



सत्यमेव जयते

Finance Accounts (Volume-I) 2019-20



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of West Bengal

**Laid on the Table of
the State Legislature
on 25.03.2022**

Finance Accounts

(Volume - I)

2019-20

Government of West Bengal

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**Certificate of the Comptroller and Auditor General of India on
Finance Accounts**

This compilation containing the Finance Accounts of the Government of West Bengal for the year ending 31 March 2020 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-I contains the consolidated position of the state of finances and Volume-II 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, 17(b) & (c), 19(1), 20, Explanatory notes to Statement No. 14, Appendix-IV and Appendix-IX 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 & 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 (Accounts and Entitlement), West Bengal. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit - I), 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 organisations 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 2019-20.

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 Financial, Compliance and Performance Audit Reports on the Government of West Bengal being presented separately for the year ended 31 March 2020.

Emphasis of Matter

I want to draw attention to the following significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Despite West Bengal Treasury Rule 6.09, which states “Personal Deposit Account created by debit to the Consolidated Fund of the State shall be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State”, it was noted that there was a balance of ₹5,239.64 crore in 160 PD Accounts as on 31 March 2020. Similar year-end balances have been noticed in 2018-19 with ₹5,466.07 crore in 159 PD Accounts, in 2017-18 with ₹4,281.98 crore in 157 PD Accounts, in 2016-17 ₹5,140.70 crore in 153 PD Accounts and in 2015-16 ₹4,769.43 crore in 150 PD Accounts. Non-transfer of unspent balances lying in PD Accounts to Consolidated Fund of the State entails the risk of misuse of Public fund, fraud and misappropriation.
2. The Departments had drawn 1,988 Abstract Contingent (AC) bills for an amount of ₹1,438.83 crore in the financial year 2019-20 and submitted only 751 Detailed Contingent (DC) bills for an amount of ₹265.64 crore. Thus, there is a possible overstatement of expenditure of ₹1,173.19 crore in the year 2019-20. Further, a total of 7,753 DC bills amounting to ₹1,675.51 crore for the years up to 2017-18 and 724 DC bills amounting to ₹228.63 crore for the year 2018-19 were yet to be submitted by the Departments. Hence, upto 21 September 2020, 9,714 DC bills amounting to ₹3,077.33 crore were not submitted. There is, therefore, no assurance that the expenditure of ₹3,077.33 crore had actually been incurred for the purpose for which it was sanctioned/authorized by the Legislature. Advances drawn and not accounted for increases the possibility of Wastage/misappropriation/malfeasance etc.

3. During 2019-20, a total of 46,394 Utilisation Certificates (UCs) for an amount of ₹24,956.46 crore were awaited from the departments of the State Government. There is, therefore, no assurance that the expenditure of ₹24,956.46 crore had actually been incurred for the purposes for which it was authorised. Utilisation of funds could also not be ascertained for an amount of ₹2,00,755.98 crore because of non-receipt of 3,56,570 UCs for the period up to 2018-19. As of 30 September 2020, a total of 4,02,964 UCs were awaited for an amount of ₹2,25,712.44 crore. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 20 May 2021

Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of West Bengal present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans. No money can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.* salaries of Constitutional authorities, loan repayments *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and 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 relating to the Consolidated Fund of the State. The Contingency Fund of the Government of West Bengal for 2019-2020 was ₹20.00 crore.

