



সমগ্ৰ বঙ্গো

GOVERNMENT OF WEST BENGAL

Accounts at a Glance  
2009-2010

PRINCIPAL  
ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENT)  
WEST BENGAL

## CONTENTS

|                    |  | <i>Page(s)</i> |
|--------------------|--|----------------|
|                    | <b>Introduction</b>  | <b>3</b>       |
| <b>Chapter I</b>   | <b>Overview</b>  | <b>4 - 6</b>   |
| <b>Chapter II</b>  | <b>Receipts</b>  | <b>7 - 9</b>   |
| <b>Chapter III</b> | <b>Disbursements</b>   | <b>10 - 16</b> |
| <b>Chapter IV</b>  | <b>Debts and Liabilities</b>                                     | <b>17 - 20</b> |
| <b>Chapter V</b>   | <b>Appropriation Accounts</b>                                    | <b>21 - 22</b> |
| <b>Chapter VI</b>  | <b>Rendering of Accounts to the Principal Accountant General</b> | <b>23</b>      |

## **PREFACE**

This is the twelfth issue of our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined by the Principal Accountant General (Accounts and Entitlement), West Bengal on behalf of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of Finance Accounts and Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

After formal presentation of the Appropriation Accounts and Finance Accounts to the State Legislature, 'Accounts at a Glance' is brought out which contain summary of these accounts. It provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and gives an insight into the financial position of the State. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving this publication.

**(PINUEL BASUMATARY)**  
**PRINCIPAL ACCOUNTANT GENERAL (A&E)**  
**WEST BENGAL**

**KOLKATA**  
**Dated 24<sup>th</sup> February 2011**

## **INTRODUCTION**

The Monthly Accounts of the State Government are compiled and consolidated from the Accounts submitted by the Treasuries, Public Works and Forest Divisions, etc. to the Principal Accountant General (Accounts and Entitlement). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Principal Accountant General under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government are kept in the following three parts:

|          |                   |
|----------|-------------------|
| Part I   | Consolidated Fund |
| Part II  | Contingency Fund  |
| Part III | Public Account    |

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which can not be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' (and their recoveries) made by Government.

In the Contingency Fund, the transactions connected with the Contingency Fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

## **ANNUAL ACCOUNTS**

### **FINANCE ACCOUNTS**

Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. Finance Accounts represent the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debts and the Assets and Liabilities as worked out from the balances recorded in the accounts.

### **APPROPRIATION ACCOUNTS**

Appropriation Accounts give the expenditure of the State Government against estimated amounts voted and charged by the State Legislature and it supplements the Finance Accounts.

## CHAPTER I

### OVERVIEW

#### FINANCE ACCOUNTS

During 2009-2010 total receipts of the State was ₹ 62,263.39 crore comprising of ₹ 36,921.65 crore revenue receipts (₹ 28,548.14 crore Tax Revenue, ₹ 2,438.11 crore Non-Tax Revenue and ₹ 5,935.40 crore Grants-in-aid and contributions), and ₹ 25,341.74 crore capital receipts.

Disbursements during the year were ₹ 62,263.38 crore \* out of which ₹ 58,499.88 crore (93.96%) was Revenue account and ₹ 3,763.50 crore (6.04%) was Capital Account.

#### APPROPRIATION ACCOUNTS

The total number of Grants was 60 in this financial year, of which there were 1 charged Appropriation and 59 voted Grants.

The Appropriation Accounts for the year show disbursements aggregating to ₹ 80,836.11 crore (Gross figure including Public Debt) against the aggregate budget provision of ₹ 84,915.69 crore, resulting in savings of ₹ 4,079.58 crore against Grants and Appropriations. Out of actual excess of ₹ 3,492.90 crore, ₹ 3,325.80 crore was under the Grants controlled by the Department of Finance (Fa, If & Ft), Home, Panchayat And Rural Development, Public Works, Power And Non-Conventional Energy Sources, Health And Family Welfare. Supplementary Grants were ₹ 3,936.40 crore during the year as against a total budgeted estimate of ₹ 84,915.69 crore, i.e. 4.64 % of total budget provision.

Recoveries in reduction of expenditure amounted to ₹ 1,576.11 crore reflecting increase of ₹ 438.95 crore vis-a-vis a budget estimate of ₹ 1,137.16 crore.

#### DEFICIT/SURPLUS

Revenue Deficit is ₹ 21,578.23 crore in 2009-2010 against ₹ 14,708.92 crore in 2008-2009 and Fiscal Deficit shows ₹ 24,954.63 crore in this year as compared to ₹ 13,558.04 of the previous year, therefore indicating an increasing trend in deficit component.

The highlights of the Accounts of the State are as given in Statement No. 1 following.

\* Excluding Public Debt and Recoveries shown as adjusted in reduction of expenditure in Accounts.

## STATEMENT I

### HIGHLIGHTS OF ACCOUNTS

| Sl. N | Item   | Budget Estimates 2009-2010 | Actuals ₹ in Crore | % of Actuals to Budget Estimates | % of Actuals to GSDP** |
|-------|--|----------------------------|--------------------|----------------------------------|------------------------|
| 1.    | Tax Revenue                                  | 33,372.92                  | 28,548.14          | 85.54                            | 6.96                   |
|       | (a) State's Own Tax                          | 18,673.56                  | 16,899.98          | 90.50                            | 4.12                   |
|       | (b) Share of Net Proceeds assigned to State  | 14,699.36                  | 11,648.16          | 79.24                            | 2.84                   |
| 2.    | Non-Tax Revenue                              | 2,730.78                   | 2,438.11           | 89.28                            | 0.59                   |
| 3.    | Grants-in-aid and contributions              | 6,210.42                   | 5,935.40           | 95.57                            | 1.45                   |
| 4.    | Revenue Receipt (1+ 2 + 3)                   | 42,314.12                  | 36,921.65          | 87.26                            | 9.01                   |
| 5.    | Recovery of Loans and Advances (Net)         | 63.34                      | 387.10             | 611.15                           | 0.09                   |
| 6.    | Other Receipts (Capital)                     |                            | 0.00               |                                  | 0.00                   |
| 7.    | Borrowings and Other Liabilities #           | 22,902.28                  | 24,954.64          | 108.96                           | 6.09                   |
| 8.    | Capital Receipts (5 + 6 + 7)                 | 22,965.62                  | 25,341.74          | 110.35                           | 6.18                   |
| 9.    | Total Receipts (4+8)                         | 65,279.74                  | 62,263.39          | 95.38                            | 15.19                  |
| 10.   | Non-Plan Expenditure (NPE)                   | 49,659.28                  | 49,410.77          | 99.50                            | 12.05                  |
| 11.   | NPE on Revenue Account                       | 48,722.00                  | 48,530.10          | 99.61                            | 11.84                  |
| 12.   | NPE on Interest Payments out of 11           | 13,168.78                  | 13,305.12          | 101.04                           | 3.25                   |
| 13.   | NPE on Capital Account                       | 937.28                     | 880.67             | 93.97                            | 0.21                   |
| 14.   | Plan Expenditure (PE)                        | 15,620.46                  | 12,852.61          | 82.28                            | 3.13                   |
| 15.   | PE on Revenue Account                        | 11,450.53                  | 9,969.78           | 87.07                            | 2.43                   |
| 16.   | PE on Capital Account                        | 4,169.93                   | 2,882.83           | 69.13                            | 0.70                   |
| 17.   | Total Expenditure (10 + 14)                  | 65,279.74                  | 62,263.38          | 95.38                            | 15.19                  |
| 18.   | Revenue Expenditure (11 + 15)                | 60,172.53                  | 58,499.88          | 97.22                            | 14.27                  |
| 19.   | Capital Expenditure (13 + 16) *              | 5,107.21                   | 3,763.50           | 73.69                            | 0.92                   |
| 20.   | Revenue Surplus / Deficit (4 - 18 or 18 - 4) | 17,858.41                  | 21,578.23          | 120.83                           | 5.26                   |
| 21.   | Fiscal Surplus / Deficit (4 + 5 + 6 - 17)    | -22,902.28                 | -24,954.63         | 108.96                           | -6.09                  |

