

FINANCE ACCOUNTS

VOLUME - 1

2010 - 2011

GOVERNMENT OF WEST BENGAL

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year ending 31 March 2011 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-1 contains the consolidated position of the state of finances and Volume-2 depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of West Bengal and the statements received from the Reserve Bank of India. Statement Nos. 9, 14(2)(Part), 15(b)(i)(Part), explanatory notes to Statement No. 11 (Part), Appendix-V (Part) and Appendix-X in this compilation have been prepared directly from the information received from the Government of West Bengal/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of West Bengal are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the **Principal Accountant General (A&E), West Bengal**. The audit of these accounts is independently conducted through the office of the **Principal Accountant General (Audit), West Bengal** in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of West Bengal for the year 2010-2011.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of West Bengal being presented separately for the year ended 31 March 2011.



(VINOD RAI)

Comptroller and Auditor General of India

Date :

Place : New Delhi

A. Broad overview of the Structure of Government Accounts

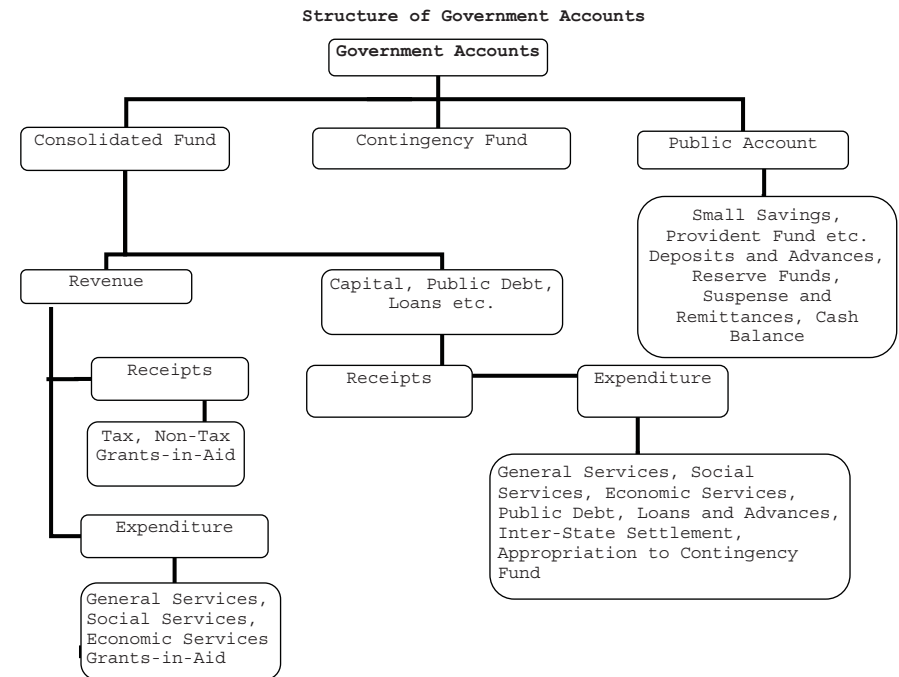
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances form the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. Divisions, Sections, Sectors etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue' and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts' and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub-sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. What do The Statements contain

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. **Statement of financial position:** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. **Statement of receipts and disbursement:** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. **Statement of receipts (consolidated fund):** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. **Statement of expenditure (consolidated fund):** This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I, which represents Cash Balances and Investments of Cash Balances.

Volume 2 comprises three parts.

Part I. Volume 2: This part contains **six statements** as given below:

5. **Statement of progressive capital expenditure:** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. **Statement of Borrowings and other liabilities:** Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
7. **Statement of Loans given by the Government:** The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. **Statement of Grants in aid given by the State Government, organised by grantee institutions group wise.** It includes a note on grants given in kind also.
9. **Statement of Guarantees given by the Government:** Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. **Statement of Voted and Charged Expenditure:** This statement presents details of voted and charged expenditure of the Government.

Part II. Volume 2: This part contains nine **statements** presenting details of transactions **by minor head** corresponding to statements in volume 1 and part I of volume 2.

11. **Detailed Statement of Revenue and Capital Receipts by minor heads:** This statement presents the revenue and capital receipts of the Government in detail.
12. **Detailed Statement of Revenue Expenditure by minor heads:** This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. **Detailed Statement of Capital Expenditure:** This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure up to the end of the year is also depicted.
14. **Detailed Statement of Investments of the Government:** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.

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15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc. from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part I volume 2.

16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part I volume 2.

17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.

18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.

19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III. Volume 2: This part contains **appendices** on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance Accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. Ready Reckoner

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The numbers of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (Including Grants received)	2,3	11	-
Revenue Expenditure	2,4	12	II(Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	-
Capital Expenditure	1,2,4	5,13,17	-
Loans and Advances given by the Government	1,2,7	16	-
Debt Position/Borrowings	1,2,6	15	-

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Investments of the Government in Companies, Corporations etc.	-	14	-
Cash	1,2	-	I,VIII
Balance in Public Account and investments thereof	1,2	18,19	-
Guarantees	-	9	-
Schemes	-	-	V(Externally Aided Projects), VI, VII

D. Book Adjustments

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

- (i) Adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF))
- (ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund (State Disaster Response Fund), Reserve Funds, Sinking Fund etc.
- (iii) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund
- (iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.
- (v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance Commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Assets ¹	Reference (Sl. No.)		As at 31 st March 2011	As at 31 st March 2010
	Notes to Accounts	Statement		
Cash		Statement 18,19 and Appendix-I.		
(i) Cash in Treasuries and Local Remittances			0.47	0.35
(ii) Departmental Balances			24.75	38.84
(iii) Permanent Imprest			1.63	1.63
(iv) Cash Balance Investments			-0.69	603.31
(v) Deposits with Reserve Bank of India			168.77	101.24
(vi) Investments from Earmarked funds ²			5,480.96	4,040.12
Total : Cash			5,675.89	4,785.49
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.		14	10,850.42	10,675.98
(ii) Other Capital Expenditure		5,13	20,325.99	18,274.67
Total : Capital Expenditure		5,13	31,176.41	28,950.65
Contingency Fund (unrecouped)		18	0.03	2.70
Loans and Advances		7,16	13,982.07	13,946.83
Advances with departmental officers		18	29.95	29.31
Suspense and Miscellaneous Balances			0.00	0.00
Remittance Balances			0.00	0.00
Cumulative excess of expenditure over receipts³			1,45,346.54	1,24,003.13
Grand Total			1,96,210.89	1,71,718.11

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Liabilities ¹	Reference (Sl.No.)		As at 31 st March 2011	As at 31 st March 2010
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,15	1,55,124.15	1,36,920.94
(ii) Loans and Advances from Central Government		6,15		
Non -Plan Loans			1,624.03	2,520.03
Loans for State Plan Schemes			10,637.13	9,989.17
Loans for Central Plan Schemes			3.50	3.50
Loans for Centrally Sponsored Plan Schemes			51.13	51.93
Other Loans			2.17	2.17
Total : (ii)			12,317.96	12,566.80
Total Borrowings			1,67,442.11	1,49,487.74
Contingency Fund (Corpus)		18	20.00	20.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		6,18	7,924.34	6,795.00
(ii) Deposits		18	12,047.74	11,148.19
(iii) Reserve Funds		18	5,454.18	221.98
(iv) Remittance Balances		18	148.06	412.59
(v) Suspense and Miscellaneous Balances ⁴		18	3,174.46	3,632.61
Total Liabilities			28,748.78	22,210.37
Cumulative excess of receipts over expenditure³			0.00	0.00
Grand Total			1,96,210.89	1,71,718.11

Explanatory Notes:

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

² There is no investment out of earmarked funds in shares of companies during 2009-2010 and 2010-2011.

³ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

⁴ 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Cash Imprest' which are included separately under 'Cash'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts		Disbursements		
	2010-11	2009-10	2010-11	2009-10
Part-I Consolidated Fund				
Section-A: Revenue				
Revenue Receipts	47,264.20	36,921.65	Revenue Expenditure	64,538.16
Tax revenue (raised by the State)	21,128.74	16,899.98	Salaries ¹	10,728.83
Non-tax revenue	2,380.49	2,438.11	Subsidies ¹	2,093.42
			Grants-in-aid ²	22,640.12
			Grants for creation of Capital Assets ¹	591.81
Interest receipts	716.84	362.83	General services	23,842.26
Others	1,663.65	2,075.28	Interest Payment and service of debt	14,517.30
			Pension	8,077.96
Share of Union Taxes/Duties	15,954.95	11,648.16	Others	1,247.00
			Social services	4,063.16
			Economic services	154.40
Grants from Central Government	7,800.02 (a)	5,935.40	Compensation and assignment to Local Bodies and PRIs under Major Head 3604	424.16
Revenue Deficit	17,273.96	21,578.23	Revenue Surplus	0.00
Section-B: Capital				
Capital Receipts	0.00	0.00	Capital Expenditure	2,225.75
			Salaries ⁴	0.00
			Grants-in Aid	0.00
			General Services	106.86
			Social Services	476.28
			Economic Services	1,642.61
Recoveries of Loans and Advances	372.49 (b)	387.10	Loans and Advances disbursed	407.73
			General Services	0.00
			Social Services	139.80
			Economic Services	265.75
			Others	2.18
Public debt receipts	44,174.45	37,832.08	Repayment of Public Debt	26,220.08
Internal Debt ³ (market loans etc.)	43,878.56	37,532.25	Internal Debt ³ (market loans)	25,675.36

¹ Figures of Salary, Subsidy, Grants-in-Aid and Grants for Creation of Capital Assets have been summed up across all Sectors to present a consolidated figure. Accordingly the Sectors exclude such figures of expenditure.

² Grants-in-Aid includes the total of dedicated Object Head '31' and excludes the figures of 'compensation and assignment of taxes, duties to the Local Bodies' under Major Head '3604' which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

³ An amount of ₹12,189.24 crore and ₹2,100.82 crore represent receipt and expenditure respectively towards National Small Savings Fund.

⁴ There is no salary expenditure under Section - B "Capital Expenditure" during 2010-11. The figure of Salary expenditure depicted relates to the year 2009-10.

