

APPENDICES

APPENDIX 1.1

(Refer Paragraphs 1.2 and 1.3 in Chapter I)

A Brief Profile of West Bengal

A. General Data

Sl. No.	Particulars	Figures
1.	Area (India: 32,87,469 sq. km)*	88,752 sq. km
	Population [^]	
2.	a. in 2014 (All India: 125.90 crore)	9.36 crore
	b. in 2024 (All India: 140.07 crore)	9.96 crore
3.	Density [^] of Population (All India Density: 426.09 persons/sq. km.)	1,121.81 persons per sq. km
4.	Population Below Poverty Line (BPL)* (All India Average: 21.92 per cent)	19.98 per cent
5.	Literacy rate [#] (as per 2011 Census) (All India Average: 73.00 per cent)	76.30 per cent
6.	Infant mortality rate ^{&} (per 1,000 live births) (All India Average: 28 per 1,000 live births)	19
7.	Life Expectancy at birth (2016-20) [§] (All India Average: 70.00 years)	72.30 years
8.	Gross State Domestic Product (GSDP) 2023-24 at current prices (GDP of India: ₹ 2,95,35,667 crore)*	₹ 17,00,939 crore
9.	Gross State Domestic Product (GSDP) 2023-24 at constant prices (GDP of India: ₹ 1,73,81,722 crore)*	₹ 9,04,088 crore
10.	Per capita GSDP at current prices (Per capita GDP of India: ₹ 2,11,725)*	₹ 1,71,184
11.	Per capita GSDP at constant prices (Per capita GDP of India: ₹ 1,24,600)*	₹ 90,988
12.	Per capita GSDP CAGR at current prices (2014-15 to 2023-24) (All India: 8.89 per cent)*	9.46 per cent
13.	GSDP CAGR at current prices (2014-15 to 2023-24) (All India: 10.06 per cent)*	10.06 per cent
14.	Per capita income at current prices (India: ₹ 1,84,205)*	₹ 1,54,119
15.	Per capita income at constant prices (India: ₹ 1,06,744)*	₹ 79,622
16.	Population Growth (2014-2024) (India: 11.26 per cent) [^]	6.42 per cent

B. Financial Data

Sl. No.	Particulars	2021-22 to 2022-23		2022-23 to 2023-24	
	Growth Rate	General States	West Bengal	General States	West Bengal
a.	of Revenue Receipts	13.41	9.76	8.19	2.42
b.	of Own Tax Revenue	19.80	17.62	10.58	7.63
c.	of Non-Tax Revenue	12.94	30.00	14.64	47.38
d.	of Total Expenditure	12.53	7.29	10.56	4.20
e.	of Capital Expenditure	14.18	25.88	26.16	31.60
f.	of Revenue Expenditure on Education	13.21	10.50	5.11	(-)6.21
g.	of Revenue Expenditure on Health	0.88	(-)6.42	10.34	8.23
h.	of Salary and Wages	9.71	1.56	7.52	4.46
i.	of Pension	11.38	(-)7.69	6.27	(-)1.07
j.	of Subsidies	15.25	2.56	8.61	(-)38.69

* Forest Survey Report (2021)

[^]Population Projections for India and States 2011-36 (Report of the Technical Group on Population Projections, July 2020) by National Commission on Population, Ministry of Health & Family Welfare

[#]Census 2011

[&]SRS Bulletin 2020

[§]SRS Abridged Life Tables 2016-20

APPENDIX 2.1*(Refer Paragraphs 2.5.2.1 and 2.7 in Chapter II)***Time Series Data on the State Government Finances**

