b>472.74</b>		<b>24.77</b>		<b>55.81</b>		<b>553.32</b>

## Appendix 8

(Refer paragraph 1.8, Page 15)

## Statement showing summarised financial position of the State Government as on 31 March 2004

Amount as on 31 March 2003	Liabilities	Amount as on 31 March 2004	Amount as on 31 March 2003	Assets	Amount as on 31 March 2004
(	R u p e e s	i n	(	c r o r e	)
40963.14	Internal debt including Ways and Means Advance (Market Loans, Loans from LIC and others)	58106.77	13284.96	Gross Capital outlay	14041.10
	9284.95 Market loans bearing interest	14414.41		4203.70 Investments in shares of Companies, Corporations	4372.94
	7.50 Market loans not bearing interest	298.34		9081.26 Other Capital outlay	9668.16
	47.37 Loans from Life Insurance Corporation of India	42.63	12679.51	Loans and Advances	15644.81
	8030.26 Loans from other Institutions	10940.22		635.09 Loans for Social Services	641.32
	162.33 Ways and Means Advances including Overdraft	830.50		8371.84 Loans for Energy	11205.62
	23430.73 Spl. Securities issued to NSS Fund of Central Government	31580.67		3354.58 Loans for Economic Services excluding Energy	3520.93
24653.70	Loans and Advances from the Central Government	19335.85		317.42 Loans to Government Servants	276.36
	489.81 Pre 1984-85 Loans	390.53	28.89	Loans for Miscellaneous purposes	0.58
	14373.44 Non-Plan Loans	8245.55	401.64	Advances	29.30
	9723.81 Loans for State Plan Schemes	10636.17	56.81	Remittance Balance	358.13
	60.69 Loans for Centrally sponsored Plan Schemes	58.01		Suspense and Miscellaneous	(-) 778.99
	5.95 Loans for Central Plan Schemes	5.59	0.60	Investment in earmarked Funds	0.60
19.11	Contingency Fund	18.47	572.84	Cash	425.16
4265.82	Small Savings, Provident Funds, etc.	4505.02		1.10 Cash in treasuries and local remittances	0.93
7398.16	Deposits	6947.16		13.03 Departmental cash balance including permanent advance	14.69
262.85	Reserve Funds	493.35		105.57 Deposit with Reserve Bank of India	(-) 43.60
				453.14 Cash Balance	453.14
				Investment Account	
				Deficit on Government Account	59686.51
				41902.21 Accumulated deficit up to 31 March 2003	50537.53
				8635.32 Add: Deficit of Current year	9148.98
				Nil Less : Net Miscellaneous receipt	Nil
77562.78		89406.62	77562.78		89406.62

**Appendix 9**

(Refer paragraph 1.8, Page 16)