# Borrowings and Other Liabilities include net of the Public Debt excluding temporary loans (net under Minor Head 107- Loans from SBI and other Banks below Major Head 6003) plus net of Contingency Fund plus net of Public Account plus net of opening and closing Cash Balance.

\* Expenditure on Capital Account consists of Capital Expenditure (₹ 3,011.06 crores) and Loans and Advances disbursed (₹752.44 crores).

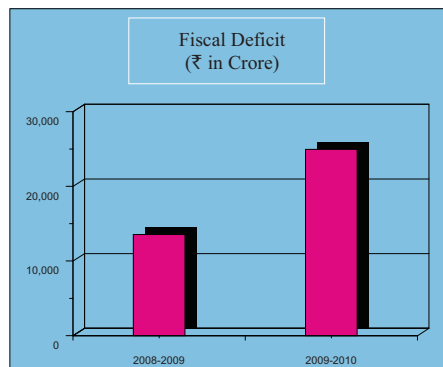
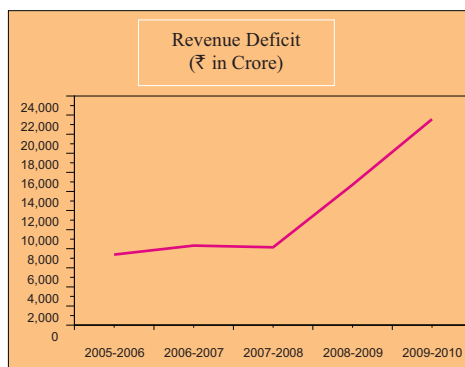
\*\* Gross State Domestic Product (GSDP) of Rs.4,10,006.43 crores at current prices taken from Economic Review 2009-2010 published by the Bureau of Applied Economics & Statistics, Govt of W.B.

## LEDGER GOVERNMENT ACCOUNT

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus/deficit thereof is transferred to a separate ledger called "Government Accounts". In addition, net effect of prior Period Adjustments, Miscellaneous Governments Accounts, etc. is also transferred to the ledger "Government Account". Thus the ledger "Government Account" represents the cumulative surplus/deficit of the operations of the Government. The details of the ledger "Government Account(s)" for the past five years are given below :-

(₹ in Crore)

| Year      | Revenue Heads |                   |           | Capital Heads |                   |          | Other Heads<br>Deficit(-)/<br>Surplus(+) | Deficit<br>for the<br>Year | Cumulative<br>deficit at the<br>end of the<br>year |
|-----------|---------------|-------------------|-----------|---------------|-------------------|----------|--|----------------------------|--|
|           | Receipts      | Disburse<br>ments | Deficit   | Receipts      | Disburse<br>ments | Deficit  |  |                            |  |
| 2005-2006 | 23,725.89     | 31,116.86         | 7,390.97  | ...           | 1,652.72          | 1,652.72 | ...                                      | 9,043.69                   | 92,833.69  |
| 2006-2007 | 25,828.31     | 34,161.26         | 8,332.95  | ...           | 2,018.22          | 2,018.22 | ...                                      | 10,351.17                  | 1,03,184.86  |
| 2007-2008 | 30,167.39     | 38,314.42         | 8,147.03  | ...           | 2,687.73          | 2,687.73 | ...                                      | 10,834.76                  | 1,14,019.62  |
| 2008-2009 | 36,904.39     | 51,613.31         | 14,708.92 | ...           | 3,705.30          | 3,705.30 | ...                                      | 18,414.22                  | 1,32,433.84  |
| 2009-2010 | 36,921.65     | 58,499.88         | 21,578.23 | ...           | 3,011.06          | 3,011.06 | ...                                      | 24,589.29                  | 1,57,023.13  |



## CHAPTER II

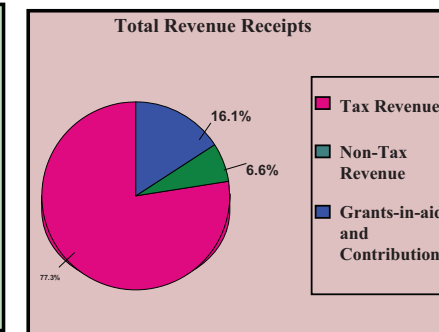
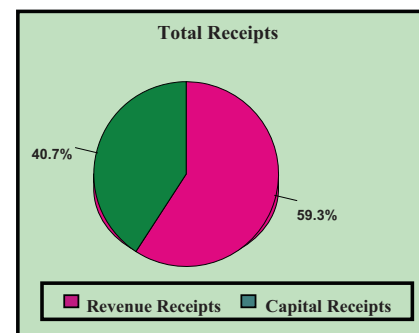
### RECEIPTS

Total receipts during the year were ₹ 62,263.39 crore, comprising ₹ 36,921.65 crore revenue receipts (₹ 28,548.14 crore Tax revenue, ₹ 2,438.11 crore Non-tax revenue and ₹ 5,935.40 crore Grants-in-aid and Contributions) and ₹ 25,341.74 crore capital receipts. The budgetary surplus was ₹ 3,016.35 crore.

The following table summarises the Accounts for 2009-2010.

(₹ in crore)

| Total Receipts   | 62,263.39 | % of Total Receipts |
|------------------|-----------|---------------------|
| Revenue Receipts | 36,921.65 | (59.3%)             |
| Capital Receipts | 25,341.74 | (40.7%)             |

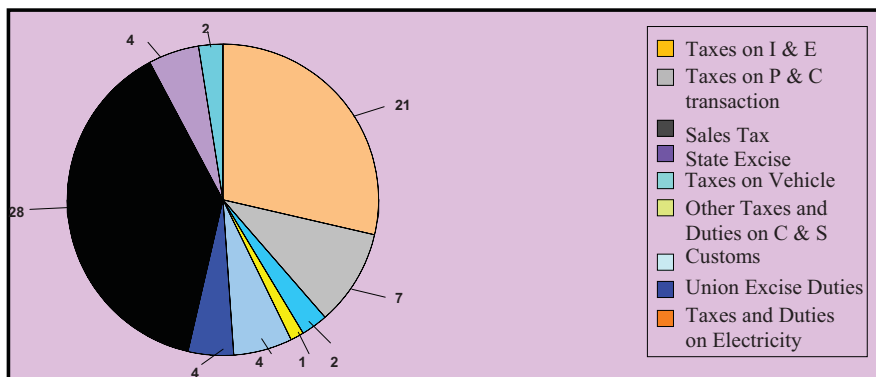


### Revenue Receipts

Gross Tax Revenue of ₹ 28,548.14 crore and Non-Tax Revenue of ₹ 2,438.11 crore formed 6.96 per cent and 0.59 per cent respectively of the GSDP.