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	1,42,914	1,48,394	1,78,159	1,95,544	2,00,268
(i)	Own Tax revenue	60,669	60,287	71,082	83,608	89,986
(a)	Goods and Service Tax	27,307	26,013	31,271	37,967	40,900
(b)	Taxes on Agricultural Income	1	0	0	0	0
(c)	Taxes on Sales, Trade, etc.	7,161	9,394	9,951	11,840	11,811
(d)	State Excise	11,232	10,666	13,542	16,266	17,908
(e)	Taxes on Vehicles	2,601	2,336	2,647	3,392	3,788
(f)	Stamps and Registration Fees	6,026	5,528	7,366	6,876	6,497
(g)	Land Revenue	2,728	2,756	2,743	3,173	3,967
(h)	Other taxes	3,613	3,594	3,562	4,094	5,115
(ii)	Non-Tax Revenue	3,213	5,198	1,690	2,197	3,238
(iii)	State’s share of Union taxes and duties	48,048	44,737	65,541	71,435	84,972
(iv)	Grants-in-Aid from GoI	30,984	38,172	39,846	38,304	22,072
2	Misc. Capital Receipts	0	0	0	0	0
3	Recovery of Loans & Advances	67	150	58	82	1,456
4	Non-debt receipts (1+2+3)	1,42,981	1,48,544	1,78,217	1,95,626	2,01,724
5	Public Debt Receipts	75,699	75,429	77,581	70,243	80,171
(i)	Internal Debt	73,682	68,999	69,066	65,132	72,219
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	57,822	60,844	68,873	65,132	72,219
(b)	Ways and Means Advances and Overdrafts	15,860	8,155	193	0	0
(ii)	Loans and Advances from GoI	2,017	6,430	8,515	5,111	7,952
6	Total receipts in the Consolidated fund (4+5)	2,18,680	2,23,973	2,55,798	2,65,869	2,81,895
7	Contingency Fund Receipts	0	12	0	180	0
8	Public Account Receipts	2,29,078	2,42,473	2,79,489	2,93,555	3,05,909
9	Total Receipts of the State (6+7+8)	4,47,758	4,66,458	5,35,287	5,59,604	5,87,804
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	1,62,575	1,77,921	2,10,159	2,22,839	2,25,959
	General Services (including Interest Payments)	61,931	70,684	78,495	79,254	84,276
	Social Services	73,089	78,847	1,02,475	1,15,569	1,03,031
	Economic Services	27,105	27,941	28,835	27,608	37,931
	Grants-in-Aid and contribution	450	449	354	408	721
11	Capital Expenditure	15,971	13,034	17,484	22,009	28,963
	General Services	748	546	545	655	577

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
		(₹ in crore)				
	Social Services	5,439	3,950	7,437	9,952	10,319
	Economic Services	9,784	8,538	9,502	11,402	18,067
12	Disbursement of Loans & Advances	1,266	2,277	1,102	565	794
13	Total (10+11+12)	1,79,812	1,93,232	2,28,745	2,45,413	2,55,716
14	Repayment of Public Debt	40,413	26,890	31,540	29,768	30,351
	Internal Debt	39,282	25,446	30,218	28,201	28,614
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	23,422	17,291	30,025	28,201	28,614
	Ways and Means Advances and Overdrafts	15,860	8,155	193	0	0
	Loans and Advances from GoI	1,131	1,444	1,322	1,567	1,737
15	Appropriation to Contingency Fund	0	0	0	180	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	2,20,225	2,20,122	2,60,285	2,75,361	2,86,067
17	Contingency Fund Disbursements	11	7	52	-48	42
18	Public Accounts Disbursements	2,19,463	2,39,748	2,74,594	2,84,854	2,95,746
19	Total disbursement by the state (16+17+18)	4,39,699	4,59,877	5,34,931	5,60,167	5,81,855
Part C. Deficits						
20	Revenue Deficit (1-10)	-19,661	-29,527	-32,000	-27,295	-25,691
21	Fiscal Deficit (4-13)	-36,831	-44,688	-50,528	-49,787	-53,992
22	Primary Deficit (21-23)	-5,163	-10,906	-13,856	-9,769	-11,371
Part D. Other data						
23	Interest Payment	31,668	33,782	36,672	40,018	42,621
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	61,622	63,131	79,966	96,081	1,00,087
26	Ways and Means Advances/Overdrafts availed (days)	107	56	1	0	0
27	Interest on WMA/Overdrafts	11	3	0 (Actual ₹ 0.02 lakh)	0	0
28	GSDP (At current prices)	11,79,127	11,41,802	13,29,238	15,31,758	17,00,939
29	Outstanding Fiscal Liabilities (year-end)	4,33,475	4,86,430*	5,36,478*	5,85,169	6,44,817
	Guarantees including interest	8,212	7,821	16,885	17,677	16,445
30	Outstanding Guarantees (year-end) (Principal)	8,178	7,728	16,885	17,677	16,445
	Outstanding Guarantees (year-end) (Interest)	34	93	0	0	0
31	Maximum amount guaranteed	14,228	15,292	15,129	10,300	10,630
32	Number of Incomplete Projects	NA	NA	NA	NA	NA
33	Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E. Fiscal health Indicators						
Resource Mobilisation						
34	Own Tax Revenue/GSDP	0.051	0.053	0.053	0.055	0.053
35	Own Non-Tax Revenue/GSDP	0.003	0.005	0.001	0.001	0.002
36	Central Tax/GSDP	0.041	0.039	0.049	0.047	0.050