**Statement showing abstract of receipts and disbursements for the year 2003-2004**

2002-2003	Receipt			2003-2004	2002-2003	Disbursements			2003-2004
( R u p e e s i n c r o r e )									
						Non-Plan	Plan	Total	
<b>14525.45</b>	<b>I</b>	<b>Section A : Revenue</b>		<b>16608.49</b>	<b>23160.77</b>	<b>I</b>			
		Revenue Receipts				Revenue Expenditure	23836.06	1921.41	25757.47
					<b>12588.03</b>	<u>General Services</u>	<b>14388.93</b>	<b>30.70</b>	<b>14419.63</b>
7046.40		- Tax revenue	8767.91		<b>7599.03</b>	<u>Social Services</u>	<b>6861.55</b>	<b>1174.25</b>	<b>8035.80</b>
					4400.81	- Education, Sports, Arts and Culture	4376.03	143.16	4519.19
654.33		- Non-tax revenue	605.84		1329.07	- Health and Family Welfare	1071.77	283.02	1354.79
						- Water Supply, Sanitation, Housing and Urban Development	795.38	263.31	1058.69
4586.74		- State's share of Union taxes and duties	5341.65		855.22	- Information and Broadcasting	29.10	3.05	32.15
					32.79	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	95.73	109.89	205.62
951.28		- Non-Plan grants	382.12			- Labour and Labour Welfare	52.36	0.32	52.68
					180.92	- Social Welfare and Nutrition	410.61	328.55	739.16
746.58		- Grants for State Plan Scheme	826.64		53.17	- Others	30.57	42.95	73.52
					697.56	<u>Economic Services</u>	<b>2328.99</b>	<b>715.46</b>	<b>3044.45</b>
540.12		- Grants for Central and Centrally sponsored Plan Schemes	684.33		751.58	- Agriculture and Allied Activities	658.73	75.65	734.38
						- Rural Development	435.85	300.41	736.26
					49.49	- Special Areas Programmes	151.13	151.59	302.72
					<b>2742.00</b>	- Irrigation and Flood Control	420.13	23.62	443.75
					2.13	- Energy	0.20	2.91	3.11
					107.20	- Industry and Minerals	70.52	97.08	167.60
					411.64	- Transport	521.26	57.19	578.45
					1.28	- Science, Technology and Environment	0.07	1.50	1.57
					74.02	- General Economic Services	71.10	5.51	76.61
					<b>231.71</b>	- Grants-in-aid and Contributions	<b>256.59</b>	<b>1.00</b>	<b>257.59</b>
<b>8635.32</b>	<b>II</b>	Revenue deficit carried over to Section B		<b>9148.98</b>					
<b>23160.77</b>				<b>25757.47</b>	<b>23160.77</b>	<b>Total</b>			<b>25757.47</b>

*Differences of 0.01 due to rounding*

2002-2003	Receipt		2003-2004	2002-2003	Disbursements				2003-2004
	( R u p e e s				i n c r e a s e )				
						Non-Plan	Plan	Total	
458.36	<b>Section B</b> III Opening Cash Balance including Permanent Advances and Cash Balance Investment		573.44	1355.86	III Opening Overdraft from RBI				-
Nil	IV Miscellaneous Capital receipts		Nil	784.35	IV Capital Outlay	13.54	742.60	756.14	756.14
				31.97	<u>General Services</u>	0.35	15.15	15.50	
				122.69	<u>Social Services</u>	5.44	134.58	140.02	
				4.91	- Education, Sports, Arts And Culture	-	3.41	3.41	
				41.53	- Health and Family Welfare	0.01	48.70	48.71	
					- Water Supply, Sanitation, Housing and Urban Development				
				70.55	- Information and Broadcasting	5.43	70.51	75.94	
				0.46	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	1.37	1.37	
					- Labour and Labour Welfare				
				1.56	- Social Welfare and Nutrition	-	2.96	2.96	
				Nil	- Social Security and Welfare	-	-	-	
				2.92	- Other Social Services	-	7.16	7.16	
				-	<u>Economic Services</u>	-	0.47	0.47	
				0.76	- Agriculture and Allied Activities	7.75	592.87	600.62	
				629.69	- Special Areas Programmes	(-) 2.29**	14.27	11.98	
				17.91	- Irrigation and Flood Control	-	30.17	30.17	
				21.35	- Energy	0.41	154.31	154.72	
				164.83	- Industry and Minerals	-	141.84	141.84	
				141.84	- Transport	-	13.65	13.65	
				38.47	- Science, Technology and Environment	9.60	238.43	248.03	
				242.95	- General Economic Services	-	-	-	
				Nil	V Loans and Advances disbursed	0.03	0.20	0.23	
				2.34	- For Power Projects	2402.56	653.77	3056.33	3056.33
213.35	V Recoveries of Loans and Advances		91.03	1362.78	- To Government Servants	-	650.10	650.10	
141.84	- From Power Projects	141.84		1123.75	- To Others	13.34	-	13.34	
52.86	- From Government Servants	54.40		202.76		2389.22	3.67	2392.89	
18.65	- From Others	(-)105.21*							