Part III: Public Account: All other public money received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds *etc.*', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

Guide to the Finance Accounts

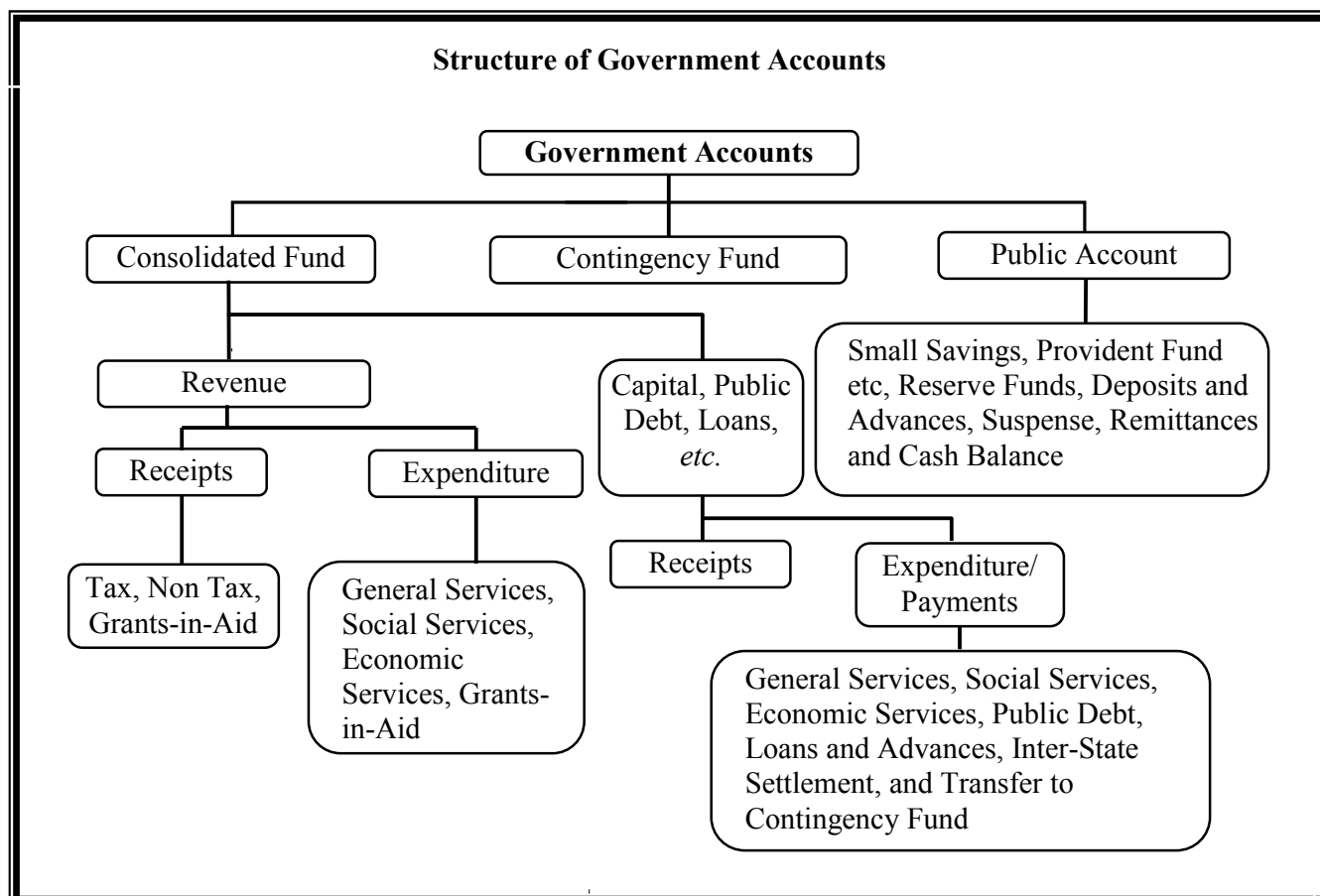
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (two characters), Detailed Heads (two or three digits) and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2020).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001-8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, *i.e.*, after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume-I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume-I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue & capital receipts and borrowings & repayment of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume-II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume-II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume-II.
- 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 Government of India, 'Other Liabilities' comprise 'Small Savings, Provident Funds *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed statement 17 in Volume-II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume-II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume-II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume-II.

Guide to the Finance Accounts

- 10. Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume-II.

Volume - II of the Finance Accounts contains two parts – nine detailed statements in Part I and twelve Appendices in Part II.