(a) Difference with Statement No. 11 is due to rounding.

(b) Difference with Statement No. 16(1) is due to rounding.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts		Disbursements		
	2010-11	2009-2010	2010-11	2009-10
Loans from GOI	295.89	299.83	Loans from GOI	544.72
Net of Inter-State settlement	0.00	0.00	Net of Inter-State settlement	0.00
Total Receipts Consolidated Fund	91,811.14	75,140.83	Total Expenditure Consolidated Fund	93,391.72
Deficit in Consolidated Fund	1,580.58	4,119.17	Surplus in Consolidated Fund	0.00
Part II Contingency Fund				
Contingency Fund	2.70	1.43	Contingency Fund	0.03
Part III Public Account⁴				
Small savings etc.	2,384.99	1,831.72	Small savings, etc.	1,255.66
Reserves & Sinking Funds	2,119.63	1,633.35	Reserves & Sinking Funds	2,368.40
Deposits	23,022.63	20,618.52	Deposits	22,152.39
Advances	420.99	382.77	Advances	421.63
Suspense and Miscellaneous⁵	63,895.34	67,832.67	Suspense and Miscellaneous⁵	63,735.40
Remittances	5,270.24	5,232.82	Remittances	5,534.77
Total Receipts Public Account	97,113.82	97,531.85	Total Disbursements Public Account	95,468.25
Deficit in Public Account	0.00	0.00	Surplus in Public Account	1,645.57
Opening Cash Balance	101.59	(-221.85)	Closing Cash Balance	169.24
Increase in Cash Balance	67.65	323.44	Decrease in Cash Balance	0.00

⁴ For details please refer to Statement No. 18 in Volume 2.

⁵ "Suspense and Miscellaneous" includes "other accounts" such as Cash Balance Investments Account (Major Head-8673), etc. The figures may appear huge on account of these other Accounts. Details may please be seen in Statement No. 18.

Explanatory Note: The cash balance represents the combined balance of the Consolidated Fund, the Contingency Fund and the Public Accounts. The Balance against 'Deposit with Reserve Bank' represents the balance according to Govt. Accounts after taking into account inter Government monetary settlement advised to Reserve Bank upto the 16th April, 2011. There was a difference of ₹128.00 crore (Dr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹168.77 crore (Dr.) and that intimated by the Reserve Bank of India for ₹40.77 crore (Dr.). Out of this difference, an amount of ₹8.31 crore has been adjusted/settled by RBI within 25.07.2011. Remaining amount is under reconciliation.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

<u>Description</u>	<u>2010-2011</u>	<u>2009-2010</u>
	(₹ in Crore)	
I- TAX AND NON-TAX REVENUE		
A. Tax Revenue		
A1. Own Tax revenue		
Land Revenue	1,253.66	928.92
Stamps and Registration fees	2,265.22	1,814.22
State Excise	1,783.34	1,443.81
Sales Tax	13,275.77	10,509.64
Taxes on goods and passengers	0.06	0.02
Taxes on Vehicles	936.01	774.34
Other Taxes on Income and Expenditure	388.54	362.40
Others	1,226.14	673.52
A2. Share of net proceeds of Taxes		
Corporation Tax	6,236.22	4,793.69
Taxes on Income other than Corporation Tax	3,295.48	2,670.28
Taxes on Wealth	12.79	10.85
Customs	2,789.91	1,630.24
Union Excise Duties	2,029.56	1,313.17
Service Tax	1,591.00	1,229.94
Other Taxes and Duties on Commodities and Services	- 0.01	393.10
Others	0.00	0.00
Total A	37,083.69	28,548.14

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2010-2011	2009-2010
	(₹ in Crore)	
B. Non-tax Revenue		
Interest receipts	716.84(x)	362.83
Miscellaneous General services	71.36	86.61
Food Storage and Warehousing	877.31	1,292.97
Other General Economic Services	140.06	15.85
Police	103.62	68.67
Forestry and Wild Life	75.49	64.16
Medical and Public Health	67.03	47.34
Education, Sports, Art and Culture	65.21	73.04
Other Administrative Services	50.82	204.34
Dairy Development	26.84	27.43
Contributions and Recoveries towards Pension and Other Retirement Benefits	24.78	20.61
Roads and Bridges	22.52	25.90
Minor Irrigation	18.32	20.03
Urban Development	16.91	34.05
Labour and Employment	12.94	4.71
Non-ferrous Mining and Metallurgical Industries	12.38	8.69
Housing	11.52	14.52
Social Security and Welfare	7.49	10.36
Public Works	7.46	8.41
Animal Husbandry	6.97	3.75
Crop Husbandry	5.50	5.84
Fisheries	4.67	1.19
Major Irrigation	4.57	2.98
Co-operation	4.31	4.96
Civil Supplies	3.27	3.68
Public Service Commission	3.12	3.36
Water Supply and Sanitation	2.76	2.62
Information and Publicity	2.64	2.19
Medium Irrigation	2.26	2.84
Other Rural Development Programmes	2.04	2.43
Village and Small Industries	1.82	2.80
Industries	1.60	1.18
Other Social Services	1.35	4.01
Other Special Areas Programmes	1.28	0.20
Dividends and Profits	1.07	0.48
Hill Areas	0.79	1.40

(x) For book adjustment refer to Statement No. 11 at page 93.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2010-2011	2009-2010
	(₹ in Crore)	
Tourism	0.68	0.75
Jails	0.21	0.13
Other Agricultural Programmes	0.19	0.26
Ports and Light Houses	0.16	0.18
Family Welfare	0.15	0.11
Stationery and Printing	0.11	0.06
Land Reforms	0.03	0.01
Power	0.01	0.00
Plantations	0.01	0.01
Petroleum	0.01	0.03
Civil Aviation	0.01	0.00
Non Conventional Sources of Energy	0.00	0.00
Road Transport	0.00	0.11
Other Fiscal Services	0.00	0.00
Agricultural Research and Education	0.00	0.00
Other Transport Services	0.00	0.00
Other Scientific Research	0.00	0.00
Others	0.00	0.03
Total B	2,380.49	2,438.11

II- GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-In-Aid from Central Government

Non Plan	2,535.68	1,394.98
Grants under the proviso to Article 275 (1) of the Constitution	1,025.79	664.74
Grants towards Contribution to State Disaster Response Fund	933.47	197.93
Grants under National Calamity Contingency Fund	0.00	0.00
Other Grants	576.42	532.31

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2010-2011	2009-2010
	(₹ in Crore)	
Grants for State/Union Territory Plan Schemes	3,126.78	2,733.48
Block Grants	2,358.98	2,287.62
Grants under the proviso to Article 275 (1) of the Constitution	16.80	23.20
Grant for Central Road Fund	67.51	53.02
Other Grants	683.49	369.64
Grants for Central Plan Schemes	163.15	89.12
Grants for Centrally Sponsored Plan Schemes	1,974.41	1,717.82
Grants for Special Plan Schemes	0.00	0.00
Total C	7,800.02 (x)	5,935.40
Total Revenue Receipts (A+B+C)	47,264.20	36,921.65

III- CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D. Capital Receipts

Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00

E. Public Debt Receipts

Internal Debt	43,878.56	37,532.25
Market Loans	10,555.82 (y)	18,353.32
Ways & Means Advances from the RBI	19,979.88	9,324.54
Bonds	0.01	0.01
Loans from Financial Institutions	1,153.61	1,862.75
Special Securities issued to National Small Savings Fund	12,189.24	7,991.63
Other Loans	0.00	0.00

(x) Difference with Statement No. 11 is due to rounding. (y) Difference with Statement No. 6 is due to rounding.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2010-2011	2009-2010
	(₹ in Crore)	
Loans and Advances from Central Government	295.89 (x)	299.83
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	295.89	299.83
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	0.00	0.00
Total E	44,174.45	37,832.08
F. Loans and Advances by State Government (Recoveries) (y)	372.48 (z)	387.10
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	91,811.13	75,140.83

(x) Difference with Statement No.6 of ₹0.01 crore is due to rounding.(y) Details are in Statement No. 7 and Statement No. 16 in Volume 2. (z) Difference with Statement No. 7(i) of ₹0.01 crore is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

Description	Actuals for 2010-2011			
	(₹ in Crore)			
	Revenue	Capital	L & A	Total
A- General Services				
A.1- Organs of State				
Parliament /State/Union Territory Legislatures	35.52	0.00	0.00	35.52
President, Vice President/Governor, Administrator of Union Territories	5.96	0.00	0.00	5.96
Council of Minister	4.18	0.00	0.00	4.18
Administration of Justice	374.85	0.00	0.00	374.85
Election	205.77	0.00	0.00	205.77
A.2- Fiscal Services				
Collection of taxes on Income and Expenditure	20.15	0.00	0.00	20.15
Land Revenue	576.57	0.00	0.00	576.57
Stamps and Registration	94.31	0.00	0.00	94.31
Collection of Estate Duty, Taxes on Wealth and Gift Tax	0.00	0.00	0.00	0.00
Collection of other Taxes on property and Capital Transactions	0.67	0.00	0.00	0.67
State excise	92.43	0.00	0.00	92.43
Taxes on Sales, Trade etc.	165.18	0.00	0.00	165.18
Taxes on Vehicles	19.64	0.00	0.00	19.64
Other Taxes and Duties on Commodities and Services	7.42	0.00	0.00	7.42
Currency, Coinage and Mint	0.00	0.00	0.00	0.00
Other Fiscal Services	30.33	0.00	0.00	30.33
Appropriation for Reduction or Avoidance of Debt	700.00	0.00	0.00	700.00
Interest Payments	13,817.30	0.00	0.00	13,817.30
A.3- Administrative Services				
Public Service Commission	20.42	0.00	0.00	20.42
Secretariat-General Service	138.78	0.00	0.00	138.78
District Administration	139.22	0.00	0.00	139.22
Treasury and Accounts Administration	110.20	0.00	0.00	110.20
Police	2,997.73	26.28	0.00	3,024.01
Jails	148.04	0.00	0.00	148.04