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

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

**Audit Report (Civil) for the year ended 31 March 2004**

2002-2003		Receipt		2003-2004		2002-2003		Disbursements		2003-2004					
(		R	u	p	e	e	s	i	n	c	r	o	r	e	)
								Non-Plan	Plan	Total					
							<b>8635.32</b>	VI Revenue deficit brought down						<b>9148.98</b>	
<b>15576.31</b>	VII Public debt receipts					<b>20676.92</b>	<b>2990.98</b>	VII Repayment of Public Debt						<b>8851.14</b>	
13007.88	- Internal debt other than Ways and Means Advances and Overdraft	18637.88					776.28	- Internal debt other than Ways and Means Advances and Overdraft	2162.42						
	- Ways and Means Advances	668.17					582.61	- Ways and Means Advances							
2568.43	- Loans and Advances from Central Government	1370.87						- Repayment of Loans and Advances to Central Government	6688.72						
	VIII Amount transferred to Contingency Fund					<b>0.22</b>		VIII Expenditure from Contingency Fund						<b>0.86</b>	
							<b>0.23</b>								
<b>24060.16</b>	IX Public Account receipts					<b>29800.27</b>	<b>24605.22</b>	IX Public Account disbursements						<b>28902.67</b>	
	- Small Savings and Provident Funds	1066.78					889.96	- Small Savings and Provident Funds	827.57						
1077.26	- Reserve Funds	328.42					(-)83.77	- Reserve Funds	97.92						
81.91	- Suspense and Miscellaneous	14180.85					12577.35	- Suspense and Miscellaneous	13345.05						
11382.44	- Remittances	1747.37					1808.13	- Remittances	1703.86						
1756.42	- Deposits and Advances	12476.85					9413.55	- Deposits and Advances	12928.27						
9762.13							Nil	- Miscellaneous Government Account							
	X Closing Overdraft from Reserve Bank of India					<b>Nil</b>	<b>573.44</b>	X Cash balance at end						<b>425.76</b>	
								- Cash in Treasuries and Local							
							1.10	Remittances	0.93						
							105.57	- Deposits with Reserve Bank	(-) 43.60*						
								- Departmental Cash Balance including Permanent							
							13.03	Advances	14.69						
							0.60	- Investment in earmarked funds	0.60						
							453.14	- Cash Balance Investment	453.14						
<b>40308.18</b>	<b>Total</b>					<b>51141.88</b>	<b>40308.18</b>	<b>Total</b>						<b>51141.88</b>	

\*Minus balance under reconciliation with RBI

## Appendix 10

(Refer paragraph 1.8, Page 16)

### Statement showing sources and application of funds

(Rupees in crore)

Sources		
2002-2003		2003-2004
14525.45	1. Revenue receipts	16608.49
213.35	2. Recoveries of Loans and Advances	91.03
11229.48	3(a) Increase in Public debt other than overdraft	11825.78
	4. Net receipts from Public account	
187.30	Increase in Small Savings	239.21
348.58	Increase in Deposits and Advances	
	Net effect of Remittance	43.51
	Net effect of suspense and Miscellaneous	835.80
165.68	5. Increase in Reserve Funds	230.50
	6. Decrease in closing cash balance	147.68
<b>26669.84</b>	<b>Total</b>	<b>30022.00</b>
Applications		
2002-2003		
23160.77	1. Revenue expenditure	25757.47
1362.78	2. Lending for development and other purposes	3056.33
784.35	3. Capital expenditure	756.14
-	4. Net effect of Miscellaneous Government Account	
115.08	5. Increase in closing cash balance	
1194.92	6. Net effect of Suspense and Miscellaneous	
	7. Net effect of Deposits and Advances	451.42
51.71	8. Net effect of remittance	
0.23	9. Net effect of Contingency Fund	0.64
<b>26669.84</b>	<b>Total</b>	<b>30022.00</b>

#### *Explanatory Notes for Appendices 8, 9 and 10*

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in *Appendix 8* indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlement etc.
4. There was an unreconciled difference of Rs 11.43 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposit with Reserve Bank". The difference was under reconciliation (September 2004).