### Sectoral Distribution of Revenue Receipts in percent

Major contributions to revenue were Taxes on Income & Expenditure (21.22%), Taxes on Property & Capital transaction (7.46%), Sales Tax (28.46%), State Excise (3.91%), Taxes on Vehicles (2.1%), Other Taxes and Duties on Commodities & Services (1.06%), Customs (4.42%), Union Excise Duties (3.56%) and Taxes and Duties on Electricity (1.8%).



Share of net tax proceeds assigned to State were less than budget estimate by ₹ 3,051.2 crore and State's own tax receipts were less than the budget estimate by ₹ 1,773.58 crore.

Share of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts is given below:

#### Revenue Receipts and Grants-in-aid and Contributions

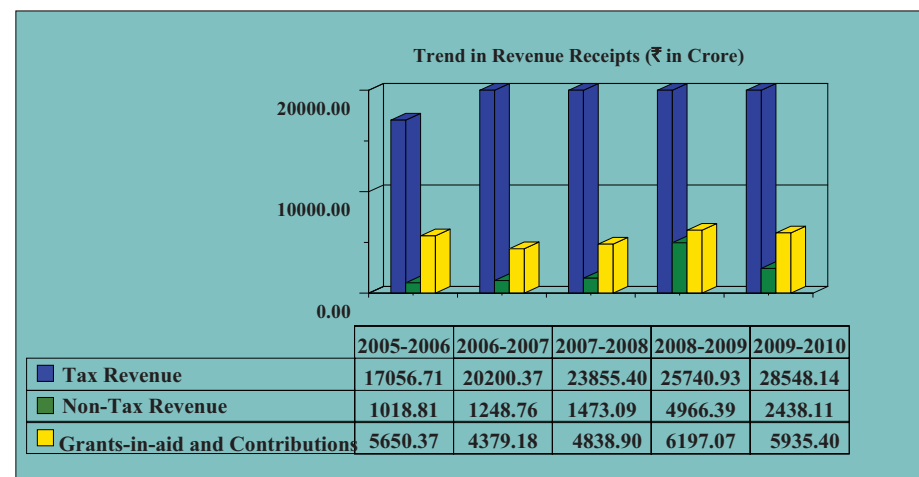
| Components                                 | Actuals<br>(₹ in Crore) | Percentage to total<br>Revenue Receipts |
|--|-------------------------|---|
| <b>A. Tax Revenue</b>                      | <b>28,548.14</b>        | <b>77.32</b>                            |
| Taxes on Income and Expenditure *          | 7,835.23                | 21.22                                   |
| Taxes on Property and Capital Transactions | 2,754.07                | 7.46                                    |
| Taxes on Commodities and Services          | 17,958.84               | 48.64                                   |
| <b>B. Non-Tax Revenue</b>                  | <b>2,438.11</b>         | <b>6.60</b>                             |
| Fiscal Services                            | 0.01                    | 0.00                                    |
| Interest Receipts, Dividends and Profits   | 363.31                  | 0.98                                    |
| General Services                           | 392.19                  | 1.06                                    |
| Social Services                            | 192.95                  | 0.52                                    |
| Economic Services                          | 1,489.65                | 4.03                                    |
| <b>C. Grants-In-Aid and Contributions</b>  | <b>5,935.40</b>         | <b>16.08</b>                            |
| <b>TOTAL-REVENUE RECEIPTS</b>              | <b>36,921.65</b>        | <b>100.00</b>                           |

\* Includes ₹ 2,670.28 crore as share of income tax received from Union Government.

### TREND IN REVENUE RECEIPTS

(₹ in crore)

| Year      | Tax Revenue | Non-Tax Revenue | Grants-in-aid and Contributions | Gross Revenue Receipts | NSDP               | Percentage of Gross Revenue Receipts to NSDP |
|-----------|-------------|-----------------|---------------------------------|------------------------|--------------------|--|
| 2005-2006 | 17,056.71   | 1,018.81        | 5,650.37                        | 23,725.89              | 2,15,324.80        | 11.02  |
| 2006-2007 | 20,200.37   | 1,248.76        | 4,379.18                        | 25,828.31              | 2,39,726.51        | 10.77  |
| 2007-2008 | 23,855.40   | 1,473.09        | 4,838.90                        | 30,167.39              | 3,09,356.82        | 9.75   |
| 2008-2009 | 25,740.93   | 4,966.39        | 6,197.07                        | 36,904.39              | 3,41,968.66        | 10.79  |
| 2009-2010 | 28,548.14   | 2,438.11        | 5,935.40                        | 36,921.65              | 4,10,006.43<br>(*) | 9.01   |



### Capital Receipts

Compared to the Revised estimates, there was an overall decrease of ₹ 8,159.16 crore in Capital Receipts. This was mainly under Public Debt-Internal Debt of the State Government & Public Account.

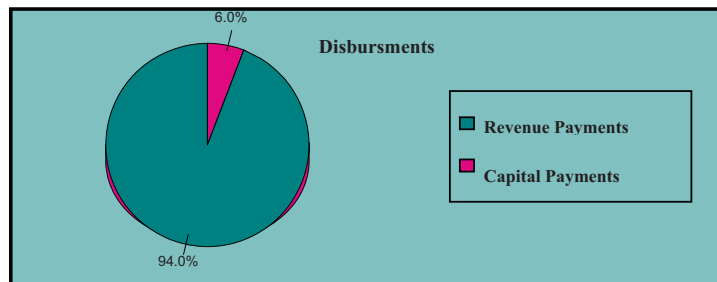
(\*) This represents the GSDP figures for the year 2009-2010.

## CHAPTER III

### DISBURSEMENTS

(₹ in crore)

| Total Payments   | 62,263.38 | %age of Total |
|------------------|-----------|---------------|
| Revenue Payments | 58,499.88 | 93.96%        |
| Capital Payments | 3,763.50  | 6.04%         |



#### Revenue Expenditure

Revenue Disbursement (net) was 14.27 per cent of GSDP. It was lower than budget estimates by ₹ 1,672.65 crore, ₹ 1,480.75 crore less under Plan and ₹ 191.9 crore less under Non Plan.

#### Capital Expenditure

Capital Expenditure were 0.92 per cent of GSDP. It was lower than budget estimates by ₹ 1,343.71 crore, ₹ 1,287.10 crore less under Plan and ₹ 56.61 crore less under Non Plan.