Part I of Volume-II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume-I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume-I, depicts the revenue expenditure of the State Government under Central Assistance including CSS/CS Schemes and State Fund Expenditure. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub-Heads:** This statement, which corresponds to the summary statement 5 in Volume -I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Central Assistance including CSS/CS Schemes and State Fund Expenditure. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head Level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume-I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e. amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume-I.
- 19. Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume-I.

Guide to the Finance Accounts

20. Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of Government guarantees. This statement corresponds to Statement 9 in Volume-I.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume-II

Part II contains appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, *etc.* These details are presented in the accounts at Sub Head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume-I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume-I with the detailed statements and appendices in Volume-II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume-I)	Detailed Statements (Volume-II)	Appendices
Revenue Receipts (Including Grants received), Capital Receipts	2, 3	14	-
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-Aid given by the Government	2, 10	-	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	-
Debt Position/Borrowings	1, 2, 6	17	-
Investments of the Government in Companies, Corporations <i>etc.</i>	8	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and investments thereof	1, 2, 12, 13	21, 22	-
Guarantees	9	20	-
Schemes	-	-	IV (Externally Aided Projects) V (Expenditure on Schemes)

D. Periodical and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (*e.g.* treasuries, divisions *etc.*) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given *etc.*) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipts/loans/public account. Similarly 'nil' bills where money transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume-I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund *e.g.* State Disaster Response Fund, Central Road Fund, Reserve Fund, Sinking Fund, *etc.*

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Assets(a)	Reference (Sl. No.)		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		21, 22 and Annexure to Statement 2	0.17	0.37
(ii) Departmental Balances			(-)0.36	(-) 0.36
(iii) Permanent Imprest			2.63	2.60
(iv) Cash Balance Investments			1,31,58.80	59,76.95
(v) Deposit with Reserve Bank of India			(-)20.26	(-) 5.82
(vi) Investments from Earmarked Funds (b)			1,25,23.76	1,16,33.37
Total :Cash			2,56,64.74	1,76,07.11
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations etc.		8, 19	1,81,54.37	1,74,27.21
(ii) Other Capital Expenditure		5, 16	11,93,67.52	10,41,24.16
Total : Capital Expenditure			13,75,21.89	12,15,51.37(x)
Contingency Fund (unrecouped)		5,16	11.83	1.05
Loans and Advances		7,18	1,39,79.70	1,27,80.07
Advances with departmental officers		21	29.32	29.32
Suspense and Miscellaneous Balances		21	0.00	0.00
Remittance Balances		21	4,98.39	4,83.84
Cumulative excess of expenditure over receipts (c)			27,40,71.73	25,44,10.82
Grand Total			45,17,77.60	40,68,63.58

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Liabilities(a)	Reference (Sl. No.)		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government		6,17	36,04,64.14	32,60,64.47
(ii) Loans and Advances from Central Government		6,17		
Non-Plan Loans			(-)5,58.38	(-) 1,23.74
Loans for State Plan Schemes			1,34,41.90	1,36,79.54
Loans for Central Plan Schemes			(-)0.03	(-) 0.03
Loans for Centrally Sponsored Plan Schemes			(-)0.03	(-) 0.03
Other Loans			23,60.05	8,01.78
Total : (ii)			1,52,43.51	1,43,57.52
Total Borrowings			37,57,07.65	34,04,21.99
Contingency Fund (Corpus)		21	20.00	20.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.		6, 21	1,72,30.22	1,56,37.35
(ii) Deposits		21	3,90,35.55	3,63,80.35
(iii) Reserve Funds		21	1,40,25.35	1,24,93.40
(iv) Remittance Balances		21	0.00	0.00
(v) Suspense and Miscellaneous(d)		21	57,58.83	19,10.49
Total Liabilities			7,60,49.95	6,64,21.59
Cumulative excess of receipts over Expenditure (c)				
Grand Total			45,17,77.60	40,68,63.58