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	Actuals for 2010-2011			
	(₹ in Crore)			
	Revenue	Capital	L & A	Total
Stationery and Printing	31.74	0.00	0.00	31.74
Public Works	345.47	65.13	0.00	410.60
Other Administrative Services	497.70	15.45	0.00	513.15
A.4- Pension & Misc. General Services				
Pensions and Other Retirement Benefits	8,077.96	0.00	0.00	8,077.96
Miscellaneous General Services	22.87	0.00	0.00	22.87
Total General Services (A) -	28,680.41	106.86	0.00	28,787.27
B- Social Services				
B.1- Education, Sports, Art & Culture (x)				
General Education	13,819.41	75.34	0.00	13,894.75
Technical Education	272.76	0.00	0.00	272.76
Sports and Youth Services	198.85	0.00	0.00	198.85
Art and Culture	29.45	0.00	0.00	29.45
B.2- Health & Family Welfare				
Medical and Public health	2,859.96	187.17	0.00	3,047.13
Family Welfare	455.19	0.00	0.00	455.19
B.3-Development				
Water Supply and Sanitation	533.82	1.10	0.01	534.94
Housing	102.88	120.52	0.00	223.40
Urban Development	3,005.28	43.86	137.64	3,186.78
B.4- Information and Broadcasting				
Information and Publicity	78.30	0.21	2.15	80.66
Broadcasting	0.00	0.00	0.00	0.00
B.5- Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	556.79	21.67	0.00	578.46

(x) There is a single Capital Outlay Major Head under this sub-sector.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	Actuals for 2010-2011			
	(₹ in Crore)			
	Revenue	Capital	L & A	Total
B.6- Labour and Labour Welfare				
Labour and employment	156.29	0.00	0.00	156.29
B.7- Social Welfare & Nutrition				
Social Security and Welfare	4,167.39	4.90	0.00	4,172.29
Nutrition	684.76	0.00	0.00	684.76
Relief on Account of Natural Calamities	304.96	0.00	0.00	304.96
B.8- Others				
Other Social Services	47.87(a)	21.51	0.00	69.37
Secretariat- Social Services	69.14	0.00	0.00	69.14
Total Social Services (B)-	27,343.10	476.28	139.80	27,959.18
C- Economic Services				
C.1- Agriculture & Allied Activities				
Crop Husbandry	718.23	16.83	0.00	735.06
Soil & Water Conservation	22.63	0.00	0.00	22.63
Animal Husbandry	274.34	14.80	0.00	289.14
Dairy Development	93.30	0.04	0.00	93.34
Fisheries	98.91	42.54	5.24	146.69
Forestry & Wild Life	301.95	37.12	0.00	339.07
Plantations	0.00	0.92	2.00	2.92
Food, Storage & Warehousing	154.23	4.14	0.00	158.37
Agricultural Research & Education	110.24	0.53	0.00	110.77
Agricultural Financial Institutions	0.00	0.00	0.00	0.00
Co-operation	166.62	5.27	3.50	175.39
Other Agricultural Programmes	11.52	25.72	0.00	37.24
C.2- Rural Development				
Special Programmes for Rural Development	283.11	0.00	0.00	283.11
Rural Employment	537.69	0.00	0.00	537.69

(a) Difference with statement No. 12 is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	Actuals for 2010-2011 (₹ in Crore)			
	Revenue	Capital	L & A	Total
Land Reforms	32.28	0.00	0.00	32.28
Other Rural Development Programmes	1,584.75	1.82	0.00	1,586.57
C.3- Special Areas Programmes				
Hill Areas	337.98	0.71	2.94	341.63
Other Special Areas Programmes	444.01	199.51	0.00	643.52
C.4- Irrigation & Flood Control				
Major Irrigation	197.47	28.34	0.00	225.81
Medium Irrigation	140.40	3.02	0.00	143.42
Minor Irrigation	373.69	78.02	0.00	451.71
Command Areas Development	7.67	4.22	0.00	11.89
Flood Control & Drainage	109.50	431.99	0.00	541.49
C.5- Energy				
Power	275.00	45.00	71.32	391.32
Non-Conventional Sources of Energy	8.08	0.00	0.00	8.08
C.6- Industry & Minerals				
Village & Small Industries	218.00	34.19	22.43	274.62
Industries	312.94	0.00	0.00	312.94
Non-Ferrous Mining & Metallurgical Industries	4.22	0.00	0.00	4.22
Fertilizer Industries	0.00	0.00	0.00	0.00
Petro-Chemical Industries	0.00	0.00	0.00	0.00
Chemicals & Pharmaceutical Industries	0.00	17.10	1.30	18.40
Engineering Industries	0.00	- 0.15	16.97	16.82
Telecommunication & Electronic Industries	0.00	2.00	1.50	3.50
Consumer Industries	0.00	6.73	38.97	45.70
Other Industries	0.00	- 0.30	0.00	- 0.30
Other Outlays on Industries & Minerals	0.00	5.04	0.00	5.04
C.7- Transport				
Ports & Light Houses	1.48	.00	0.00	1.48
Civil Aviation	0.56	0.63	0.00	1.19
Roads & Bridges	463.16	567.21	0.00	1,030.37

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	Actuals for 2010-2011 (₹ in Crore)			
	Revenue	Capital	L & A	Total
Road Transport	538.73	18.11	69.25	626.09
Inland Water Transport	0.06	0.00	5.29	5.35
Other Transport Services	0.00	44.08	20.05	64.13
C.8- Science & Technology				
Other Scientific Research	8.01	0.00	0.00	8.01
Ecology & Environment	20.72	0.00	0.00	20.72
C.9- General Economic Services				
Secretariat- Economic Services	70.40	0.00	0.00	70.40
Tourism	16.69	3.82	0.00	20.51
Census Surveys & Statistics	108.00	0.00	0.00	108.00
Civil Supplies	30.31	0.00	0.00	30.31
General Financial & Trading Institutions	0.00	0.00	5.00	5.00
Other General Economic Services	13.61	3.61	0.00	17.22
Total Economic Services (C)	8,090.49	1,642.61	265.76(a)	9,998.86
D- Grants-in-Aid & Contributions				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	424.16	0.00	0.00	424.16
E- Public Debt				
Internal Debt of the State Government	0.00	0.00	25,675.36	25,675.36
Loans and Advances from the Central Government	0.00	0.00	544.72	544.72
F- Loans and Advances				
Loans to Government Servants, etc.	0.00	0.00	2.18	2.18
Total Grants-in-aids and contributions, Public Debt and Loans	424.16	0.00	26,222.26	26,646.42
Total Expenditure in Consolidated Fund	64,538.16	2,225.75	26,627.82	93,391.73 (b)

(a) Difference with Statement No. 7(i) & 16 is due to rounding.

(b) Difference with Statement No. 10 is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in Crore)

2010-2011

2009-2010

2008-2009

Object of Expenditure	2010-2011			2009-2010			2008-2009		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Grants-in-Aid-General	23,064.28	0.00	23,064.28	19,585.01	5.71	19,590.72	22,344.79	2.48	22,347.27
Interest/Dividend	13,875.02	0.00	13,875.02	13,363.40	0.00	13,363.40	12,122.13	0.00	12,122.13
Salaries	10,728.83	0.00	10,728.83	9,674.50	0.08	9,674.58	5,991.93	7.18	5,999.11
Pension / Gratuities	8,895.20 (x)	0.00	8,895.20	7,263.35	0.00	7,263.35	4,953.40	0.00	4,953.40
Subsidies	2,093.42	0.00	2,093.42	2,555.73	0.00	2,555.73	1,256.31	0.00	1,256.31
Major Works / Land	4.47	2,055.29	2,059.76	3.91	2,469.87	2,473.78	4.76	2,285.80	2,290.56
Other Charges	1,551.08	3.17	1,554.25	2,089.35	13.11	2,102.46	1,364.42	4.38	1,368.80
Materials and Supplies / Stores and Equipments	1,025.35	0.00	1,025.35	848.28	0.00	848.28	560.83	0.00	560.83
Inter-Account transfer	582.87	129.49	712.36	556.47	74.95	631.42	533.86	72.00	605.86
Contributions	702.39	0.00	702.39	733.76	0.00	733.76	690.17	0.25	690.42
Grants for creation of Capital Assets	591.81	0.00	591.81	0.00	0.00	0.00	0.00	0.00	0.00
Wages	554.05	0.11	554.16	500.31	0.09	500.40	369.37	0.03	369.40
Maintenance	456.95	0.00	456.95	628.85	0.00	628.85	650.66	0.00	650.66
Office Expenses	336.61	0.47	337.08	322.11	0.43	322.54	287.06	0.35	287.41
Minor Works/Maintenance	313.06	0.00	313.06	459.21	0.74	459.95	339.90	0.04	339.94
Scholarships and Stipends	284.82	0.00	284.82	276.32	0.00	276.32	228.00	0.00	228.00
Investments	0.00	174.44	174.44	0.00	512.78	512.78	0.00	1,415.54	1,415.54
Stock	130.37	30.71	161.08	168.52	37.73	206.25	105.31	55.62	160.93
Motor Vehicles	153.14	0.00	153.14	148.45	0.00	148.45	128.31	0.00	128.31
Payment of Professional and Special Services	134.66	0.50	135.16	124.48	0.55	125.03	133.15	0.87	134.02
Machinery and Equipment / Tools and Plants	72.33	54.43	126.76	85.94	42.05	127.99	70.95	78.38	149.33

(x) Includes expenditure ₹ 8,077.96 crore under Major Head '2071'.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(₹ in Crore)

2010-2011

2009-2010

2008-2009

Object of Expenditure	2010-2011			2009-2010			2008-2009		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Travel Expenses	87.89	0.00	87.89	98.64	0.00	98.64	90.77	0.00	90.77
Purchase	84.09	2.60	86.69	88.41	7.50	95.91	71.98	23.43	95.41
Cash Settlement Suspense Account	66.83	11.02	77.85	85.81	21.44	107.25	99.97	30.13	130.10
OTHERS	48.21	0.00	48.21	32.19	0.00	32.19	30.72	0.00	30.72
Rent, Rates and Taxes	42.00	0.01	42.01	40.88	0.01	40.89	40.61	0.01	40.62
Advertising and Publicity Expenses	38.11	0.00	38.11	23.63	0.00	23.63	37.27	0.00	37.27
Computerization	32.54	0.89	33.43	35.46	9.97	45.43	32.27	22.70	54.97
Miscellaneous Works	20.87	7.84	28.71	50.91	11.81	62.72	38.95	21.43	60.38
Other Capital Expenditure	0.00	20.24	20.24	0.00	18.14	18.14	0.00	20.20	20.20
Regeneration	11.98	0.00	11.98	16.21	0.00	16.21	11.32	0.00	11.32
Total:	65,983.23	2,491.21	68,474.44	59,860.09	3,226.96	63,087.05	52,589.17	4,040.82	56,629.99
Deduct Recoveries:	- 1,445.07	- 265.46	- 1,710.53	- 1,360.21	- 215.90	- 1,576.11	- 975.86	- 335.52	- 1,311.38
Grand Total:	64,538.16	2,225.75	66,763.91	58,499.88	3,011.06	61,510.94	51,613.31	3,705.30	55,318.61

1. Summary of significant accounting policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of West Bengal for the period 1st April 2010 to 31st March 2011.