#### Plan Expenditure

During the year, Plan Disbursements were ₹ 10,800.63 crore under State Plan and ₹ 2,052.00 crore under Centrally Plan / Centrally Sponsored Plan Schemes.

#### Non-Plan Expenditure

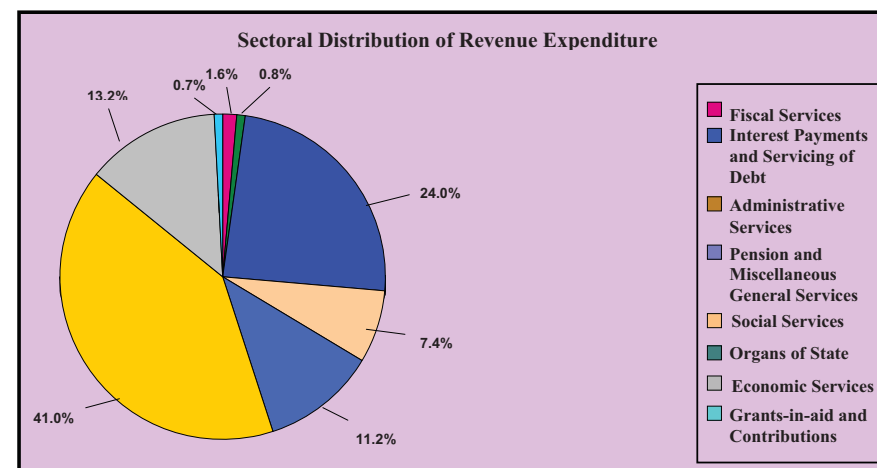
Non-Plan Expenditure during the year was ₹ 49,410.82 crore, comprising of ₹ 48,530.10 crore under Revenue and ₹ 880.67 crore under Capital.

#### Salary and Pension disbursement

With reference to revenue receipts of the State, Salary disbursement covers 26.2% during the year as compared to 19.84% in 2005-2006 and Pension payment formed 17.63% in this year as against 15.35% in 2005-2006.

Sectoral distribution of expenditure and its percentage to total revenue expenditure is given below :-

| Components  | Amount (₹ in crore) | Percentage to total Revenue Expenditure |
|---|---------------------|---|
| <b>A. Fiscal Services</b>                                     | <b>940.28</b>       | <b>1.61</b>                             |
| (i) Collection of Taxes on Income and Expenditure             | 17.74               | 0.03                                    |
| (ii) Collection of Taxes on Property and Capital transactions | 625.47              | 1.07                                    |
| (iii) Collection of Taxes on Commodities and Services         | 253.26              | 0.43                                    |
| (iv) Other Fiscal Services                                    | 43.81               | 0.08                                    |
| <b>B. Organs of State</b>                                     | <b>487.62</b>       | <b>0.83</b>                             |
| <b>C. Interest Payment and Servicing of Debt</b>              | <b>14,037.12</b>    | <b>24.00</b>                            |
| <b>D. Administrative Services</b>                             | <b>4,355.16</b>     | <b>7.45</b>                             |
| <b>E. Pensions and Miscellaneous General Services</b>         | <b>6,536.61</b>     | <b>11.17</b>                            |
| <b>F. Social Services</b>                                     | <b>23,995.96</b>    | <b>41.02</b>                            |
| <b>G. Economic Services</b>                                   | <b>7,741.84</b>     | <b>13.23</b>                            |
| <b>H. Grants-in-aid Contributions</b>                         | <b>405.29</b>       | <b>0.69</b>                             |
| <b>TOTAL EXPENDITURE (REVENUE ACCOUNT)</b>                    | <b>58,499.88</b>    | <b>100.00</b>                           |



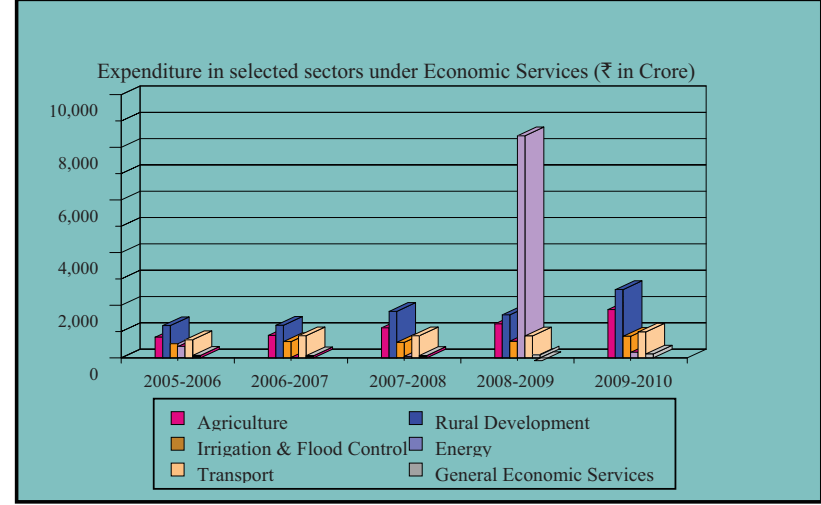
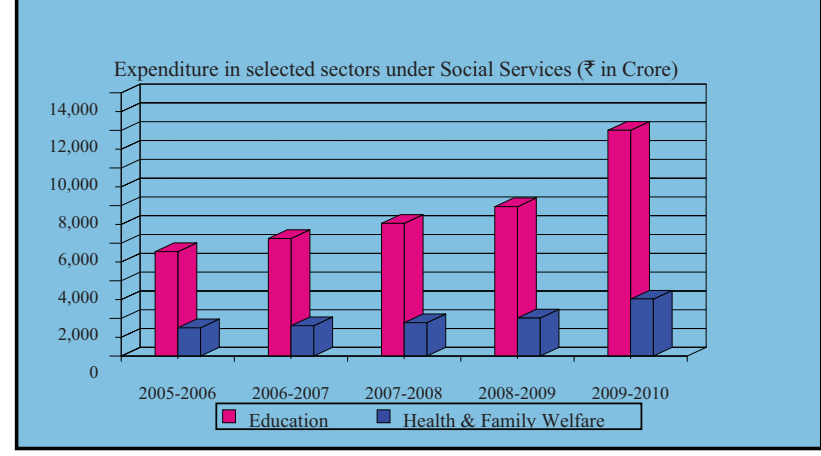
## TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2005-2006 and 2009-2010 (5 years) is brought out below :-