**Appendix 11**

(Refer paragraph 1.8, Page 16)

**Statement showing time series data on state government finances**

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
	( R u p e e s i n C r o r e )				
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>10211</b>	<b>14522</b>	<b>14538</b>	<b>14525</b>	<b>16608</b>
(i) Tax Revenue	5101(50)	5945(41)	6534(45)	7046(48)	8768(53)
Taxes on Agricultural Income	8	3	1	2	1
Taxes on Sales, Trade, etc.	3429(67)	3671(62)	3802(58)	4192(60)	4831(55)
State Excise	443(9)	462(8)	512(8)	567(8)	620(7)
Taxes on Vehicles	186(4)	283(5)	209(3)	249(4)	535(6)
Stamps and Registration fees	412(8)	474(8)	555(9)	720(10)	795(9)
Land Revenue	148(3)	511(8)	711(11)	658(9)	933(11)
Other taxes	475(9)	541(9)	744(11)	658(9)	993(11)
(ii) Non Tax Revenue	587(6)	1215(8)	776(5)	654(5)	606(4)
(iii) State's share of Union taxes and duties	2984(29)	4208(29)	4289(30)	4587(32)	5341(32)
(iv) Grants in aid from GOI	1539(15)	3154(22)	2939(20)	2238(15)	1893(11)
<b>2. Misc. Capital Receipts</b>	Nil	Nil	Nil	Nil	Nil
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>10211</b>	<b>14522</b>	<b>14538</b>	<b>14525</b>	<b>16608</b>
<b>4. Recoveries of Loans and Advances</b>	37	93	168	213	91
<b>5. Public Debt Receipts</b>	<b>8350</b>	<b>10925</b>	<b>12205</b>	<b>15575</b>	<b>20677</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5554(66)	9361(86)	9783(80)	13007(84)	18638(90)
Net transactions under Ways and Means Advances and Overdrafts	1326(16)	25	750(6)	-	668(3)
Loans and Advances from Government of India <sup>1</sup>	1470(18)	1539(14)	1672(14)	2568(16)	1371(7)
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>18598</b>	<b>25540</b>	<b>26911</b>	<b>30313</b>	<b>37376</b>
<b>7. Contingency Fund Receipts</b>	0.10	0.35	-	-	-
<b>8. Public Account receipts</b>	22229	22749	26438	24060	29800
<b>9. Total receipts of the State (6+7+8)</b>	<b>40827.10</b>	<b>48289.35</b>	<b>53349.00</b>	<b>54373</b>	<b>67176</b>
<b>Part B. Expenditure /Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>19498(89)</b>	<b>22103(87)</b>	<b>23395(88)</b>	<b>23161(92)</b>	<b>25757(87)</b>
Plan	2214(11)	3121(14)	2876(12)	1784(8)	1921(7)
Non-Plan	17284(89)	18982(86)	20519(88)	21377(92)	23836(93)
General Services (including Interests Payments)	8041(41)	9713(44)	11243(48)	12588(54)	14419(56)
Social Services	8189(42)	8415(38)	8304(36)	7599(33)	8036(31)