(ii) **Basis of Accounting:** With the exception of some book adjustments (shown in Annexure - B) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc. is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on "Pension and other Retirement Benefits" to State Government employees during the year was ₹8,077.96 crore being 12.5 percent of total revenue expenditure.

New Pension Scheme has not been introduced by the State Government.

(iii) **Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) **Classification between Revenue and Capital:** Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

2. Recommendation of the XII Finance Commission: Appendices:

Out of 8(eight) Appendices recommended by Twelfth Finance Commission, 6(six) have been incorporated. The Appendix on "Committed Liabilities of the State" has not been included as information is not available from the State Government. The remaining Appendix on "Implications of Major Policy Decisions during the year on New Schemes proposed in the Budget for the Future Cash Flows" has been included as Annexure 'A' to these notes on the basis of information received from State Government.

3. Rendering of Accounts:

There are 87 Treasuries, 379 PW Divisions and 68 Forest Divisions in the State. The average delay during the year in rendering accounts by the Treasuries, PW Divisions and Forest Divisions were 3.8, 2 and 4 days respectively.

4. Book Adjustments:

Significant Book adjustments carried out during the year 2010-2011 are given in Annexure 'B' to these notes.

5. Non-submission of Utilisation Certificates:

Utilization Certificates (UCs) should be obtained by the Departmental Officers in respect of the grants provided by the Government to various bodies for different purposes and furnished to Office of the Pr. Accountant General (A&E) for keeping a watch over utilization of the grants. The Year-wise position of non furnishing of UCs is shown below:-

Year	Number of UCs awaited	Amount involved (₹ in Crore)
Upto 2007-08	1,43,288	25,451.76
2008-09	12,474	4,512.11
2009-10	19,624	6,012.13
2010-11	10,225	5,858.59

The issue of outstanding UC's has been taken up with the Principal Secretary, Finance Department, Government of West Bengal.

6. Bookings under Minor Head "800-Other Receipts" and "800-Other Expenditure":

₹2,855.13 crore under 98 Major Heads of Account (representing functions of the Government) was classified under the Minor Head "800-Other Expenditure" in the accounts and this amount constituted 4.27 percent of the total expenditure recorded under the various Major Heads. Major Heads with substantial expenditure classified as "Other Expenditure" are given in **Annexure 'C'** to these notes. The major Schemes such as, Grants to WBSEDCL for implementation of RE Schemes in the district which have not been covered by RGGVY schemes, Bidhayak Elaka Unnayan Prakaalpa, New Incentive Scheme for encouraging the setting up of New Industrial Units, Grants to CMC/HMC for adjustment of Energy Bills of CESC etc, in the **Annexure 'C'** are not depicted distinctly in the Finance Accounts, though the details of these expenditure are depicted at the sub-head (scheme) level or below in the Detailed Demands for Grants and corresponding head-wise Appropriation Accounts forming part of the State Government Accounts.

₹4,755.26 crore under 62 Major Heads of Account (representing functions of the Government) was classified under "800-Other Receipts" in the accounts and this amount constituted 10.06 percent of the total receipt recorded under the various Major Heads. Major Heads with substantial receipt classified as "800-Other Receipts" are given in the **Annexure 'D'** to these notes.

As a result of review during 2009-10, booking of expenditure under Minor Head "800-Other Expenditure" and "800-Other Receipts" reduced during 2010-2011. Opening of new scheme heads below the minor head "800- Other Expenditure" & "800-Other Receipts" are being closely monitored.

7. Abstract Contingent Bills (A.C. Bills):

(a) The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingent Bill by debiting Service Heads and as per Rule 4.138 of West Bengal Treasury Rules (WBTR) 2005 they are required to present Detailed Contingent Bill (vouchers in support of final expenditure). In all such cases as per Rule 4.138(5) of WBTR 2005, DC Bill is to be presented within one month from the date of completion of the purpose for which advance was drawn and in no case beyond the period of sixty days from the date of drawal of such advance unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Presently, 11,314 D.C. Bills amounting to ₹815.29 crore have not been received in the Office of the Principal Accountant General (A&E), West Bengal. Break-up of the outstanding A.C. Bills are given in the next page:

Notes to Accounts

Year	No. of outstanding A.C. Bills	Amount (₹ in Crore)
2002-03	676	19.15
2003-04	1,180	26.95
2004-05	893	29.76
2005-06	642	36.35
2006-07	669	29.67
2007-08	766	61.21
2008-09	877	68.52
2009-10	2,182	159.38
2010-11	3,429	384.30
Total	11,314	815.29

(Decrease in the number of outstanding AC Bills from 2002-03 to 2009-10 is due to adjustment by Treasuries)

The issue of non-submission of DC Bills has been taken up with the Pr. Secretary, Finance Department, Government of West Bengal, and is being pursued by the Treasury Inspection parties. Out of the accumulation of ₹384.30 crore at the end of March 2011, AC Bills drawn during February and March constitute ₹300.59 crore (in February 2011, 250 AC Bills for an amount of ₹17.14 crore and in March 2011, 876 Treasury Bills for an amount of ₹283.45 crore).

(b) A.C. Bills drawn under Plan Expenditure during the last five years are given below:

Year	Amount of A.C. Bills drawn under Plan Scheme (₹ in Crore)	Percentage (of total amount of A.C. Bills drawn)
2005-06	61.22	31
2006-07	82.64	32
2007-08	105.14	41
2008-09	132.21	44
2009-10	77.08	28
2010-11	44.91	11

(c) In 85 cases, A.C. Bills were drawn as Grants-in-aid involving ₹3.62 crore during the year.

(d) In one case, for creating spot sources of drinking water, an amount of ₹3.00 crore was drawn on 30.03.2011 under the Head "2245-01-102" and transfer credited to the head "8443-00-106" to avoid lapse of fund from Midnapore Treasury.

8. Transfer of Funds to Personal Deposit (PD) Accounts:

(a) Transfer to PD Accounts is booked as expenditure in the Consolidated Fund (Service Major Heads) of the State. While Government is authorized to open PD Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government Accounts.

However, 4 Personal Deposit Accounts in respect of L.A. Collectors, Rent Controllers, Jailors and DMs are of permanent nature.

Notes to Accounts

Details of PD Accounts operated in the State during the year are given below:

No. of PD Accounts at the Start of 2010-2011 and balance		PD Accounts opened during 2010-2011		PD Accounts closed during 2010-2011		No. of PD Accounts at the close of 2010-2011 and balance		PD Accounts for which Departmental officer conducted verification	
1		2		3		4		5	
No	Amount (₹ In Crore)	No	Amount (₹ In Crore)	No	Amount (₹ In Crore)	No	Amount (₹ In Crore)	No	Amount (₹ In Crore)
148	2008.74	2	0.00	2	0.007	148	2430.57	*	*

* Information in respect of column 5 is being collected by the Treasury Inspection Parties and full details would be disclosed in the Finance Accounts from 2011-2012.

(b) Amount of money credited to "8443-106-Personal Deposits" by debit to Consolidated Fund for the last 4 years is given below:

Year	Amount of Transfer Credit through Treasury Vouchers (₹ in Crore)
2007-08	270.44
2008-09	304.63
2009-10	549.87
2010-11	655.94

(c) The following 2 Administrators' PD Accounts were closed and unspent balance credited back to the Consolidated Fund.

Sl.No.	Name of Administrator	Amount transferred to Consolidated Fund
1	Joint Secretary, Policy Planning Unit	₹55,313
2	CEO, Nandan	₹19,389

(d) In the Treasury Accounts of March 2011, Money has been transfer Credited to "8443-00-106-Personal Deposits-005-PL Account of DMs" through Departmental orders, as detailed below with the stipulation that the work would be executed by the concerned Executive Engineers in the Accounts of the subsequent year. As a result, no Capital Assets have been created on the date of debiting the funds to the Consolidated Fund. When the funds are subsequently provided by the District Magistrate to the Executive Engineer, the work would be treated as Deposit Work in contravention of the rules of Deposit work.

Name of the Treasury	Treasury voucher No., date & amount	Major Head Debited	Executing Agency
Bankura	TV.No.2 dated 31.03.2011 ₹20,00,000	4059-01-051-Construction - SP(AP/11 TH Plan) -015-Other Administrative Services-53-Major Works /Land and Buildings	Executive Engineer, Bankura PWD
Bankura	TV.No.3 dated 31.03.2011 ₹1,00,00,000	4059-01-051-Construction - SP(AP/11 TH Plan) -015-Other Administrative Services-53-Major Works /Land and Buildings	Executive Engineer, Bankura PWD. Funds released to Executive Engineer in June 2011
Hooghly-I	TV.No.2 dated 31.03.2011 ₹77,87,803	4059-01-051-SP(AP/11 TH Plan)015- Other Administrative Services-53-Major Works /Land and Buildings	Executive Engineer, Hooghly PWD

9. Reconciliation of Receipts and Expenditure:

All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), West Bengal. 29 per cent (i.e. ₹13,833.58 crore) of total receipts and 9 per cent (i.e. ₹6,073.12 crore) of total expenditure was only reconciled by the State Government.