Explanatory Notes :

- a) The figure of assets and liabilities are cumulative figures. Please also see note 1(ii) in the Section 'Notes to Accounts'.
- b) There is no investment out of earmarked funds in shares of companies during 2018-2019 and 2019-2020.
- c) The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.
- d) 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Imprest' which are included separately under 'Cash'.
- x) Excludes ₹5,83.65 crore as reduction of investment under head '4856-00-190-SP001-Setting up of a Petro Chemical Complex at Haldia' in the year 2015-2016.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts		Disbursements			
	2019-2020	2018-2019		2019-2020	2018-2019
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statements 3 & 14)	14,29,14.21	14,59,75.25	Revenue Expenditure (Ref. Statements 4-A, 4-B & 15)	16,25,75.12	15,63,73.91
Tax revenue (raised by the State) (Ref. Statements 3 & 14)	6,06,69.38	6,07,32.28	Salaries ¹ (Ref. Statements 4-B & Appendix -I)	1,69,15.08	1,49,15.19
Non-tax revenue (Ref. Statements 3 & 14)			Subsidies ¹ (Ref. Appendix - II)	97,09.23	1,34,02.65
			Grants-in-Aid ^{1,2} (Ref. Statements 10 & Appendix-III)	6,94,20.75	6,71,12.27
Interest receipts (Ref. Statements 3 & 14)	3,20.95	8,06.02	General services (Ref. Statements 4 & 15)		
Others (Ref. Statements 3)	28,91.95	28,51.57	Interest Payment and service of debt (Ref. Statements 4-A & 15)	3,16,67.72	2,93,11.14
Total (Ref. Statements 3 & 14)	32,12.90	36,57.59	Pension (Ref. Statements 4-A & 15)	1,74,62.47	1,60,63.00
Share of Union Taxes/Duties (Ref. Statements 3 & 14)	4,80,48.40	5,57,75.72	Others (Ref. Statements 4-B)	48,70.50	44,86.33
			Total General services (Ref. Statements 4-A & 15)	5,40,00.69	4,98,60.47
			Social services (Ref. Statements 4-A & 15)	99,07.83	86,21.69
			Economic services (Ref. Statements 4-A & 15)	21,71.82	19,72.91
Grants from Central Government (Ref. Statements 3 & 14)	3,09,83.54	2,58,09.66	Compensation and assignment to Local Bodies and PRIs (Ref. Statements 4-A & 15)	4,49.73	4,88.73
Revenue Deficit	1,96,60.91	1,03,98.66	Revenue Surplus	0.00	0.00
Section- B: Capital					
Capital Receipts (Ref. Statements 3 & 14)	0.00	6,91.50	Capital Expenditure ³ (Ref. Statements 4-A, 4-B & 16)	1,59,70.51	2,37,17.32
			General Services (Ref. Statements 4-A & 16)	7,48.10	9,26.98
			Social Services (Ref. Statements 4-A & 16)	54,39.16	73,23.69
			Economic Services (Ref. Statements 4-A & 16)	97,83.25	1,54,66.65
Recoveries of Loans and Advances (Ref. Statements 3,7 & 18)	66.67	8,04.42	Loans and Advances disbursed (Ref. Statements 4-A, 7 & 18)	12,66.31	8,65.49
			General Services (Ref. Statements 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statements 4-A, 7 & 18)	4,54.70	3,74.75
			Economic Services (Ref. Statements 4-A, 7 & 18)	8,09.24	4,88.80
			Others (Ref. Statement 7)	2.37	1.94
Public debt receipts (Ref. Statements 3,6 & 17)	7,56,98.69	7,01,96.95	Repayment of Public Debt (Ref. Statements 4-A, 6 & 17)	4,04,13.03	4,57,86.02
Internal Debt (Market Loans, NSSF etc.) (Ref. Statements 3,6 & 17)	7,36,81.64	6,90,19.09	Internal Debt ⁴ (Market Loans, NSSF, etc.) (Ref. Statements 4-A, 6 & 17)	3,92,81.97	4,47,32.61