(₹ in crore)

| Sector                                | 2005-2006 | % of B.E. | % of R.E. | 2006-2007 | % of B.E. | % of R.E. | 2007-2008 | % of B.E. | % of R.E. | 2008-2009 | % of B.E. | % of R.E. | 2009-2010 | % of B.E. | % of R.E. |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>A. Social Services</b>             |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| i) Education, Sports, Art and Culture | 5,554.61  | 99.51     | 95.65     | 6,254.09  | 93.42     | 95.33     | 7,055.56  | 103.2     | 96.20     | 7,948.27  | 99.46     | 92.85     | 12,009.84 | 98.05     | 96.55     |
| ii) Health and Family Welfare         | 1,504.57  | 91.74     | 91.21     | 1,611.05  | 90.94     | 91.53     | 1,773.80  | 95.32     | 91.07     | 2,020.34  | 96.54     | 97.26     | 3,025.17  | 104.33    | 103.46    |
| <b>B. Economic Services</b>           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |
| i) Agriculture and Allied Activities  | 784.05    | 87.01     | 85.96     | 855.04    | 90.12     | 92.61     | 1,143.37  | 119.06    | 95.13     | 1,292.51  | 100.18    | 94.11     | 1,836.45  | 111.57    | 98.71     |
| ii) Rural Development                 | 1,226.12  | 95.27     | 82.41     | 1,236.89  | 82.18     | 59.61     | 1,765.80  | 99.38     | 73.77     | 1,636.09  | 84.86     | 63.46     | 2,598.47  | 119.04    | 84.22     |
| iii) Irrigation and Flood Control     | 537.69    | 96.89     | 98.44     | 617.51    | 108.31    | 93.73     | 586.85    | 95.02     | 97.25     | 637.42    | 95.58     | 94.55     | 818.60    | 93.94     | 97.84     |
| iv) Energy                            | 424.81    | 8496.2    | 66.56     | 16.40     | 182.02    | 96.41     | 57.90     | 153.99    | 149.30    | 8,437.54  | 17361.19  | 99.75     | 209.19    | 294.01    | 494.54    |
| v) Transport                          | 693.53    | 109.27    | 98.48     | 840.42    | 101.94    | 99.36     | 840.66    | 95.9      | 93.48     | 833.73    | 91.49     | 92.37     | 983.40    | 89.99     | 100.25    |
| vi) General Economic Services         | 94.52     | 96.2      | 86.55     | 82.11     | 86.95     | 74.27     | 90.29     | 82.4      | 72.55     | 113.56    | 90.48     | 69.37     | 145.79    | 89.72     | 75.05     |

12

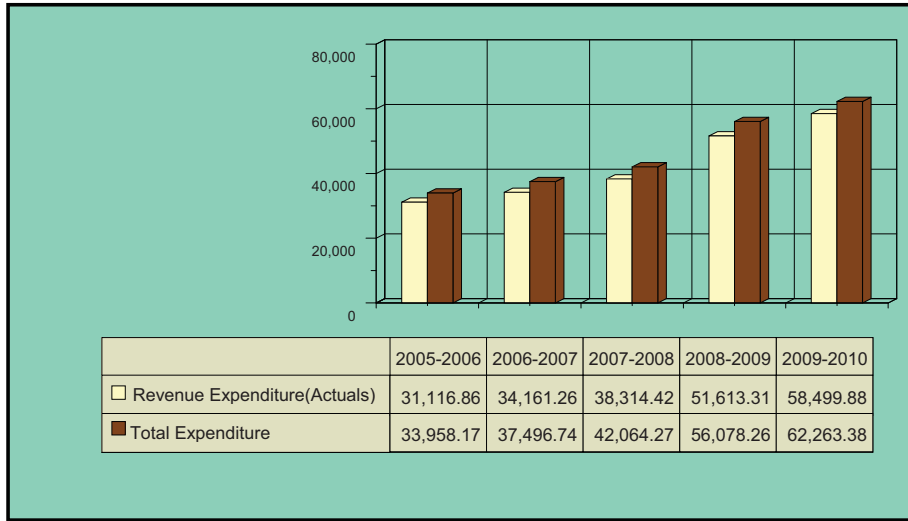


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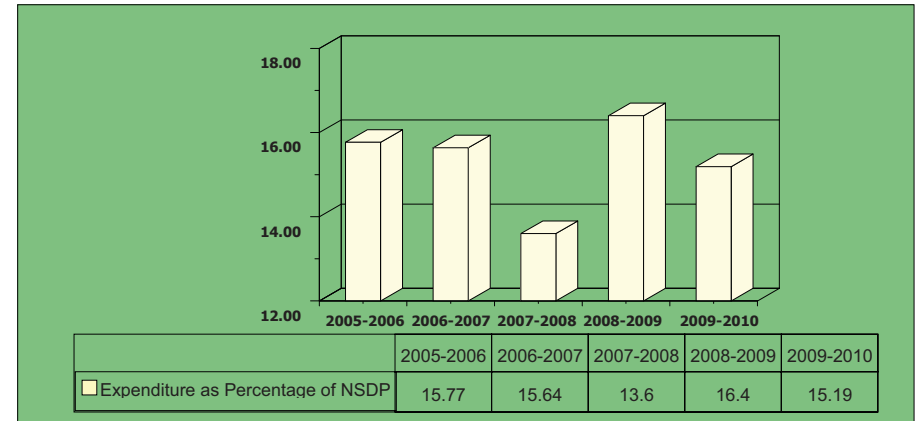


### Expenditure as percentage of NSDP

| Year      | Revenue Expenditure (Actuals) (Rupees in crore) | Total Expenditure (Rupees in crore) | NSDP            | Percentage increase compared to previous year |                   |       | Government Expenditure as percentage of NSDP |
|-----------|---|-------------------------------------|-----------------|---|-------------------|-------|--|
|           |   |                                     |                 | Revenue Expenditure                           | Total Expenditure | NSDP  |  |
| 2005-2006 | 31,116.86                                       | 33,958.17                           | 2,15,324.80     | 10.55   | 8.43              | 9.72  | 15.77  |
| 2006-2007 | 34,161.26                                       | 37,496.74                           | 2,39,726.51     | 9.78  | 10.42             | 11.33 | 15.64  |
| 2007-2008 | 38,314.42                                       | 42,064.27                           | 3,09,356.82     | 12.16   | 12.18             | 29.05 | 13.60  |
| 2008-2009 | 51,613.31                                       | 56,078.26                           | 3,41,968.66     | 34.71   | 33.32             | 10.54 | 16.40  |
| 2009-2010 | 58,499.88                                       | 62,263.38                           | 4,10,006.43 (*) | 13.34   | 11.03             | 19.90 | 15.19  |



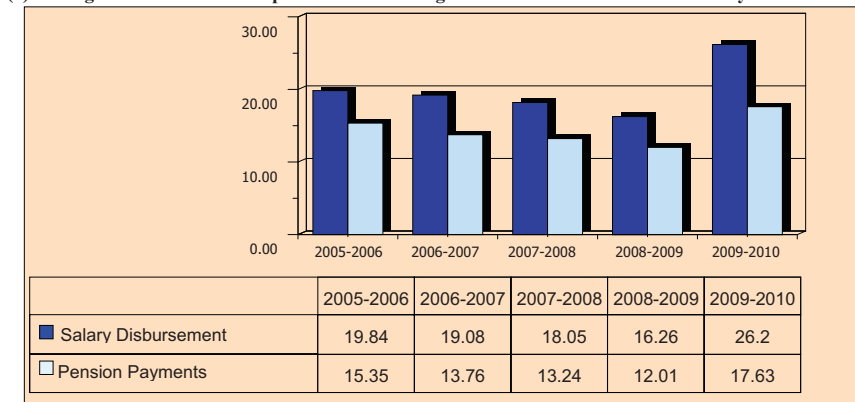
(\*) This represents the GSDP figure for the year 2009-2010