10. Cash Balance

General Cash balance comprises Cash in Treasuries and Deposits with Reserve Bank. There was a difference of ₹128.00 crore (Dr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹168.77 crore (Dr.) and that intimated by the Reserve Bank of India for ₹40.77 crore (Dr.). The difference is mainly due to incorrect reporting by the Agency Banks to R.B.I. However, out of this difference of ₹128.00 crore, an amount of ₹(8.56-0.25) i.e. ₹8.31 crore (Cr.) has been adjusted/settled by R.B.I. from April 2011 till 25th July 2011. The issue has been raised and discussed in the Quarterly meetings for reconciliation of State Government Accounts organized by Reserve Bank of India and in the latest meeting on 02.08.2011 Agency Banks and R.B.I. have been pursued for adjustment of the entire difference immediately.

11. Introduction of FRBM Act:

Notification regarding "The West Bengal Fiscal Responsibility and Budget Management Act" has been issued on 30.07.2010 and Rules there under notified on 23.02.2011. It has been laid down that statements mentioned in the Rules would be presented to the legislature with the Budget document. For this purpose the following formats have been included in the FRBM Rules:

- Form A1 - Medium Term Fiscal Policy Statement
- Form A2 - Fiscal Policy Strategy Statement
- Form B1 - Select Fiscal Indicators
- Form B2A - Components of Government Liabilities
- Form B2B - Weighted Average Interest Rates on Government Liabilities
- Form B3 - Guarantees given by State Government
- Form B4 - Guarantee Redemption Fund
- Form B5 - Tax Revenues raised but not realized (Principal Taxes)
- Form B6 - Of Miscellaneous liabilities outstanding
- Form B7 - Consolidated Sinking Fund
- Form B8 - Statement of Asset

No Statements as per FRBM Act have been laid with the Vote on Account Budget of the Government of West Bengal for 2011-2012.

12. Guarantees

Guarantees reported in Statement No.9 are on the basis of the information provided by the State Government and details collected from Budget Publication No.6 of the Government of West Bengal which is the authority for issuing such guarantees. According to the information furnished by the Government the outstanding guarantees as on 31.03.2011 was ₹11,943.44 crore. During 2010-11 the State Government has received ₹7.48 crore towards Guarantee Fee.

The Government of West Bengal has also communicated that no Guarantee Redemption Fund has been set up till date.

In accordance with IGAS- 1 - "Guarantees given by the Governments: Disclosure requirement" three formats have been included in Statement No. 9 of the Finance Accounts.

13. Loans and Investments:

(a) Old loans (detailed accounts of which are maintained in this office) amounting to ₹869.05 crore involving 15 Departments remained unaltered in the Government Accounts year after year, the oldest item being 47 years.

In addition, 6585 nos. of Government Loans aggregating to ₹3,909.60 crore were sanctioned to 46 Autonomous Bodies/Authorities etc. by 10 Departments by the end of 2010-11, though no repayment had been made in respect of previous loans by the concerned loanees.

In both the cases the fact has been informed to the Govt. for taking necessary action.

(b) The terms and conditions of repayment of ₹1,300.30 crore in respect of loans paid to Statutory Bodies, etc. have not been settled and no repayment has, therefore, been made.

Vigorous pursuance is being made with the concerned Department of Government of West Bengal for settlement of terms and conditions of loans not yet settled.

(c) Recovery of loan given to various Statutory Bodies, etc. amounting to ₹ 8,965.30 crore was overdue at the end of the year.

(d) Out of 168 loanees only 14 loanees accepted the loan balances of 2009-2010.

(e) There was no case of disinvestment during the year.

(f) Investments amounting to ₹174.44 crore were included in the accounts of 2010-2011. Details have been exhibited in Statement No.14.

14. Reserve Funds:

Ten Reserve funds remaining inoperative for the last 5 years have been taken up with the State Government for closure. Details of these Funds are given below:

Sl. No	Heads of Accounts	Outstanding balances as on 31.03.2011 (₹in Lakh)
1.	8115-Depreciation/Renewal Reserve Funds 103- Depreciation Reserve Funds-Government Commercial Departments and Undertakings	47.17 (CR)
2.	8226-Depreciation/Renewal Reserve Fund- 102- Depreciation Reserve Funds of Government Non-Commercial Departments/Undertakings 8229-Development and Welfare Funds	28.73 (CR)
3.	103- Development Funds for Agricultural Purposes	289.05 (CR)
4.	107- Funds for Development of Milk Supply	60.84 (CR)
5.	109-Co-operative Development Funds 200- Other Development and Welfare Fund	2.00 (CR)
6.	009- Deposit on account of World Food Programme for food grains	4.58 (CR)

Notes to Accounts

7.	002-General Reserve fund for Cooch-Behar	64.78 (CR)
8.	005-General Reserve fund for Cooch-Behar- Investment Account	59.57 (DR)
9.	007-Fund for promotion of education amongst educationally backward classes	41.16 (CR)
10.	008-Fund for awarding prize to the best Wild Life Worker	0.03 (CR)

15. Outstanding balances under Suspense and Remittance Heads:

Analysis of balances has been given in Annexure to Statement No.18 in Volume 2. Clearance of Suspense and Remittance items depends on the details furnished by the Government Department /Works and Forest Divisions /Central Ministries/PAOs/RBI, etc. However, sustained efforts are underway to clear these balances.

The Finance Accounts reflects the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given below:

(₹ in Crore)

Name of Minor Head	2008-09		2009-10		2010-11	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts						
101-PAO Suspense	103.57	(-)8.23	93.63	(-)8.55	91.62	(-)8.17
Net	Dr. 111.80		Dr. 102.18		Dr. 99.79	
102-Suspense Account (Civil)	211.27	204.94	220.95	212.54	228.78	223.46
Net	Dr. 6.33		Dr. 8.41		Dr. 5.32	
107-Cash Settlement Suspense Account	271.78	189.51	271.79	189.52	271.78	189.51
Net	Dr. 82.27		Dr. 82.27		Dr. 82.27	
110- RB Suspense CAO	325.55	(-)144.28	563.13	479.94	1,600.83	1,172.88
Net	Dr. 469.83		Dr.83.19		Dr.427.95	
112-TDS Suspense	Nil	46.31	Nil	65.55	(-)0.04	78.07
Net	Cr. 46.31		Cr. 65.55		Cr. 78.11	
129-M.P.S.S.A.	Nil	75.36	Nil	74.97	Nil	75.80
Net	Cr. 75.36		Cr. 74.97		Cr. 75.80	
8782-Cash Remittances and adjustments, etc.						
102-P.W. Remittances	26,857.59	27,274.48	31,405.67	31,879.99	36,267.00	36,472.10
Net	Cr. 416.89		Cr. 474.32		Cr. 205.10	
103-Forest Remittances	3,244.95	3,246.71	3,869.95	3,874.15	4,544.65	4,552.19
Net	Cr. 1.76		Cr. 4.20		Cr. 7.54	

16. Outstanding Balance under the Head "8670-Cheques and Bills":

This Head accounts for cheques issued by Treasuries/PAOs for payment of claims from Government. This is an intermediary Head for initial record of transaction which is cleared when the cheque is encashed. The outstanding balance

Notes to Accounts

under "8670-Cheques and Bills" as on 31st March 2011 is ₹3,839.36 crore. Government Cash Balance stands overstated to this extent. The major part of this balance represents cheques issued for Pay and Allowances of State Government employees payable on or after 1st April 2011. Total 2,06,375 Treasury cheques amounting to ₹ 3,619.68 crore were issued in March 2011 but not encashed during the year.

17. Contingency Fund:

An amount of ₹2.70 crore remaining unrecovered under the Contingency Fund at close of 2009-10 has since been recouped under the Major Head "2210-Medical and Public Health". At the end of 2010-11, ₹0.03 crore remains to be recouped to the Major Head "2210-Medical and Public Health". This has a direct impact on the Revenue Deficit of the State.

18. Debt Waiver:

The Government of West Bengal has informed that no facility for Debt Waiver has been availed of during 2010-2011.

19. Accounting of Grants-in-Aid by PW Divisions:

On the basis of orders received from Chief Engineer, Water Resources Development Directorate the Executive Engineers, mentioned below, had drawn Bills on Treasury classifying the expenditure under "2401-Crop Husbandry-00-109-Extension of Farmers Training-SP-State Plan (Annual Plan 10th/11thPlan) 031-Additional Central Assistance Scheme under Stream-II of Rashtriya Krishi Bikash Yojana-31-Grants-in-Aid-02-Other Grants" out of Funds provided by the Agriculture (Inputs) Department.

Name of Divison	Name of Treasury	T.V. No. and Date	Amount (In ₹)
Malda II Agri Mech	Malda-I	2 31.03.2011	73,20,000
Malda I Agri Mech	Malda-I	3 31.03.2011	70,00,000
Malda AM Resources	Malda-I	4 31.03.2011	2,51,32,456
Jalpaiguri AM	Jalpaiguri-II	616 31.03.2011	1,39,73,167
Barasat Agri Irrigation	Barasat-I	35 31.03.2011	1,34,22,000
Barasat Agri Mech	Barasat-I	34 31.03.2011	89,52,000
Total			7,57,99,623

The Executive Engineers of the 2 under mentioned Divisions utilized the Treasury Cheque received as Funds for Deposit Work and classified the same under "8443-00-108-PW Deposit".

Serial No.	Name of the Division	Amount (In ₹)
1.	Barasat Agri Irrigation	1,34,22,000
2.	Barasat Agri Mech	89,52,000

20. Transfer Credit Vouchers:

The Major head-wise details of amount transferred from Consolidated Fund to Deposit heads have been included as Annexure 'E' to these notes.

21. (a) Information awaited from Treasury Officers for Reconciliation of Balances:

Details in this regard have been provided in Annexure A to Appendix-VIII. 5 items have already been settled during 2010-11. This has a direct impact on Loanee or Administrator-wise balances. Treasury Officers are being pursued for early settlement of the remaining balances.