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
		(₹ in crore)				
Expenditure Management						
37	Total Expdr./GSDP (%)	15.25	16.92	17.21	16.02	15.03
38	Total Revenue Expdr./Receipts (%)	113.76	119.90	117.96	113.96	112.83
39	Revenue Expdr./Total Expdr. (%)	90.41	92.08	91.87	90.80	88.36
40	Expdr. on Social Service (Total)	78,983	84,804	1,10,207	1,25,823	1,13,536
41	Expdr. on SS/TE (%)	43.93	43.89	48.18	51.27	44.40
42	Expdr. on Eco. Service (Total)	37,697	36,747	39,143	39,271	56,605
43	Expdr. on ES/TE (%)	20.96	19.02	17.11	16.00	22.14
44	CE/TE (%)	8.88	6.75	7.64	8.97	11.33
45	CE on Social and Eco. Service	15,223	12,488	16,939	21,354	28,386
46	CE on SS and ES/TE (%)	8.47	6.46	7.41	8.70	11.10
Management of Fiscal Imbalances						
47	Revenue Deficit/GSDP (%)	1.67	2.59	2.41	1.78	1.51
48	Fiscal Deficit/GSDP (%)	3.12	3.91	3.80	3.25	3.17
49	Primary Deficit/GSDP (%)	0.44	0.96	1.04	0.64	0.67
50	Revenue Deficit/Fiscal Deficit (%)	53.38	66.07	63.33	54.82	47.58
51	Primary Revenue Balance	12,007	4,255	4,672	12,723	16,930
52	Primary Revenue Balance/GSDP	0.010	0.004	0.004	0.008	0.010
Management of Fiscal Liabilities						
53	Fiscal liabilities/GSDP (%)	36.76	42.60 [#]	40.36 [#]	38.20	37.91
54	Fiscal Liabilities/RR (%)	303.31	327.80 [#]	301.12 [#]	299.25	321.98
55	Debt Receipts (Total)	1,81,007	1,86,034	1,97,690	1,91,795	2,10,237
56	Debt Payment (Total)	1,40,832	1,33,079	1,47,642	1,43,105	1,50,589
57	Total Debt Redemption (Principal + Interest)	1,72,500	1,66,861	1,84,314	1,83,123	1,93,210
58	Debt Redemption (Principal + Interest)/Total debt receipts	0.95	0.90	0.93	0.95	0.92
Other Fiscal health Indicators						
59	Return on Investment (%)	0.46	0.01	0.85	0.86	1.40
60	Financial Assets/Liabilities	0.39	0.39	0.39	0.39	0.41
61	IP/RR	22.16	22.77	20.58	20.46	21.28

Source: Finance Accounts

* The effective outstanding fiscal liabilities would be ₹ 4,81,999 crore and ₹ 5,30,053 crore as GST compensation of ₹ 4,431 crore and ₹ 6,425 crore given to the State during 2020-21 and 2021-22 respectively as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

[#] The effective Debt to GSDP ratios and effective Debt to Revenue Receipt ratios arrived at after exclusion of GST compensation of ₹ 4,431 crore received during 2020-21 and ₹ 6,425 crore received during 2021-22 as back-to-back loan under debt receipts from the outstanding overall debt, would be 42.21 & 297.52 per cent in 2020-21 and 39.88 & 324.81 per cent in 2021-22.