Economic Services	3026(16)	3755(17)	3586(15)	2742(12)	3044(12)
Grants-in-aid and Contribution	242(1)	220(1)	261(1)	232(1)	258(1)
<b>11. Capital Expenditure</b>	<b>1006(5)</b>	<b>1323(5)</b>	<b>1265(5)</b>	<b>784(3)</b>	<b>756(3)</b>
Plan	985(98)	1263(95)	1240(98)	764(97)	743(98)
Non-Plan	21(2)	60(5)	25(2)	20(3)	13(2)
General Services	93(9)	44(3)	47(4)	32(4)	15(2)
Social Services	183(18)	197(15)	149(12)	123(16)	140(19)
Economic Services	730(73)	1082(82)	1069(84)	629(80)	601(79)
<b>12. Disbursement of Loans and Advances</b>	<b>1410(6)</b>	<b>2109(8)</b>	<b>1850(7)</b>	<b>1363(5)</b>	<b>3056</b>
<b>13. Total (10+11-12)</b>	<b>21914</b>	<b>25535</b>	<b>26510</b>	<b>25308</b>	<b>29569</b>
<b>14. Repayments of Public Debt</b>	762	1205	1568	2991	8851
Internal Debt (excluding Ways and Means Advances and Overdrafts)	175	297	508	776	2162
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	583	668
Loans and Advances from Government of India	587	908	1060	1632	6689
<b>15. Appropriation to Contingency Fund</b>	Nil	Nil	Nil	Nil	Nil
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>22676</b>	<b>26740</b>	<b>28078</b>	<b>28299</b>	<b>38420</b>
<b>17. Contingency Fund disbursements</b>	0.28	0.07	0.59	0.23	0.86
<b>18. Public Account disbursements</b>	17959	21518	25356	24605	28903
<b>19. Total disbursement by the state (16+17+18)</b>	<b>40635.28</b>	<b>48258.07</b>	<b>53434.59</b>	<b>54259.23</b>	<b>67323.86</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	9287	7581	8856	8635	9149
<b>21. Fiscal Deficit (3+4-13)</b>	11666	10920	11804	10570	12870
<b>22. Primary Deficit (21-23)</b>	7492	5582	5309	2760	3516
<b>Part D Other data</b>					
23. Interest Payments (included in revenue exp.)	4174	5338	6495	7810	9354
24. Arrears of Revenue (Percentage of Tax & non-tax Revenue Receipts)	558(10)	305(4)	NA	211(3)	1489
25. Financial Assistance to local bodies etc.	4795	4766	5367	6529	5146
26. Ways and Means Advances/Overdraft availed (days)	336	360	365	348	361
27. Interest on WMA/Overdraft	22	37	63	76	61
28. Gross State Domestic Product (GSDP)	115543(A)	143411(A)	148218(A)	158875(A)	171415(A)
29. Outstanding Debt (year end)	43227	54119	65583	77515	89167
30. Outstanding guarantees (year end)	3907	6960	7643	11194	11044
31. Maximum amount guaranteed(year end)	5606	9677	12912	17649	17256
32. Number of incomplete projects	19	19	19	19	20
33. Capital blocked in incomplete projects <sup>2</sup>	1006	1083	1137	1159	1552