(b) Verification and acceptance of Loan Balances unduly delayed:

Loan balances are communicated to all the loanees (detailed account of which are maintained in this office) and concerned loan sanctioning Department for verification and acceptance every year by 30th September. Out of 168 loanees only 14 loanees accepted the loan balances appearing in the books of this office as on 31.03.2010. The issue has also been taken up with The Principal Secretary, Finance Department, Government of West Bengal.

22. Disclosure on IGAS-2:

The Government of West Bengal has introduced the object head "35-Grants for creation of Capital Assets" from the year 2010-2011. Details in this regard have been exhibited in Statement-8 and Appendix-IV of the Finance Accounts 2010-2011.

23. State Disaster Response Fund (SDRF):

The Government of West Bengal, Department of Disaster Management has notified the constitution of SDRF through notification No. 191-FR/3F-10/10 dated 13.07.2011. Adjustment in respect of SDRF based on orders received from the Government of West Bengal has been reflected in Statement No.18 under head 8121-00-123- State Disaster Response Fund. Merger of balances existing under 8121-00-122-'Calamity Relief Fund' with 8121-00-123-'State Disaster Response Fund' and change of nomenclature has been carried out in the Accounts of July 2011.

24. Information relating to the release of funds for various Centrally Sponsored Schemes:

The State Government provided funds to State/Direct level autonomous bodies and authorities, societies, non-governmental organizations, etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies.

The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

In 14 major selected schemes the total Central Share actually released by the State Government is ₹1,36,358.45 lakh out of ₹1,59,903.39 lakh actually released by GOI. Details of these schemes have been included as Appendix to Statement No. 12.

**Annexure – A to
Notes to Accounts**

Annexure - A

Statement on Implications of Major Policy Decisions during the Year

Sl. No.	Nature of the Policy Decision/New Scheme.	Implication for			In case of Recurring, Indicate the annual estimates of impact on net cash flows	
		Receipts/Exp/Both	Recurring/One Time	If one time, indicate the impact	Definite Period (Specify the period)	Permanent
1	Distribution of rice among the people living below the poverty line at the rate of ₹ 2/- per Kg.	Expenditure	(x)	(x)	(x)	(x)
2.	Introduction of West Bengal Urban Employment Scheme for reducing the problem of unemployment in Urban areas.	Expenditure	(x)	(x)	(x)	(x)
3.	Setting up of more vocational training centers for more opportunities of employment.	Expenditure	(x)	(x)	(x)	(x)
4.	Setting up of new colleges for extending the opportunities of Higher Education.	Expenditure	(x)	(x)	(x)	(x)

(x) Information not furnished by the State Government.

on New Schemes Proposed in the Budget for the future Cash Flows
(As on 31.03.2011)

(₹ in crore)

Indicate the nature of Annual Expenditure in terms of				Likely Sources from which Expenditure on new Scheme to be met		
Revenue (₹ in Crore)		Capital (₹ in Crore)		States Own Resources	Central Transfers	Raising Debt (specify)
Plan	Non Plan	Plan	Non Plan			
(x)	(x)	(x)	(x)	Additional funds for these Major Policy Decisions to be funded by the State's own Resources.	(x)	(x)
(x)	(x)	(x)	(x)		(x)	(x)
(x)	(x)	(x)	(x)		(x)	(x)
(x)	(x)	(x)	(x)		(x)	(x)

The State Government has also informed that in respect of policy nos:-

1. An amount of ₹ 700.00 crore had been proposed to be provided for this purpose.
2. An amount of ₹ 250.00 crore had been proposed to be provided for this purpose.
3. The Plan Outlay of Technical Education and Training Department had been proposed to be increased from ₹ 284.00 crore to ₹ 374.00 crore for this purpose.
4. The Plan Outlay of Higher Education Department had been proposed to be increased from ₹ 149.00 crore to ₹ 200.00 crore for this purpose.

ANNEXURE - B -Significant Book Adjustment

"A"-Periodical adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
1.	Adjustment of tolls on Bridges from Revenue Account to Reserve Funds-State Roads and Bridges Fund	3054-Roads and Bridges-80-797-NP(D) 001	8225-Roads and Bridges Fund 02-101-001	7.45	The amount booked under 1054-00-102-002-collection from Tolls on Bridges has been debited to the major head 3054 - Roads & Bridges by contra credit to Roads & Bridges Fund.
2.	Adjustment of allocation of Central Road Fund	3054- Roads and Bridges -80-797-SP002	8449- Other Deposits -00-103-001	67.51	The amount booked under 1601-02-105-001-Central Road Fund has been debited to the head 3054 - Roads & Bridges by contra credit to Other Deposits.
3.	Adjustment of expenditure from Central Road Fund	8449- Other Deposits - 00-103-001	5054-Capital Outlay on Roads and Bridges - 80-797-SP002	62.32	The amount of exp. accounted for under head 5054 - Capital outlay on Roads & Bridges has been debited to 8449-00-103 - Subvention from Central Road Fund.
4.	Adjustment of expenditure in connection with State Disaster Response Fund	8121-General and Other Reserve Funds -00-123-001	2245-Relief on Account of Natural Calamities-05-101-002	584.35	The exp. is initially accounted for under Major Head '2245' for incurring expenditure on natural calamities and finally adjusted against the major head 8121-00-123 Reserve Fund for State Disaster Response Fund.
5.	Adjustment of interest on State Disaster Response Fund	2049-Interest Payment - 05-105-NP002	8121-General and other Reserve Funds-00-123-001	23.55	For adjustment of interest accrued on the amount lying as balance in the State Disaster Response Fund including State share & Central share for the financial year 2010-11 at the rate applicable to the overdrafts under overdraft regulation scheme of RBI.
6.	Adjustment of Interest of GPF in respect of Gr. D employees of Government of West Bengal	2049-Interest Payment- 03-104-NP001	8009-State Provident Funds - 01-101-NP002	20.72	For adjustment of interest accrued on the amount lying as balance in the GPF account of Group D employees for the financial year 2010-11 at the rate applicable to the GPF as fixed by Govt. of India.
7.	Adjustment of Interest of GPF in respect of employees other than mentioned at Sl. No.6 above	2049-Interest Payment - 03-104-NP 001, 004 and 005	8009-State Provident Funds - 01-101-NP001, 102-NP001 and 104-NP001	476.18	For adjustment of interest accrued on the amount lying as balance in the GPF account of Other than Gr.D employees, Contributory Provident Fund and AISP for the financial year 2010-11 at the rate applicable to the GPF as fixed by Govt. of India.

ANNEXURE - B -Significant Book Adjustment

8.	Adjustment of Interest of GPF in respect of employees of Zilla Parishads, Educational Institutions, and Other bodies etc.	2049-Interest Payment - 60-101-NP002	8336-Civil Deposits- 00-800	348.30	For adjustment of interest accrued on the amount lying as balance in the Provident Fund account of employees of Zilla Parishads, Educational Institutions, and Other bodies, etc. for the financial year 2010-11.
9.	Adjustment of transactions in connection with 8225-Roads and Bridges Fund	3055-Road Transport- 00-797-NP-001 WBTIDF (TR)	8225-Roads and Bridges Fund-02-101-003-WBTIDF-Transport Infrastructure	12.69	The exp. is initially accounted under Major Head 3055 for maintenance of Vidyasagar Setu (TR) and finally debited to West Bengal Transport Infrastructure Development Fund (WBTIDF).
		3054- Roads and Bridges -80-797-002 WBTIDF (PR)	8225-Roads and Bridges Fund -02-101-002 WBTIDF-Roads & Bridges	190.40	The exp. is initially accounted under Major Head 3054 for maintenance of State/ District/ Other Roads and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		5055-Capital Outlay on Road Transport- 00-797-SP-001 WBTIDF (TR)	8225-Roads and Bridges Fund -02-101-003-WBTIDF-Transport Infrastructure	13.35	The exp. is initially accounted under Major Head 5055 for transportation operation improvement programme, road safety and CTID Project - Construction of fly-overs etc. (State Share) and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		5075-Capital Outlay on other Transport Services - 60-797-SP-001 WBTIDF (TR)	8225-Roads and Bridges Fund -02-101-003-WBTIDF-Transport Infrastructure	40.00	The exp. is initially accounted under Major Head 5075 for capital contribution to Metro Railways and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
10.	Adjustment of cost of boundary pillars between India and Bangladesh	5054-Capital Outlay on Roads and Bridges-80-797-SP-001 WBTIDF (PR)	8225-Roads and Bridges Fund -02-101-002 WBTIDF-Roads & Bridges	76.13	The exp. is initially accounted under Major Head 5054 for maintenance and original works of State /District/Other Roads (taking State share only) and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		2029-Land Revenue-00-102-007	8658-Suspense Accounts- 00-101-001	0.81	The exp. in relation to maintenance of boundary pillars between India and Bangladesh is initially accounted for under Major head '2029' and finally debited to PAO, Ministry of External Affairs.

ANNEXURE - B -Significant Book Adjustment

11.	Adjustment of Lapsed Deposit Credited to Government	8443- Civil Deposits - 00-104	0075- Miscellaneous General Services -00-101	12.69	Year-end adjustment based on Lapsed Deposit Statements received as per Rule 6.16 of WBTR 2005
12.	Transfer to Sinking Fund	2048- Appropriation for reduction or avoidance of debt	8222- Sinking Funds	700.00	Created to meet expenditure on account of liquidation of Debt/Loans.