### Trend in expenditure on Salary and Pension Components

| Head                    | 2005-2006  |                             | 2006-2007  |                             | 2007-2008  |                             | 2008-2009  |                             | 2009-2010  |                             |
|-------------------------|------------|-----------------------------|------------|-----------------------------|------------|-----------------------------|------------|-----------------------------|------------|-----------------------------|
|                         | ₹ in crore | % of Total Revenue Receipts | ₹ in crore | % of Total Revenue Receipts | ₹ in crore | % of Total Revenue Receipts | ₹ in crore | % of Total Revenue Receipts | ₹ in crore | % of Total Revenue Receipts |
| Salary (*) Disbursement | 4,707.81   | 19.84                       | 4,930.23   | 19.08                       | 5,445.73   | 18.05                       | 5,999.11   | 16.26                       | 9,674.59   | 26.20                       |
| Pension Payment         | 3,641.50   | 15.35                       | 3,552.69   | 13.76                       | 3,995.40   | 13.24                       | 4,432.79   | 12.01                       | 6,510.57   | 17.63                       |

(\*) The figures exclude salaries paid under '02- Wages' and '31-Grants-in-aid -01-Salary Grants'

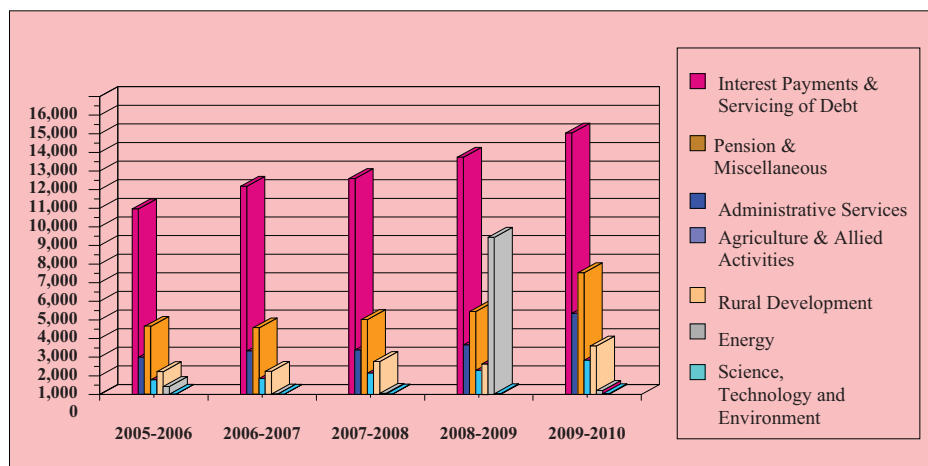


### Trend in Area-wise Expenditure

The overall increase in the Government's total expenditure during the year compared to 2005-2006 (5 years) has been ₹ 28305.21 crore (83.35% increase). Growth in major areas of Revenue Expenditure is shown in the following table :-

(₹ in crore)

| Areas of Expenditure                        | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | % Increase in 2009-2010 over last year |
|---|-----------|-----------|-----------|-----------|-----------|--|
| Interest payments and servicing of Debt     | 9,968.76  | 11,178.88 | 11,593.56 | 12,740.99 | 14,037.12 | 10.17                                  |
| Administrative Services                     | 1,996.09  | 2,331.59  | 2,388.71  | 2,657.49  | 4,355.16  | 63.88                                  |
| Pensions and Miscellaneous General Services | 3,656.01  | 3,576.66  | 4,021.45  | 4,455.83  | 6,536.61  | 46.70                                  |
| Agriculture and Allied Activities           | 784.05    | 855.04    | 1,143.37  | 1,292.51  | 1,836.45  | 42.08                                  |
| Rural Development                           | 1,226.12  | 1,236.89  | 1,766.80  | 1,636.09  | 2,598.47  | 58.82                                  |
| Energy                                      | 424.81    | 16.40     | 57.90     | 8,437.54  | 209.19    | -97.52                                 |
| Science Technology and Environment          | 6.03      | 8.86      | 19.84     | 37.98     | 35.58     | -6.32                                  |



## CHAPTER IV

### DEBTS AND LIABILITIES

Outstanding Debt at the end of 2009-2010 was ₹1,56,282.74 crore, comprising of Internal Debt of ₹ 1,36,920.95 crore and Loans and Advances from Central Government Rs. 12,566.80 crore and other liabilities accounted for under Public Account ₹ 6,794.99 crore.

The State also acts as a banker and trustee in respect of deposits like Small Savings collections, Provident Funds and Deposits. There was an overall increase of ₹ 1,771.59 crore in respect of such liabilities (Small Savings and Deposits) of State Government during 2009-2010.

Interest payments on debt and other liabilities totalling ₹ 13,305.12 crore constituted 22.74 percentage of revenue expenditure of ₹ 58,499.88 crore. Interest payments on public debts were ₹ 13,305.12 crore (₹ 10,702.35 crore on Internal Debt, ₹ 1,664.18 crore on Loans and Advances from Central Government and ₹ 938.59 crore on Other Liabilities). Expenditure on account of interest payments increased by ₹ 1236.13 crore during 2009-2010.

### INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 10,675.98 crore at the end of 2009-2010. Dividends received during the year were ₹ 0.48 crore (i.e. 0%) on investment. During 2009-2010 investments in PSUs increased by ₹ 512.77 crore.

### LOANS AND ADVANCES BY THE STATE GOVERNMENT

Progressive balance of Loans and Advances given by the State Government at the end of 2009-2010 was ₹ 13,946.82 crore. Recovery of principal amount aggregating to ₹ 3,162.71 crore and interest on loan amounting to ₹ 5,201.75 crore were in arrears at the end of 31 March 2010.

Progressive balance of Loans and Advances to Government Companies/ Corporation, non-Government Institutes, Local bodies, etc. at the end of 2009-2010 stood at ₹ 11,477.87 crore.

### FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc during 2009-2010 was ₹ 11,684.31 crore. It increased from ₹ 6,006.09 crore in 2005-2006 to ₹ 11,684.31 crore in 2009-2010 which was 94.54 percent increase in the last five years. Educational Institutions consumed the major portion ( 91 to 95 percent ) of the total grant during the five years from 2005-2006 to 2009-2010.