1. The sector wise distribution of Salary, Subsidy, Grants-in-Aid and Grants for Creation of Capital Assets are given below:-

	(₹ in Crore)			
	Salary	Subsidy	Grants-in-Aid	Grants for Creation of Capital Assets
General Services	78,24.77	0.94	1,04.91	0.00
Social Services	65,07.91	67,87.67	4,78,80.09	20,05.86
Economic Services	25,82.40	29,20.62	1,31,86.47	62,43.42

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', '35' and '36' 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. There is no salary expenditure under Section -B "Capital Expenditure" during 2019-20.
4. An amount of ₹63,39.99 crore represents expenditure towards National Small Savings Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2019-2020	2018-2019		2019-2020	2018-2019
Loans from GoI (Ref. Statements 3,6 & 17)	20,17.05	11,77.86	Loans from GoI (Ref. Statements 4-A, 6 & 17)	11,31.06	10,53.41
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	21,86,79.57	21,76,68.12	Total Expenditure Consolidated Fund (Ref. Statement 4)	22,02,24.97	22,67,42.74
Deficit in Consolidated Fund	15,45.40	90,74.62	Surplus in Consolidated Fund	0.00	0.00
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.00	0.39	Contingency Fund (Ref. Statement 21)	10.78	0.80
Part III Public Account⁵					
Small Savings (Ref. Statement 21)	42,15.64	38,02.57	Small Savings (Ref. Statement 21)	26,22.77	26,74.78
Reserves & Sinking Funds (Ref. Statement 21)	24,45.08	25,47.85	Reserves & Sinking Funds (Ref. Statement 21)	18,03.52	14,60.54
Deposits (Ref. Statement 21)	9,86,47.48	8,48,35.33	Deposits (Ref. Statement 21)	9,59,92.28	7,91,22.72
Advances (Ref. Statement 21)	0.00	0.00	Advances (Ref. Statement 21)	0.00	0.00
Suspense and Miscellaneous⁶ (Ref. Statement 21)	23,17,47.17	24,81,97.00	Suspense and Miscellaneous⁶ (Ref. Statement 21)	23,50,80.70	24,70,36.75
Remittances (Ref. Statement 21)	0.53	(-)0.08	Remittances (Ref. Statement 21)	15.09	(-)2.27
Total Receipts Public Account (Ref. Statement 21)	33,70,55.91	33,93,82.68	Total Disbursements Public Account (Ref. Statement 21)	33,55,14.36	33,02,92.52
Deficit in Public Account	0.00	0.00	Surplus in Public Account	15,41.55	90,90.16
Opening Cash Balance	(-)5.45	(-)20.58	Closing Cash Balance	(-)20.09	(-)5.45
Increase in Cash Balance	0.00	15.13	Decrease in Cash Balance	14.64	0.00

5. For details please refer to Statement No. 21 in Volume II.

6. "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. 21.

Explanatory Note: (i) The cash balance represents the combined balance of the Consolidated Fund, the Contingency Fund and the Public Account. The Balance against "Deposit with Reserve Bank" represents the balance according to Government Accounts after taking into account inter Government monetary settlement advised to Reserve Bank upto the 10 April 2020. There was a difference of ₹18.64 crore (Cr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹20.26 crore (Cr.) and that intimated by the Reserve Bank of India for ₹1.62 crore (Cr.).

(ii) The figures exhibited in Statement No. 10 include figures under Grants-in-Aid and Compensation and assignment to Local Bodies and PRIs.