APPENDIX 2.2*(Refer Paragraph 2.12.2 in Chapter II)***Adverse Balances in Deposit Accounts, as on 31 March 2024**

Sl. No.	Head of Account	Sub Head Description	Closing Balance as on 31.03.2024 (₹ in crore)
1.	8448-00-120-020	Kolkata Metropolitan Development Authority (KMDA)	(-)785.70
2.	8448-00-120-010	Pension Deposit Account of Local Library Authority	(-)275.55
3.	8448-00-110-015	Paschim Banga Samagra Siksha Mission	(-)80.01
4.	8448-00-110-002	Secondary Education	(-)52.95
5.	8448-00-110-014	Aliah University	(-)32.79
6.	8448-00-120-029	Digha Development Authority	(-)30.63
7.	8448-00-120-012	District Rural Development Authority Fund (DRDA)	(-)21.58
8.	8448-00-110-013	W. B. Council of H. S. Education	(-)9.82
9.	8448-00-109-005	Pension Deposit Fund for D. R. D. Cell of Z. P. / M. P.	(-)6.69
10.	8448-00-105-001	Calcutta State Transport Corporation	(-)3.95
11.	8448-00-110-008	District Primary Education Fund	(-)3.62
12.	8448-00-120-027	Primary Education	(-)1.73
13.	8448-00-120-011	District Urban Development Agency Fund (DUDA)	(-)1.63
14.	8448-00-120-014	Kolkata Improvement Trust (K.I.T.)	(-)1.41
15.	8448-00-120-005	Village Industries Fund	(-)1.21
16.	8448-00-120-002	Zoological Garden Fund	(-)1.14
17.	8448-00-120-024	Other Funds	(-)1.09
18.	8448-00-120-068	Pension Deposit Fund for Darjeeling Gorkha Autonomous Hill Council Employees	(-)0.70
19.	8448-00-120-071	Uttar Dinajpur District Implementation Committee for National Project for Water Bodies	(-)0.55
20.	8448-00-105-002	W. B. Surface Transport Corporation	(-)0.34
21.	8448-00-120-030	Anchalik Parishad Fund/Panchayat Samiti Fund	(-)0.33
22.	8448-00-110-004	Post-Graduate Education	(-)0.17
23.	8448-00-110-005	Madrasha Education	(-)0.15
24.	8448-00-120-087	West Bengal Madrasah Service Commission	(-)0.14
25.	8448-00-120-059	Special Fund for Relief & Rehabilitation of Ex-Servicemen	(-)0.10
26.	8448-00-120-008	Nabakustha Niwas Fund	(-)0.04
27.	8449-00-120-010	Deposit Account of Grant made out of Chief Ministers Discretionary Fund	(-)3.28
Total			(-)1,317.30

Source: VLC data, O/o the AG (A&E), WB

APPENDIX 3.1*(Refer Paragraph 3.3.6 in Chapter III)***Budget Utilisation during the FY 2023-24**

Sl. No.	Grant/Appropriation No. and Name (A)	Total Provision (B)	Expenditure (C)	Utilisation of fund (in per cent) (D)=(C/B*100)
		(₹ in crore)		
1.	01-Legislative Assembly Secretariat	99.90	72.65	72.72
2.	02-Governor's Secretariat	21.59	12.43	57.57
3.	03-Council of Ministers	62.33	60.25	96.66
4.	04-Agricultural Marketing	413.44	132.80	32.12
5.	05-Agriculture	9,610.86	9364.60	97.44
6.	06-Animal Resources Development	1,217.78	1164.50	95.62
7.	07-Backward Classes Welfare	2242.59	1821.71	81.23
8.	08-Cooperation	667.18	543.73	81.50
9.	10-Consumer Affairs	125.58	92.59	73.73
10.	11-Micro, Small & Medium Enterprises and Textiles	1238.73	558.57	45.09
11.	14-Mass Education Extension & Library Services	396.41	206.02	51.97
12.	15-School Education	37075.06	32171.99	86.78
13.	16-Environment	101.30	39.51	39.00
14.	18-Finance	1,31,174.26	98712.14	75.25
15.	19-Fire & Emergency Services	457.22	361.30	79.02
16.	20-Fisheries	508.35	289.85	57.02
17.	21-Food & Supplies	11877.17	7076.14	59.58
18.	22-Food Processing Industries and Horticulture	237.45	137.52	57.92
19.	23-Forests	1026.43	794.47	77.40
20.	24-Health and Family Welfare	18816.69	17042.63	90.57
21.	25-Public Works	8669.51	8270.72	95.40
22.	28-Housing	331.77	409.45	123.41
23.	30-Information & Cultural Affairs	915.09	595.42	65.07
24.	31-Information Technology & Electronics	267.43	123.24	46.08
25.	32-Irrigation and Waterways	4221.04	3101.39	73.47
26.	33-Correctional Administration	371.98	377.94	101.06
27.	34-Judicial	1397.18	1301.54	93.15
28.	35-Labour	1152.24	1059.82	91.89
29.	37-Law	20.42	17.99	88.10
30.	38-Minority Affairs and Madrasah Education	5166.99	3068.81	59.39
31.	40-Panchayats and Rural Development	29924.38	21061.91	70.38
32.	41-Parliamentary Affairs	21.13	3.57	16.90
33.	42-Personnel and Administrative Reforms	387.89	286.71	73.92
34.	43-Power	3915.00	5418.89	138.41