### Trend in Liabilities

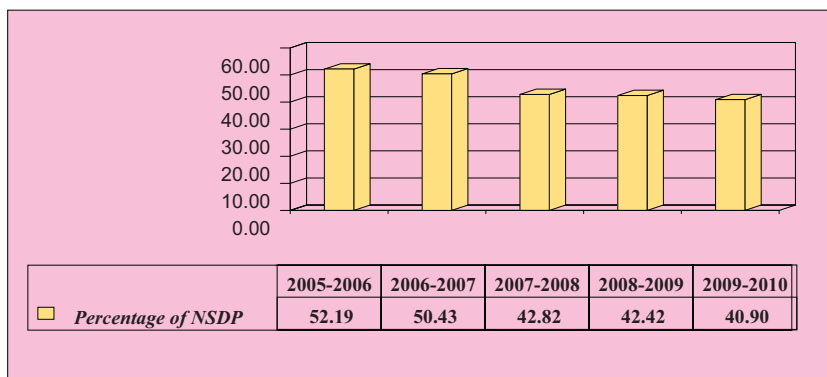
Liabilities of the State Government increased by ₹ 55,296.58 crore from ₹ 1,12,385.65 crore in 2005-2006 to ₹ 1,67,682.23 crore during 2009-2010. Public debt comprising Internal Debt of the State Government and Loans and Advances from the Central Government decreased by ₹ 50,050.56 crore from ₹ 99,437.19 crore in 2005-2006 to ₹ 1,49,487.75 crore at the end of current year. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the State Legislature. Details of the Public Debt and total Liabilities of the State Government are as under.

(₹ in Crore)

| Year      | Internal Debt | Loans & Advances from Central Govt. | Total Public Debt | Small Savings | Provident Funds | Other Obligations | Total Liabilities * | NSDP            | Total Liability as % of NSDP |
|-----------|---------------|-------------------------------------|-------------------|---------------|-----------------|-------------------|---------------------|-----------------|------------------------------|
| 2005-2006 | 83,995.39     | 15,441.80                           | 99,437.19         | 82.86         | 4,986.05        | 7,879.55          | 112385.65           | 2,15,324.80     | 52.19                        |
| 2006-2007 | 91,979.07     | 14,784.11                           | 1,06,763.17       | 74.66         | 5,308.15        | 8,745.63          | 120891.61           | 2,39,726.51     | 50.43                        |
| 2007-2008 | 1,03,355.35   | 14,160.63                           | 1,17,515.99       | 65.57         | 5,636.19        | 9,255.60          | 132473.35           | 3,09,356.82     | 42.82                        |
| 2008-2009 | 1,15,076.96   | 13,575.32                           | 1,28,652.28       | 55.83         | 6,001.26        | 10,365.80         | 145075.17           | 3,41,968.66     | 42.42                        |
| 2009-2010 | 1,36,920.95   | 12,566.80                           | 1,49,487.75       | 44.23         | 6,750.76        | 11,399.49         | 167682.23           | 4,10,006.43 (#) | 40.90                        |

\* Small Savings, Provident Funds, Non-Interest bearing obligations such as deposits of Local Funds, Other Earmarked Funds etc.

# This represents the GSDP Figures for the year 2009-2010.

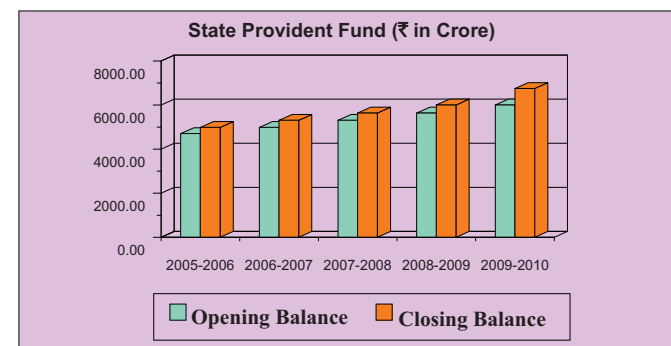


### STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table.:

(₹ in crore)

| Year      | Opening Balance | Receipts | Payments | Net accretion for the year | Closing Balance | Interest charged on balance of P.F. |
|-----------|-----------------|----------|----------|----------------------------|-----------------|-------------------------------------|
| 2005-2006 | 4,705.02        | 1,099.76 | 818.72   | 281.04                     | 4,986.05        | 354.64                              |
| 2006-2007 | 4,986.05        | 1,176.93 | 854.82   | 322.11                     | 5,308.15        | 379.39                              |
| 2007-2008 | 5,308.15        | 1,240.75 | 912.72   | 328.03                     | 5,636.19        | 355.49                              |
| 2008-2009 | 5,636.19        | 1,413.54 | 1,048.48 | 365.06                     | 6,001.25        | 413.54                              |
| 2009-2010 | 6,001.25        | 1,815.38 | 1,065.86 | 749.52                     | 6,750.77        | 450.56                              |



### GUARANTEES

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by the Statutory Corporations, Government Companies, Co-operative Societies, etc. is given below.

(₹ in crore)

| At the end of the year | Amount Guaranteed (Principal only) | Amount Outstanding |          |
|------------------------|------------------------------------|--------------------|----------|
|                        |                                    | Principal          | Interest |
| 2005-2006              | 22,378.72                          | 14,084.92          | 72.80    |
| 2006-2007              | 21,826.39                          | 13,136.64          | 32.10    |
| 2007-2008              | 23,117.70                          | 13,683.86          | 40.69    |
| 2008-2009              | 19,974.49                          | 11,972.75          | 43.70    |
| 2009-2010              | 20,298.38                          | 10,354.63          | 39.67    |

## WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of ₹ 2.48 crores with Reserve Bank of India. The larger the amount and greater the number of times such Ways and Means Advances are taken or draws made, the more it reflects the adverse position of the cash balance of the State Government.

| Year  | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 |
|---|-----------|-----------|-----------|-----------|-----------|
| i) Number of days on which Minimum balance was maintained | 365       | 365       | 366       | 365       | 357       |
| a) Without obtaining any advanc                           | 362       | 358       | 178       | 199       | 270       |
| b) By obtaining Ways and Means Advances                   | 3         | 7         | 123       | 162       | 87        |
| ii) Number of days on which overdraft was taken           | 0         | 0         | 65        | 4         | 8         |

## GENERAL CASH BALANCE

The closing cash balance according to the Reserve Bank of India was ₹ 77.42 crore (debit) against the general cash balance of ₹ 101.94 crore (credit) reflected in State Govt. accounts. The difference of ₹ 24.52 crore (credit) was under reconciliation with the treasuries.

Investments held in the Cash Balance Investment Account as on 31st March, 2010 were ₹ 603.31 Crore.

Other cash balance and investment comprising cash with departmental officers (₹ 38.84 Crore), permanent advances with departmental officers (₹ 1.63 Crore) and investment of earmarked funds (₹ 4,040.12 Crore) as on 31st March 2010 were ₹ 4,080.59 Crore.