<sup>1</sup> Includes Ways and Means Advances from GOI

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

<sup>2</sup> Represents progressive amount blocked in incomplete projects at the end of the year based on figures collected from departmental heads (Details in Appendix 2)

## Appendix 12

(Refer Paragraph.1.8.2, Page 16)

### Statement showing amount locked in incomplete projects

Name of the project		Progressive Expenditure for the year ended				
		1999-2000	2000-2001	2001-2002	2002-2003	2003-2004
( R u p e e s i n c r o r e )						
Teesta Barrage Project	(Major)	890.38	960.74	1011.70	1032.32	1060.47
Parga Irrigation Scheme	(Medium)	2.95	3.05	3.05	3.05	3.06
Moiutorjore Irrigation Scheme	(Medium)	1.56	1.59	1.62	1.64	1.67
Tatko Irrigation Scheme	(Medium)	7.51	9.61	9.61	9.61	9.61
Lipaniajore Irrigation Scheme	(Medium)	2.77	2.80	2.85	2.87	2.89
Barabhume Irrigation Scheme	(Medium)	2.95	2.98	3.02	3.02	3.05
Extension Bandhu Irrigation Scheme	(Medium)	4.63	4.79	5.20	5.28	5.38
Beko Irrigation Scheme	(Medium)	4.02	4.08	4.26	4.95	4.95
Ramchandrapur Irrigation Scheme	(Medium)	6.06	6.19	6.34	6.34	6.42
Hanumata Irrigation Scheme	(Medium)	5.79	6.70	8.12	8.28	8.78
Futiary Irrigation Scheme	(Medium)	10.91	11.16	11.26	11.42	11.43
Patloi Irrigation Scheme	(Medium)	4.85	7.06	7.06	7.43	7.97
Golamajore Irrigation Scheme	(Medium)	2.77	2.92	3.06	3.14	3.23
Karrior Irrigation Scheme	(Medium)	3.09	3.26	3.37	3.46	3.57
Khairabera Irrigation Scheme	(Medium)	2.88	3.02	3.19	3.32	3.35
Sali Diversion Scheme	(Medium)	3.27	3.27	3.27	3.27	3.27
Sali Reservoir Scheme	(Medium)	1.82	1.82	1.82	1.82	1.82
Ghea Kunti Basin Drainage Scheme	(Drainage)	41.78	42.50	42.50	42.53	42.58
Subarnarekha Barrage Project	(Major)	-	25.58	31.44	34.25	34.87
Kangsabati Reservoir Project	(Major)	-	278.34	313.83	330.08	333.97
<b>Total</b>		<b>999.99</b>	<b>1381.46</b>	<b>1476.57</b>	<b>1518.08</b>	<b>1552.34</b>

\*Nowi Basin Drainage Scheme has since been completed

### Appendix-13

(Refer paragraph 1.8.5, Page 18)

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

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Remarks
1.	Agriculture	1	Sisal Plantation Scheme	1955	1955-56	Accounts not prepared since inception. The Department proposed (July 2003) to move the Finance department for waiving the requirement of submitting proforma accounts. Further developments are awaited (June 2004)
2.	Commerce and Industries	1	Oriental Gas Company's Undertakings	1960	1960-61 to 1989-90	Vested in newly set up company from 02.04.1990. The proforma accounts for 1988-89 and 1989-90 were submitted (March 2002) by the company in which the undertaking was vested, instead of by the Department. Proforma accounts for 1984-85 to 1987-88 were submitted by the winding - up cell in July 2002. All those accounts were returned.
3.	Cottage and Small Scale Industries	6	(1) Government Sales Emporia in Calcutta and Howrah	1951	1951-52 to 1962-63 and 1969-70 to 1980-81	Merged with another Government company from September 1980 Accounts not prepared since inception.
			(2) Silk reeling scheme.	1956	1956-57	Accounts not prepared since inception. The Department had approached the Finance Department in December 2000 to consider waiving preparation of proforma accounts
			(3) Training-cum-Production Centre - Mechanical Toys, Hooghly	1972	1972-73 to 1986-87	Wound up from 21.06.1986. Accounts not prepared since inception.
			(4) Central Lock Factory, Bargachia, Howrah	1972	1972-73 to 1994-95	Closed from 17.02.1995. Accounts not prepared since inception.
			(5) Industrial Estate, Manicktola	1983	1983-84 to 1995-96	Merged with another Company from 17.07.1995. Accounts not prepared since inception.
			(6) Industrial Estate, Saktigarh	1983	1983-84 to 1995-96	Merged with another Company from 09.08.1995. Accounts not prepared since inception.

## Appendix 14

(Refer paragraph 1.8.5, Page 19)