"B"-Other adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
1.	Write back of disallowed expenditure on National highway	8658- Suspense Accounts- 00-101	3054- Roads and Bridges -01-337	0.06	Claims relating to Expenditure on Maintenance and Repairs of National Highway disallowed by the RPAO, MORTH, written back to State Accounts.
2.	Recoupment of Advances drawn from the Contingency Fund during the year and previous year	8000- Contingency Fund	2055	0.05	Advances drawn from the Contingency Fund adjusted by Debit to the functional Major Head. In respect of the Major Head '2210-Medical and Public Health' recoupment of ₹2.70 crore relates to the previous year.
			2070	0.14	
			2210	2.72	
			2215	0.06	
			2235	0.15	
			2711	0.09	
			3054	1.57	
			4210	5.64	
			4215	0.29	
			4216	0.64	
			4700	0.09	
			4711	0.02	
5054	0.82				
5075	0.46				
3.	Clearance of OB Suspense	8658- Suspense Accounts- 00-102-OB Suspense	Different service heads	1.25	The amount is initially kept under Suspense Head due to insufficient Vouchers information and finally adjusted to the proper heads by clearing suspense head.
4.	Clearance of Treasury Suspense	8658- Suspense Accounts- 00-102- Treasury Suspense	Different Major heads	2.71	The amount is initially kept under Suspense Head due to insufficient information and finally adjusted to the proper heads by clearing suspense head.
5.	Cancelled Cheque	8670-Cheque and Bills-00-104	Different service heads with detail head '70'	3.30	Expenditure relating to cancelled cheque pertaining to current year and booked in the Accounts as a reduction of expenditure.
			Different service heads with minor head '911'	12.45	Expenditure relating to cancelled cheque pertaining to previous year and booked in the Accounts as a reduction of expenditure.

ANNEXURE - C

Booking Under Minor Head '800 - Other Expenditure'

Major Head	Major Description	Sub major	Scheme	Scheme Description	Expenditure (₹ in Crore)
2039	State Excise	00	004	Allowable Molasses Transport Cost [Ex]	16.23
2055	Police	00	004	Additional Police Force for Enforcement Branch	24.19
2071	Pensions and Other Retirement benefits	01	001	Fund Required for Meeting Other Expenditure [FA]	16.70
2202	General Education	01	003	District Primary Schools Council/Board [ES]	21.03
2202	General Education	02	013	The West Bengal Board of Secondary Education [ES]	24.00
2202	General Education	02	CS002	Computer Literacy in Schools [ES]	35.71
2202	General Education	05	003	Grants to Other Institutions for Education of the Handicapped [EM]	15.21
2203	Technical Education	00	SP010	Introduction of Vocational Education & Training under West Bengal State Council of Vocational Education & Training [ET]	94.37
2204	Sports and Youth Services	00	SP005	Bangla Swanirbhar Karmasansthan Prakalpa [SH]	76.00
2210	Medical and Public Health	03	002	Promotion of the Primary Health Care Services	17.25
2210	Medical and Public Health	03	SP013	Special Programme under National Rural Health Mission (NRHM) - State Share [HF]	40.77
2217	Urban Development	80	001	Grant to CMC / HMC for adjustment of Energy Bills of CESC	103.59
2235	Social Security and Welfare	02	004	Provision for Normal G.R.-Food and Clothes (Relief Deptt.)	41.80
2245	Relief on Account of Natural Calamities	01	001	Sinking of tubewells, maintenance of existing Minor Irrigation Installations etc.	26.53

ANNEXURE - C

Booking Under Minor Head '800 - Other Expenditure'

Major Head	Major Description	Sub major	Scheme	Scheme Description	Expenditure (₹ in Crore)
2245	Relief on Account of Natural Calamities	80	005	Supply of Tarpaulins etc.	28.40
2250	Other Social Services	00	SP004	Grants towards Marketing Facilities Marketing Promotion [FT]	23.49
2401	Crop Husbandry	00	SP010	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [AD]	52.56
2401	Crop Husbandry	00	SP011	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [CO]	24.49
2401	Crop Husbandry	00	SP012	Additional Central Assistance Scheme under Rastriya krishi Vikash Yojana (RKVY) [FI]	16.82
2401	Crop Husbandry	00	SP013	Additional Central Assistace Scheme under Rastriya Krishi Vikash Yojana (RKVY) [FP]	22.47
2403	Animal Husbandry	00	015	Grants to West Bengal University of Animal and Fishery Sciences [AD]	15.37
2501	Special Programmes for Rural Development	01	SP007	Backward Region Grant Fund	64.81
2505	Rural Employment	60	001	District Plan Scheme [DP]	33.37
2515	Other Rural Development Programmes	00	SP004	Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation [PN]	30.00
2515	Other Rural Development Programmes	00	SP018	Scheme under RIDF [PN]	65.70
2575	Other Special Areas Programmes	60	SP017	Bidhayak Elaka Unnayan Prakalpa [DP]	174.90
2700	Major Irrigation	02	001	Interest on Capital Expenditure	22.21
2702	Minor Irrigation	80	001	Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes	29.67

ANNEXURE - C

Booking Under Minor Head '800 - Other Expenditure'

Major Head	Major Description	Sub major	Scheme	Scheme Description	Expenditure (₹ in Crore)
2702	Minor Irrigation	80	003	Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes	20.43
2711	Flood Control and Drainage	03	001	Other Food production Schemes	34.69
2801	Power	06	SP005	Grants to WBSEDCL for implementetion of RE Schemes in the districts which have not been covered by RGGVY schemes [PO]	175.00
2852	Industries	04	SP001	Grants to W. B. I. D. C. Ltd for debt Servicing	32.07
2852	Industries	80	SP009	New Incentive Scheme for Encouraging the Setting up of New Industrial Units [CI]	104.69
2852	Industries	80	SP020	Expenditure against ACA Received under DFID Assisted Restructuring of Public Sector Enterprises in W.B. (EAP) [PU]	25.37
2852	Industries	80	SP022	Incentive to Industrial Units in Lieu of Power Tariff Concession [CI]	104.39
2852	Industries	80	SP023	Grants to WBIDC for Development of Infrastructure for Industrial Growth [CI]	17.25
3054	Roads and Bridges	04	001	Other Expenditure under P W Department [PW]	52.04
3054	Roads and Bridges	04	002	Other Expenditure under P W (Roads) Department [PR]	76.25
3454	Census Surveys and Statistics	01	004	Honoraria Enumerators/Supervisors	82.00
3454	Census Surveys and Statistics	02	001	Bureau of Applied Economics and Statistics [DP]	17.38
4070	Capital Outlay on other Administrative Services	00	SP005	Construction and Upgradation of Fire Stations (FE)	15.41
4406	Capital Outlay on Forestry and Wild Life	01	SP001	Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)	17.32

ANNEXURE - C

Booking Under Minor Head '800 - Other Expenditure'

Major Head	Major Description	Sub major	Scheme	Scheme Description	Expenditure (₹ in Crore)
4575	Capital Outlay on other Special Areas Programmes	02	SP001	Infrastructure facilities for development of Sundarban areas under RIDF (RIDF) (SA)	53.59
4575	Capital Outlay on other Special Areas Programmes	60	SP007	P.W.(Roads) Sector	34.86
4575	Capital Outlay on other Special Areas Programmes	60	SP009	Road Sector (i) Construction / Strengthening of Road, Bridge, Culvert, Jetty.	26.41
4702	Capital Outlay on Minor Irrigation	00	SP028	Implementation of RIDF Projects [WI]	39.45
5054	Capital Outlay on Roads and Bridges	80	SP010	Programme for Roads and Bridges under Central Road Fund (CRF) [PR]	63.07

ANNEXURE - D

Booking Under Minor Head '800 - Other Receipt'

Major Head	Major Description	Sub major	Scheme	Scheme Description	Receipt (₹ in Crore)
0029	Land Revenue	00	009	Miscellaneous receipts not connected with Government Estates	49.09
0041	Taxes on Vehicles	00	001	Receipts from issue of laminated Card-type Driving Licence	31.74
0043	Taxes and Duties on Electricity	00	001	Other Receipts on Taxes and Duties on Electricity	134.70
0408	Food Storage and Warehousing	00	003	Supply of Rice to A.P.L. / B. P. L. families	876.28
1601	Grants-in-aid from Central Government	01	002	Modernisation of Police Force	41.81
1601	Grants-in-aid from Central Government	01	041	Combating naxalite violence-special assistance to states	31.83
1601	Grants-in-aid from Central Government	01	042	Compensation to States for Revenue loss due to introduction of VAT	452.11
1601	Grants-in-aid from Central Government	02	003	Other Special Areas Programme-Special Central Assistance for T. S. P.	33.84
1601	Grants-in-aid from Central Government	02	005	Special Central Assistance under Backward Region Grant Fund (BRGF)	301.68
1601	Grants-in-aid from Central Government	02	006	ACA under Stream II of the Rashtriya Krishi Vikash Yojana	335.98
1601	Grants-in-aid from Central Government	03	035	Social welfare/Welfare of SC/ST and OBC special component plan for SC	52.31
1601	Grants-in-aid from Central Government	03	216	Anti-erosion and Bank Protective Works on Common Border Rivers	80.06
1601	Grants-in-aid from Central Government	04	018	Grants for Rural Family Welfare Programme	214.17
1601	Grants-in-aid from Central Government	04	067	Integrated Child Development Scheme	575.96
1601	Grants-in-aid from Central Government	04	193	Macro Management of Agriculture	38.45
1601	Grants-in-aid from Central Government	04	238	Mid-Day Meal for Children	662.54
1601	Grants-in-aid from Central Government	04	268	Pre-Matric Scholarship for Students belonging of Minority Communities	41.76
1601	Grants-in-aid from Central Government	04	271	Multi Sectoral Development Scheme for Minorities	231.06

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443- Civil Deposits			8448- Deposits of Local Funds				8449- Other Deposits
		103	106	108	102	109	110	120	120
0030	Stamps and Registration Fees							46.85	
2011	Parliament/ State/ Union Territory Legislatures		7.80						
2015	Elections		0.16						
2029	Land Revenue	0.00 (a)	0.50			1.51		0.01	
2039	State Excise							0.00 (b)	
2041	Taxes on Vehicles								0.00 (c)
2049	Interest Payments		0.00 (d)		0.32	0.13		0.01	1.54
2053	District Administration							0.00 (e)	
2054	Treasury and Accounts Administration							0.00 (f)	
2055	Police		0.66						
2056	Jails		0.59						
2059	Public Works		1.24						
2070	Other Administrative Services		0.14						

Note: The actual amount of Transfer Credit is (a) ₹ 15,780 (b) ₹ 7,374 (c) ₹ 42,900 (d) ₹ 28,499 (e) ₹ 29,524 and (f) ₹ 26,322.