## CONTINGENCY FUND

Contingency Fund of the State is designed to meet needs of emergent expenditure not provided in the budget. The following details will indicate the extent of use of this Fund during the year.

|   | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 |
|---|-----------|-----------|-----------|-----------|-----------|
| Number of withdrawals from Contingency Fund                     | 37        | 46        | 44        | 24        | 18        |
| Total withdrawals from Contingency Fund (₹ in crore)            | 5.72      | 14.85     | 9.60      | 3.48      | 16.79     |
| Withdrawals from Contingency Fund as percentage to Total Budget | 0.013     | 0.032     | 0.019     | 0.004     | 0.019     |
| % of Corpus of the Contingency Fund (₹ 20 Crore)                | 28.60     | 74.25     | 48.00     | 17.40     | 83.95     |

## CHAPTER V

### APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of West Bengal for the year 2009-2010 present the accounts of expenditure in the year ended 31 March, 2010 compared with the amounts specified in the Schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2009-2010, there was actual expenditure of Rs. 80,836.11 crore, comprising ₹59,860.09 crore Revenue Expenditure, ₹ 3,226.97 crore Capital Expenditure, ₹ 16,996.62 crore Repayment of Debt and ₹ 752.44 crore Loans and advances by the State Government. There were savings/excess under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State legislature.

### Highlights

(₹ in Crore)

| Sl. No. | Nature of Expenditure     | Original Grant   | Supple - mentary Grant | Re- appropriation | Total            | Actual Expen- diture | Savings(-) Excess(+) |
|---------|---------------------------|------------------|------------------------|-------------------|------------------|----------------------|----------------------|
| 1       | <b>Capital</b>            |                  |                        |                   |                  |                      |                      |
|         | Charged                   | 0.00             | 12.38                  |                   | 12.38            | 12.04                | -0.34                |
| 2       | Voted                     | 4,490.74         | 523.46                 |                   | 5,014.20         | 3,214.92             | -1,799.28            |
|         | <b>Loans and Advances</b> |                  |                        |                   |                  |                      |                      |
| 3       | Charged                   | 0.00             | 0.00                   |                   | 0.00             | 0.00                 | +0.00                |
|         | Voted                     | 911.60           | 31.82                  |                   | 943.42           | 752.44               | -190.98              |
| 4       | <b>Public Debt</b>        |                  |                        |                   |                  |                      |                      |
|         | Charged                   | 14,562.39        | 122.33                 |                   | 14,684.72        | 16,996.62            | +2,311.90            |
| 5       | Voted                     | 0.00             | 0.00                   |                   | 0.00             | 0.00                 | +0.00                |
|         | <b>Revenue</b>            |                  |                        |                   |                  |                      |                      |
| 6       | Charged                   | 14,010.57        | 120.36                 |                   | 14,130.93        | 14,129.68            | -1.25                |
|         | Voted                     | 47,003.99        | 3,126.05               |                   | 50,130.04        | 45,730.41            | -4,399.63            |
|         |                           | <b>80,979.29</b> | <b>3,936.40</b>        |                   | <b>84,915.69</b> | <b>80,836.11</b>     | <b>-4,079.58</b>     |

### Departments with Highest Expenditure:

| Sl. No. | Name of the Department                         | Expenditure in crore of ₹ |         |           |
|---------|--|---------------------------|---------|-----------|
|         |  | Revenue                   | Capital | Total     |
| 1       | Finance (Fa, If & Ft)                          | 21,297.95                 | 60.46   | 21,358.41 |
| 2       | Education (School)                             | 9,874.88                  | 6.51    | 9,881.39  |
| 3       | Panchayat And Rural Development                | 3,233.79                  | 2.64    | 3,236.43  |
| 4       | Health And Family Welfare                      | 2,887.32                  | 222.84  | 3,110.16  |
| 5       | Home   | 2,924.00                  | 107.71  | 3,031.71  |
| 6       | Public Works                                   | 1,483.64                  | 637.67  | 2,121.31  |
| 7       | Food And Supplies                              | 2,246.16                  | 4.78    | 2,250.94  |
| 8       | Municipal Affairs                              | 2,144.85                  | 13.77   | 2,158.62  |
| 9       | Education (Higher)                             | 1,492.01                  | 18.19   | 1,510.20  |
| 10      | Women And Child Development And Social Welfare | 1,468.84                  | 0.00    | 1,468.84  |

Details of persistent savings/excesses on a few selected grants/appropriations are given below:

### TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS/EXCESS

(₹ in Crore)

| Year      | Grant No, Major Head               | Total allocation | Savings - Excess + | Savings/excess As percentage Of total grant |
|-----------|------------------------------------|------------------|--------------------|---|
| 2005-2006 | No.03, 2013 - Council of Ministers | 4.14             | -0.63              | -15.22                                      |
| 2006-2007 | No.03, 2013 - Council of Ministers | 4.27             | -0.78              | -18.27                                      |
| 2007-2008 | No.03, 2013 - Council of Ministers | 4.89             | 0.03               | 0.61  |
| 2008-2009 | No.03, 2013 - Council of Ministers | 5.15             | -0.83              | -16.12                                      |
| 2009-2010 | No.03, 2013 - Council of Ministers | 5.82             | -1.55              | -26.63                                      |
| 2005-2006 | No.28, 2216/4216 - Housing         | 55.39            | -6.05              | -10.92                                      |
| 2006-2007 | No.28, 2216/4216 - Housing         | 71.55            | -19.27             | -26.93                                      |
| 2007-2008 | No.28, 2216/4216 - Housing         | 84.09            | 3.60               | 4.28  |
| 2008-2009 | No.28, 2216/4216 - Housing         | 72.38            | -15.04             | -20.78                                      |
| 2009-2010 | No.28, 2216/4216 - Housing         | 582.06           | -1.24              | -0.21                                       |

## CHAPTER VI

### RENDERING OF ACCOUNTS TO THE ACCOUNTANT GENERAL

#### DELAY IN RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the departmental figures with the accounts figures.

Before annual accounts are finalised, the Heads of the Departments reconcile the departmental accounts figures with those booked in accounts compiled by the Principal Accountant General. The reconciliation of accounts figures is to be done monthly but during the year reconciliation of the accounts by the Departmental Authorities was not done in time.

| Sl. No | Departments                               | Delay in months |
|--------|---|-----------------|
| 1.     | Finance                                   | 9               |
| 2.     | Home                                      | 6               |
| 3.     | Power And Non-Conventional Energy Sources | 6               |
| 4.     | Irrigation And Waterways                  | 6               |
| 5.     | Health And Family Welfare                 | 6               |
| 6.     | Forest                                    | 6               |
| 7.     | Municipal Affairs                         | 6               |
| 8.     | Excise                                    | 6               |

The Departments / Controlling Officers who are persistent and chronic defaulters in reconciliation of accounts are (1) Finance (Fa, If & Ft) (2) Excise (3) Information And Cultural Affairs and (4) Consumer Affairs.

#### Status of Reconciliation

| <u>2009-2010</u>                                |     |
|---|-----|
| Total no. of Controlling Officers (CO):         | 185 |
| No. of COs fully reconciled till March, 2010 :  | 12  |
| No. of COs partly reconciled till March, 2010 : | 22  |
| No. of COs not reconciled till March, 2010 :    | 151 |

#### SUBMISSION OF ACCOUNTS BY THE TREASURIES

##### Rendition of Accounts to Pr.A.G.(A&E) W.B.

During the year a total of 1044 accounts were received from the Treasuries.

During the year the average delay on the part of the treasuries in submission of Monthly Accounts to this office was not significant and the Monthly Civil Accounts were compiled and closed within the due dates.