Sl. No.	Grant/Appropriation No. and Name (A)	Total Provision (B)	Expenditure (C)	Utilisation of fund (in per cent) (D)=(C/B*100)
		(₹ in crore)		
35.	45-Public Health Engineering	6062.31	8127.73	134.07
36.	49-Youth Services and Sports	788.31	135.26	17.16
37.	50-Sunderban affairs	609.19	321.29	52.74
38.	51-Technical Education, Training & Skill Development	1330.90	732.38	55.03
39.	52-Tourism	495.32	126.45	25.53
40.	53-Transport	2191.42	1626.55	74.22
41.	55-Water Resources Investigation & Development	1605.03	1052.46	65.57
42.	58-Paschimanchal Unnayan Affairs	722.79	191.37	26.48
43.	59-Self-Help Groups & Self-Employment	754.11	56.35	7.47
44.	61-Chief Minister's Office	11.34	9.41	82.98
45.	62-North Bengal Development	858.29	474.12	55.24
46.	65-Tribal Development	1138.91	664.03	58.30
47.	68-Home and Hill Affairs	13693.06	12458.07	90.98
48.	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1490.00	1044.12	70.08
49.	70-Higher Education	6912.79	6059.44	87.66
50.	71-Planning and Statistics	554.87	430.28	77.55
51.	72-Urban Development and Municipal Affairs	14032.30	11193.21	79.77
52.	73-Disaster Management and Civil Defence	3645.83	2419.41	66.36
53.	74-Women & Child Development and Social Welfare	25976.52	25766.11	99.19
54.	75-Industry, Commerce and Enterprises	1397.14	339.97	24.33
55.	76-Science & Technology and Biotechnology	75.32	32.14	42.67
56.	77-Programme Monitoring	4.78	0.00	0.00
57.	78-Non-Conventional and Renewable Energy	117.36	44.65	38.05
58.	79-Public Enterprises and Industrial Reconstruction	86.96	44.31	50.95
Total		3,58,687.22	2,89,101.91	80.60

Source: Appropriation Accounts

APPENDIX 4.1*(Refer Paragraph 4.6.3 in Chapter IV)***Funds lying in inoperative PD Accounts for periods exceeding two years**

Sl. No.	Scheme description	Amount (in ₹)
(I) District Magistrate, Purba Burdwan		
1.	Information & Cultural Affairs (ID No. 4774)	21,000
2.	Own Fund (ID No. 4781)	37,211
3.	CH (ID No. 5121)	35,733
4.	Payment of N.P.C Training Course (ID No. 5146)	5,350
5.	Repair of Educational Institutions affected by Natural Calamities of DI- Primary (2017-18) (ID No. 21809)	5,88,504
6.	Entrepreneurship Development Programme (EDP-2017-18) (ID No. 21888)	75,000
Total		7,62,798
(II) District Magistrate, South 24 Parganas		
1.	GENERAL_001(ID No.1426)	18,11,49,250
Total		18,11,49,250
(III) District Magistrate, Jalpaiguri		
1.	BRGF (ID No. 17513)	4,72,500
2.	PF Deposit (ID No. 17535)	2,00,000
3.	B.M.S (ID No. 17547)	3,35,140
4.	R.I. Office Construction (ID No. 17549)	9,399
5.	Infrastructural Dev. Schemes (ID No. 17554)	95,972
6.	Mid-Day Meal (BMS) (ID No. 17602)	1,09,790
7.	SCA to TSP (ID No. 17604)	1,79,466
8.	SCP Dev. Programme (ID No. 17605)	46,67,907
9.	Information & Cultural (ID No. 17668)	40,318
10.	Comprehensive Dev. of North Bengal Districts (ID No. 17678)	85,62,243
Total		1,46,72,735
(IV) District Magistrate, Paschim Burdwan		
1.	RTC Training Exp. (ID No. 21089)	90,000
2.	ECL (ID No. 21316)	12,18,453
3.	NRDMS (ID No. 21799)	14,37,147
4.	District Annual Fund (ID No. 21803)	3,65,000
5.	WBLA-21(AMF) (ID No. 23570)	13,64,639
Total		44,75,239
(V) District Magistrate, Murshidabad		
1.	Miscellaneous (ID No.14281)	27,52,996
2.	Motor Accident (ID No.14277)	90,040
3.	MSDP (ID No.14515)	74,81,637
4.	BRGF (Repair + Maintenance + Rural) (ID No.14520)	31,685
5.	DMP001_001 (ID No.14248)	38,08,120
Total		1,41,64,478
(VI) District Magistrate, Darjeeling		
1.	Miscellaneous (ID No.20677)	21,68,267
Total		21,68,267
Grand Total		21,73,92,767