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

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
1.	Commerce and Industries	1	Directorate of Cinchona and other Medicinal plants	1888	To process quinine from dry bark of Cinchona Plants. To produce emetine and diosgenin from Ipecac root and dioscorea tubes respectively.	Failure to achieve production targets, low productivity of plantation labour, under utilisation of plant capacity, high production cost, low selling price and inadequate demand.	1994-95	128.76	Department stated (June 2004) due to non-availability of old records arrears in accounts could not be pulled up.
2	Cottage & Small Scale Industries	6	(1) Central Engineering Organisation, Howrah	1956	To assist small scale industrial units and local artisans by providing them with necessary infrastructure, appropriate technology and marketing facilities	Inadequate set up to procure orders for SSI units.	1998-99	5.13	
			(2) Surgical Instruments Servicing Station, Baruipur	1956	To assist small scale industrial units and local artisans by providing them with necessary infrastructure, appropriate technology and marketing facilities	Low production due to labour unrest, leading to idle wages	1998-99	1.76	
			(3) Industrial Estate, Howrah.	N.A	- do -	-	1995-96	1.26	Merged with another Company from 07.08.1995
			(4) Training-cum-production	1956	For training of local craftsmen and production of seasoned timber and quality of wooden articles.	Low productivity of workers, under utilisation of capacity.	1998-99	2.95	

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
			centre for Wood Industries, Siliguri						
			(5) Integrated Wood Industries Scheme, Durgapur.	1956	- do -	Low productivity of workers, under utilisation of capacity.	1998-99	4.45	
			(6) Integrated Wood Industries Scheme, Kalyani.	1956	- do -	- do -	1998-99	6.36	
3.	Public Enterprises	1	Undertaking of Darjeeling Ropeway Company Limited	1977	Carriage of goods by ropeway from Bijanbari to Darjeeling	Low capacity utilisation and non-installation of procured equipment	1983-84	0.26	The Department stated (June 2004) that accounts could not be prepared as there were no staff except one or two security staff.
4	Housing	2	(i) Directorate of Brick Production (Manual)	1965	To stabilise the price of bricks through large scale production by manual and mechanical process and conserving agricultural land by using river silt as raw material.	High cost of production due to higher administrative and maintenance cost, low production, huge inventory and wastage/ shortage of stores and stocks.	1991-92	4.49	The Department proposed (June 2004) to pull up the arrears by engaging a chartered accountant firm and posting a Chief
		(ii) Mechanical Brick Factory,	1965	1991-92			10.31		

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
			Palta						Commercial Accountant to the Directorate of Brick Production.
5	Animal Resources Development	4	i) Durgapur Milk Supply Scheme	1972	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products a reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	1998-99	22.44	
			ii) Krishnanagar Milk Supply Scheme	1977	- do -	- do -	2001-02	30.61	
			iii) Greater Calcutta Milk Supply Scheme	1950	- do -	- do -	2003-2004	864.51	
			iv) Burdwan Milk Supply Scheme	1982	To procure milk from rural areas to improve economic conditions of villages. To supply good quality milk and milk products a reasonable rates.	Low utilisation of chilling plants and processing capacity. Inability to procure adequate raw milk. Higher loss of fat and SNF. Transportation loss.	2001-02	27.44	

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Objectives	Reasons for losses	Year from which accounts are due	Investment as per last Accounts (Rupees in crore)	Remarks
6.	Food and Supplies	1	Scheme for Public Distribution of Foodgrains (PDS)	1986	Supply of foodgrains and food stuff to the consumers at reasonable and affordable price throughout the year. To distribute foodgrains through distributors. Price security to farmers. Food security to people BPL.	Does not arise	1998-99	81.78	The Department stated (June 2004) that three years accounts would be completed by March 2005.
7.	Fisheries	1	Scheme for production of shark liver oil, fish meal, etc.	1961	To produce shark liver oil as a substitute of cod liver oil to meet the demand of vitamin A and to produce partly feed and fertilizer by converting trash fish into fish meal.	Production was stopped in 1982-83 due to non-availability of selected variety of shark. Due to stiff competition from private sector and high establishment cost the production because unremunerative and ultimately stopped in 1992-93.	1994-95	0.01	The Department stated (June 2004) that the scheme has been non-functional since 1995-96. Steps would be taken to omit the scheme from list of Departmentally managed commercial undertakings.
								<b>1,192.52</b>	

Total Capital Investment against loss-incurring undertakings ( 1,192.52-81.78 ) = Rs 1,110.74 Crore