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443- Civil Deposits			8448- Deposits of Local Funds				8449- Other Deposits
		103	106	108	102	109	110	120	120
2071	Pensions and Other Retirement benefits				8.78				
2202	General Education		1.38		7.99	0.02	3,247.12	27.63	101.52
2203	Technical Education	0.04							
2204	Sports and Youth Services		2.20			0.57			2.39
2205	Art and Culture		0.03			0.01	3.01	0.49	
2210	Medical and Public Health		1.05			0.45		0.03	
2211	Family Welfare				0.05			48.18	
2215	Water Supply and Sanitation				9.52	3.87		57.23	2.33
2217	Urban Development		2.72		779.89	0.47		152.20	
2220	Information and Publicity		1.39					1.57	0.04
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.01	2.80		0.83	33.61		8.50	163.65
2230	Labour and Employment		0.05			0.00 (a)		0.01	
2235	Social Security and Welfare		240.13		0.31	119.71		4.34	32.68

(a) The actual amount of Transfer Credit is ₹ 1,500.

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443-Civil Deposits			8448-Deposits of Local Funds				8449-Other Deposits
		103	106	108	102	109	110	120	120
2236	Nutrition		3.37			7.51			
2245	Relief on Account of Natural Calamities		53.50		0.67	0.01		3.02	5.00
2250	Other Social Services		36.50			1.00			
2251	Secretariat-Social Services								12.49
2401	Crop Husbandry	0.02	0.00 (a)			0.16		36.82	87.97
2402	Soil and Water Conservation							0.03	
2403	Animal Husbandry					3.39		3.41	26.27
2404	Dairy Development		0.00 (b)						1.69
2405	Fisheries	0.52	0.04	0.00 (c)		0.42		21.24	36.12
2406	Forestry and Wild Life							13.61	
2415	Agricultural Research and Education							0.17	
2435	Other Agricultural Programmes	0.00 (d)	0.55		0.02	0.11			
2501	Special Programmes for Rural Development					0.01		8.37	

Note; The actual amount of Transfer Credit is (a) ₹1,215 (b) ₹29,154 (c) ₹10,113 (d) ₹10,418.

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443-Civil Deposits			8448-Deposits of Local Funds				8449-Other Deposits
		103	106	108	102	109	110	120	120
2505	Rural Employment		0.17		0.07	2.79			
2515	Other Rural Development Programmes		4.02			242.73		3.48	2.50
2551	Hill Areas							299.26	
2575	Other Special Areas Programmes	0.04	195.85		18.35	5.18		49.87	49.31
2702	Minor Irrigation								29.44
2851	Village and Small Industries							0.08	0.14
2852	Industries								261.84
3055	Road Transport		0.11		1.22	0.10		0.20	321.21
3435	Ecology and Environment		0.00 (a)						0.70
3451	Secretariat-Economic Services		0.03						0.01
3452	Tourism		0.08						9.70
3454	Census Surveys and Statistics		1.35		2.36				0.02
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		2.54		184.05	0.93		170.80	

(a) The actual amount of Transfer Credit is ₹34,000.

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443-Civil Deposits			8448-Deposits of Local Funds				8449-Other Deposits
		103	106	108	102	109	110	120	120
4055	Capital Outlay on Police							3.42	
4059	Capital Outlay on Public Works		14.93			0.10		0.30	
4070	Capital Outlay on other Administrative Services					1.91			0.12
4202	Capital Outlay on Education, Sports, Art and Culture		4.00			0.50	1.20	4.55	6.40
4210	Capital Outlay on Medical and Public Health		5.64						7.28
4216	Capital Outlay on Housing		6.52	0.01	1.50	39.41			33.92
4217	Capital Outlay on Urban Development				15.22				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes								17.11
4235	Capital Outlay on Social Security and Welfare		2.35			0.92			
4250	Capital Outlay on Other Social Services	0.01						1.01	1.00
4401	Capital Outlay on Crop Husbandry	0.02							14.00
4403	Capital Outlay on Animal Husbandry					1.77		8.65	2.03
4405	Capital Outlay on Fisheries								42.54

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443-Civil Deposits			8448-Deposits of Local Funds				8449-Other Deposits
		103	106	108	102	109	110	120	120
4407	Capital Outlay on Plantations								0.92
4408	Capital Outlay on Food Storage and Warehousing		1.61			0.58			
4435	Capital Outlay on other Agricultural Programmes	0.00 (a)							
4515	Capital Outlay on other Rural Development Programmes		0.30			0.64			
4551	Capital Outlay on Hill Areas								0.71
4575	Capital Outlay on other Special Areas Programmes	0.17	52.95			16.81			
4702	Capital Outlay on Minor Irrigation							0.90	
4711	Capital Outlay on Flood Control Projects					0.49			
4851	Capital Outlay on Village and Small Industries								7.61
4857	Capital Outlay on Chemicals and Pharmaceutical Industries								17.10
4859	Capital Outlay on Telecommunication and Electronic Industries								2.00
4860	Capital Outlay on Consumer Industries							0.68	6.22
4885	Capital Outlay on Industries and Minerals								5.00

(a) The actual amount of Transfer Credit is ₹ 42,251.

ANNEXURE - E

Major Head-wise amount transferred from Consolidated Fund to Deposit Heads (₹ in Crore)

Major Head of Account Debited	Major Head Description	8443- Civil Deposits			8448- Deposits of Local Funds				8449- Other Deposits
		103	106	108	102	109	110	120	120
5053	Capital Outlay on Civil Aviation		0.36						
5055	Capital Outlay on Road Transport		0.10						8.53
5075	Capital Outlay on other Transport Services		3.61						
5452	Capital Outlay on Tourism								2.21
5475	Capital Outlay on other General Economic Services		2.60						
Total Minor Head		0.82	655.94	0.01	1,031.16	487.85	3,251.33	976.93	1,323.31
Total Major Head		656.77			5,747.27				1,323.31

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 st March 2011	As on 1 st April 2010
(₹ in Crore)		
(a) General Cash Balances -		
(1) Cash in Treasuries	0.47	0.35
(2) Deposits with Reserve Bank	168.77	101.24
Total :	169.24	101.59
(3) Add-Investment held in Cash Balance Investments Account	-0.69	603.31
Total - (a) :	168.55	704.90
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	24.75	38.84
(2) Permanent advances for contingent expenditure with Departmental Officers	1.63	1.63
(3) Investments of Earmarked Funds	5,480.96	4,040.12
Total - (b)	5,507.34	4,080.59
Total - (a) and (b)	5,675.89	4,785.49

Explanatory Notes

a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, if any. The balance under the head 'Deposits with Reserve Bank' (at (2) above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. There was a difference of ₹128.00 crore (Dr.) between the figure of "Deposits with Reserve Bank" reflected in the accounts as ₹168.77 crore (Dr.) and that

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

by the Reserve Bank of India for ₹40.77 crore (Dr.). The difference is under reconciliation.

The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2010-11 advised to the RBI till 15 April 2011.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March but worked out by 15 April and not simply the daily balance on 31st March.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹2.48 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking normal and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

there is no holding of 14 day Treasury Bills on that day the State Government applies for Normal Ways and Means Advances/Special Ways and Means Advances/Over Draft. There was no holding of 14 day Treasury Bills on 31.03.2011.

(c) The limit for Normal ways and means advances to the State Government was ₹ 545.00 crore with effect from 01.04.2010. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances are revised by the Bank from time to time. The limit for Special ways and means advances to the State Government was ₹ 966.00 crore w.e.f. 01.04.2010 and ₹ 953.85 crore w.e.f.08.10.2010. In addition, a state can be in overdraft upto 100% of the Normal Ways and Means Advances for 14 consecutive working days.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2010-11 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	---	171 days
(ii)	Number of days on which the minimum balance was maintained by taking normal ways and means advance	---	53 days
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	---	79 days
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	---	NIL
(v)	Number of days on which overdrafts were taken	---	62 days

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2010-2011 both the advances carried interest normally at the prevailing Repo Rates. If even after taking these advances the balance falls below the prescribed minimum, the Bank Charges interest at the following rates relating to the Repo Rates on the shortfall.

From 01.04.2009 to 31.03.2010	From 01.04.2010 to 31.03.2011
--------------------------------------	--------------------------------------

The rate of Interest is as follows:

(i) Shortfall in the minimum balance (Repo Rate)										
w.e.f.	01.04.09	21.04.09	01.04.10	20.04.10	02.07.10	27.07.10	16.09.10	02.11.10	25.01.11	17.03.11
Shortfall in the minimum balance (Repo Rate)	5.00%	4.75%	5.00%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.75%
(ii) Ways & Means Advances										
(a) Normal for 1 to 90 days (Repo Rate)	5.00%	4.75%	5.00%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.75%
(b) Normal – Beyond 90 days (Repo Rate +1%)	6.00%	5.75%	6.00%	6.25%	6.50%	6.75%	7.00%	7.25%	7.50%	7.75%
(c) Special (Repo Rate – 1%)	4.00%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%	5.25%	5.50%	5.75%
(iii) Overdraft										
(a) upto 100% of Normal W.M.A. (Repo Rate +2%)	7.00%	6.75%	7.00%	7.25%	7.50%	7.75%	8.00%	8.25%	8.50%	8.75%
(b) Above 100% of normal W.M.A. (Repo Rate +5%)	10.00%	9.75%	10.00%	10.25%	10.50%	10.75%	11.00%	11.25%	11.50%	11.75%

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(d) The investments held in the Cash Balance Investments Account were wholly in the Government of India Securities as given below :-

Treasury Bills amounting to ₹19,762.11 crore were purchased and amounting to ₹20,366.12 crore were sold during the period from 01-04-2010 to 31.03.2011. An amount of ₹63.96 crore was received as interest on Investment under Treasury Bills during the year.

The investment made out of general cash balance and earmarked funds upto 31-03-2011 are given below -

Particulars	Cash Balance	Earmarked	Total
	Investment Account	Funds	
		(₹ in Crore)	
1) Securities of Govt. of India	---	5,480.96	5,480.96
2) Govt. of India Treasury Bills	-0.69	---	-0.69
Total	-0.69	5,480.96	5,480.27