Source: Departmental figures

APPENDIX 4.2*(Refer Paragraph 4.8 in Chapter IV)***Suspense and Remittance Balances which impact the Cash Balance**

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2024		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
8658-Suspense Account				
1	101-PAO Suspense Ministry of Transport and Highways	162.47	13.66	Cash balance will increase on settlement
	Net	148.81 (Dr.)		
	101-PAO Suspense Ministry of External Affairs	1.42	0.26	Cash balance will increase on settlement
	Net	1.16 (Dr.)		
	101 Suspense Central - PAO Pension Accounting Office (IAS officers pension)	48.96	(-)0.25	Cash balance will increase on settlement
	Net	49.21 (Dr.)		
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.15	0	Cash balance will increase on settlement
	Net	1.15 (Dr.)		
	101- PAO Suspense Other Central Ministry	4.24	(-)7.54	Cash balance will increase on settlement
	Net	11.78 (Dr.)		
2	102-Suspense Account (Civil) Account with Defence	203.03	198.26	Cash balance will increase on settlement
	Net	4.77 (Dr.)		
	102-Suspense Account (Civil) Eastern Railway	4.22	4.57	Cash balance will decrease on settlement
	Net	0.35 (Cr.)		
	102-Suspense Account (Civil) South Easter Railway	15.87	16.95	Cash balance will decrease on settlement
	Net	1.08 (Cr.)		
	102-Suspense Account (Civil) Other Railway Accounts	2.56	1.67	Cash balance will increase on settlement
	Net	0.89 (Dr.)		
	102-Suspense Account (Civil) Un credited amount under e-Payment	2,437.31	2,655.35	Cash balance will decrease on settlement
	Net	218.04 (Cr.)		
3	109-Reserve Bank Suspense-Headquarters	(-)2.31	21.45	Cash balance will decrease on settlement
	Net	23.76 (Cr.)		
4	123-A.I.S. Officer Group Insurance Scheme	5.58	3.51	Cash balance will increase on settlement
	Net	2.07 (Dr.)		
5	129-Material purchase settlement Suspense Account	0.02	67.46	Cash balance will decrease on settlement
	Net	67.44 (Cr.)		

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2024		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
8782-Cash Remittances and Adjustments between officers rendering account to the same Accounts Officer				
1	102-P.W. Remittances	14,156.28	14,145.20	Cash balance will increase on settlement
	I-Remittances into Treasuries			
	Net	11.08 (Dr.)		
	102-P.W. Remittances	52,205.99	52,320.76	Cash balance will decrease on settlement
	II- PW Cheques			
	Net	114.77 (Cr.)		
2	103-Forest Remittances	2,158.31	1,810.44	Cash balance will increase on settlement
	I-Remittances into Treasuries			
	Net	347.87 (Dr.)		
	103-Forest Remittances	3,969.19	4,291.85	Cash balance will decrease on settlement
	II-Forest Cheques			
	Net	322.66 (Cr.)		
3	8793-Inter State Suspense Accounts	19.88	0.31	Cash balance will increase on settlement
	Net	19.57 (Dr.)		

Source: Finance Accounts

APPENDIX 4.3

(Refer Paragraph 4.11 in Chapter IV)

Arrears of Accounts of Bodies or Authorities

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19 (1), 19 (2), 19 (3), 20 (1) or 20 (2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2023-24	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
1.	West Bengal Human Rights Commission	19(2)	2021-22	2	Yes	04/07/2024
2.	West Bengal Building and other Construction Workers Welfare Board	19(2)	2022-23	1	Yes	04/07/2024
3.	West Bengal State Legal Services Authority*	19(2)	2019-20	4	Yes	04/07/2024
4.	District Legal Service Authority, Kolkata	19(2)	Nil	26	Yes	04/07/2024
5.	District Legal Service Authority, Bankura	19(2)	2021-22	2	Yes	04/07/2024
6.	District Legal Service Authority, Birbhum	19(2)	2013-14	10	Yes	04/07/2024
7.	District Legal Service Authority, Purba Bardhaman	19(2)	2021-22	2	Yes	04/07/2024
8.	District Legal Service Authority, Coochebhar	19(2)	2019-20	4	Yes	04/07/2024
9.	District Legal Service Authority, Darjeeling	19(2)	2020-21	3	Yes	04/07/2024
10.	District Legal Service Authority, Dakshin Dinajpur	19(2)	2022-23	1	Yes	04/07/2024
11.	District Legal Service Authority, Hooghly	19(2)	2021-22	2	Yes	04/07/2024
12.	District Legal Service Authority, Howrah	19(2)	2008-09	15	Yes	04/07/2024
13.	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	4	Yes	04/07/2024
14.	District Legal Service Authority, Malda**	19(2)	2012-13	11	Yes	04/07/2024
15.	District Legal Service Authority, Purba Medinipur	19(2)	2022-23	1	Yes	04/07/2024
16.	District Legal Service Authority, Paschim Medinipur	19(2)	2021-22	2	Yes	04/07/2024
17.	District Legal Service Authority, Murshidabad	19(2)	2017-18	6	Yes	04/07/2024
18.	District Legal Service Authority, Nadia	19(2)	2020-21	3	Yes	04/07/2024
19.	District Legal Service Authority, Purulia	19(2)	2019-20	4	Yes	04/07/2024
20.	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	4	Yes	04/07/2024
21.	District Legal Service Authority, South 24 Parganas	19(2)	Nil	26	Yes	04/07/2024

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Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19 (1), 19 (2), 19 (3), 20 (1) or 20 (2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2023-24	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
22.	District Legal Service Authority, Paschim Bardhaman	19(2)	# ---	5	Yes	04/07/2024
23.	District Legal Service Authority, Jhargram	19(2)	# ---	4	Yes	04/07/2024
24.	District Legal Service Authority, Kalimpong	19(2)	# ---	4	Yes	04/07/2024
25.	W.B. University of Animal & Fishery Sciences	19 (3)	2021-22	2	Yes	08/07/2024
26.	W.B. Veterinary Council	19 (3)	2022-23	1	Yes	08/07/2024
27.	West Bengal Unorganised Sector Workers' Welfare Board	19 (3)	2021-22	2	Yes	04/07/2024
28.	West Bengal Comprehensive Area Development Corporation	19 (3)	2017-18	6	Yes	06/12/2024
29.	West Bengal Central School Service Commission	20 (1)	2016-17	7	Yes	04/07/2024
30.	West Bengal Regional School Service Commission (Eastern Region)	20 (1)	2016-17	7	Yes	04/07/2024
31.	West Bengal Regional School Service Commission (Northern Region)	20 (1)	2014-15	9	Yes	04/07/2024
32.	West Bengal Regional School Service Commission (Southern Region)	20 (1)	2014-15	9	Yes	04/07/2024
33.	West Bengal Regional School Service Commission (Western Region)	20 (1)	2016-17	7	Yes	04/07/2024
34.	West Bengal Regional School Service Commission (South-Eastern Region)	20 (1)	2016-17	7	Yes	04/07/2024
35.	West Bengal State Council of Technical Education ^{\$}	20 (1)	2003-04	12	No (upto 2015-16)	04/07/2024
36.	Gorkhaland Territorial Administration	19(3)	2019-20	4	Yes	04/07/2024
37.	West Bengal Heritage Commission	19(3)	2020-21	3	Yes	08/07/2024
38.	Asansol Durgapur Development Authority	20(1)	2022-23	1	Yes	06/12/2024
39.	Burdwan Development Authority	20(1)	2022-23	1	Yes	06/12/2024
40.	Bhangore Rajarhat Development Authority	20(1)	2009-10	2	Yes	06/12/2024
41.	Digha Sankarpur Development Authority	20(1)	2019-20	4	Yes	06/12/2024

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19 (1), 19 (2), 19 (3), 20 (1) or 20 (2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2023-24	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
42.	Haldia Development Authority	20(1)	2022-23	1	Yes	06/12/2024
43.	Jaigaon Development Authority	20(1)	2016-17	7	Yes	06/12/2024
44.	Mdnapore Kharagpur Development Authority	20(1)	2021-22	2	Yes	06/12/2024
45.	New Town Kolkata Development Authority	20(1)	2022-23	1	Yes	06/12/2024
46.	Siliguri Jalpaiguri Development Authority	20(1)	2022-23	1	Yes	06/12/2024
47.	Sriniketan Santiniketan Development Authority	20(1)	2022-23	1	Yes	06/12/2024
48.	Gangasagar Bakkhali Development Authority	20(1)	2022-23	1	Yes	06/12/2024
49.	Tarapith Rampurhat Development Authority	20(1)	2019-20	4	Yes	06/12/2024
50.	Mukutmanipur Development Authority	20(1)	No accounts have been rendered	7	Yes	11/12/2024
51.	Bakreswar Development Authority	20(1)	No accounts have been rendered	8	Yes	11/12/2024
52.	Patharchapuri Development Authority	20(1)	No accounts have been rendered	8	Yes	11/12/2024
53.	Changrabandha Development Authority	20(1)	No accounts have been rendered	7	Yes	11/12/2024
54.	Tarakeswar Development Authority	20(1)	2021-22	2	Yes	06/12/2024
55.	Gazoldoba Development Authority	20(1)	No accounts have been rendered	5	Yes	11/12/2024
56.	Furfura Swarif Development Authority	20(1)	No accounts have been rendered	10	Yes	11/12/2024
57.	Birsingha Development Authority	20(1)	No accounts have been rendered	4	Yes	11/12/2024
58.	West Bengal State NGRBA Program Management Group	20(1)	2021-22	2	Yes	06/12/2024
59.	Kolkata Metropolitan Development Authority	20(1)	2021-22	2	Yes	06/12/2024
60.	West Bengal Allied & Healthcare Council	19(2)	--	2 (w.e.f. 17.03.2023)	Yes	04/07/2024
61.	West Bengal Commission for Protection of Child Rights	19(2)	2021-22	2	Yes	04/07/2024

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Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19 (1), 19 (2), 19 (3), 20 (1) or 20 (2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2023-24	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
62.	West Bengal Khadi & Village Industries Board	20(1)	2022-23	1	Yes	08/07/2024
63.	West Bengal Bio-Diversity Board	19(3)	2019-20	4	Yes	08/07/2024
64.	East Kolkata Wetland Management Authority	19(3)	2018-19	2	Yes	08/07/2024
65.	West Bengal Compensatory Afforestation Fund Management and Planning Authority	19(2)	2022-23	1	Yes	08/07/2024
66.	Hooghly River Bridge Commissioners	19 (3)	2022-23	1	Yes	08/07/2024
Total				316		

Note: Annual accounts received up to 30 September 2024 have been considered.

*The annual accounts for 2012-13 to 2019-20, were received, but not accepted for audit, due to certain discrepancies in the accounts for 2012-13. Communications to the unit, as well as to State Legal Services Authority, were made several times.

**The annual accounts for 2013-14 to 2017-18, were received, but not accepted for audit, due to non-submission of the accounts in the proper format. Communications to the unit as well as to the State Legal Services Authority, were made several times.

#Formed in FY 2021-22.

\$The West Bengal State Council of Technical Education has been merged with the State Council of Technical & Vocational Education and Skill Development, by virtue of West Bengal Act XXVI of 2013 (i.e., The West Bengal State Council of Technical & Vocational Education & Skill Development Act, 2013) notification dated 14.02.2014.