(iii) Figures under Grants-in-Aid in respect of 2018-19 modified including ₹1,00,13.85 towards Grants for Creation of Capital Assets.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2020	As on 1 April 2019
(₹ in Crore)		
(a) General Cash Balances -		
(1) Cash in Treasuries	0.17	0.37
(2) Deposits with Reserve Bank	(-) 20.26	(-)5.82
Total :	(-) 20.09	(-)5.45
(3) Add-Investment held in Cash Balance Investments Account	1,31,58.80	59,76.95
Total - (a)	1,31,38.71	59,71.50
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	(-) 0.36	(-)0.36
(2) Permanent advances for contingent expenditure with Departmental Officers	2.63	2.60
(3) Investments of Earmarked Funds	1,25,23.77	1,16,33.37
Total – (b)	1,25,26.04	1,16,35.61
Total – (a) and (b)	2,56,64.75	1,76,07.11

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 a(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 ₹18.64 crore (Cr.) between the figure of “Deposits with Reserve Bank” reflected in the accounts as ₹20.26 crore (Cr.) and that by the Reserve Bank of India as (-)₹1.62 crore (Cr.). The difference is under reconciliation.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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 2019-2020 advised to the RBI till 10 April 2020.

The cash balance (‘Deposits with RBI’) above is the closing cash balance of the year as on 31 March but worked out by 10 April and not simply the daily balance on 31 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 there is no holding of 14 day Treasury Bills on that day the State Government applies for Special Ways and Means Advances/Normal Ways and Means Advances/ Overdraft.

(c) The limit for Normal Ways and Means Advances to the State Government was ₹18,95.00 crore w.e.f. 01.04.2019. 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 as under:-

With effect from	Amount (₹ in Crore)	With effect from	Amount (₹ in Crore)	With effect from	Amount (₹ in Crore)
01.04.2019	3,47.85	22.04.2019	10,38.07	08.05.2019	4,02.70
02.04.2019	4,72.09	23.04.2019	4,12.41	10.05.2019	4,05.86
03.04.2019	4,29.63	26.04.2019	4,02.69	14.05.2019	4,06.03
11.04.2019	4,22.32	06.05.2019	4,02.71	15.05.2019	4,06.47

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

With effect from	Amount (₹ in Crore)	With effect from	Amount (₹ in Crore)	With effect from	Amount (₹ in Crore)
20.05.2019	4,09.25	11.09.2019	28,40.29	26.12.2019	30,11.95
21.05.2019	4,06.50	17.09.2019	28,44.03	01.01.2020	30,71.24
23.05.2019	4,05.70	19.09.2019	28,46.64	02.01.2020	30,91.70
24.05.2019	4,06.65	20.09.2019	28,54.80	08.01.2020	30,97.87
27.05.2019	4,06.57	21.09.2019	28,23.02	09.01.2020	30,98.31
29.05.2019	4,06.56	23.09.2019	28,48.35	13.01.2020	30,98.29
03.06.2019	4,34.87	24.09.2019	28,48.47	14.01.2020	30,91.83
04.06.2019	4,07.79	25.09.2019	28,48.48	16.01.2020	30,91.82
05.06.2019	3,89.58	30.09.2019	28,92.43	28.01.2020	30,91.87
06.06.2019	4,12.45	01.10.2019	30,07.73	03.02.2020	31,28.97
10.06.2019	4,16.62	11.10.2019	30,07.71	04.02.2020	30,91.58
11.06.2019	4,12.37	04.11.2019	30,08.19	06.02.2020	30,98.07
26.06.2019	4,12.31	05.11.2019	30,07.71	10.02.2020	30,99.03
01.07.2019	3,26.04	06.11.2019	30,07.73	13.02.2020	30,99.63
02.07.2019	7,60.50	08.11.2019	30,09.22	15.02.2020	27,78.96
08.07.2019	7,67.67	11.11.2019	30,11.87	17.02.2020	28,19.21
09.07.2019	7,67.74	14.11.2019	30,11.97	28.02.2020	28,30.05
10.07.2019	7,66.74	20.11.2019	30,11.95	06.03.2020	28,33.96
11.07.2019	7,68.36	22.11.2019	29,99.13	11.03.2020	28,34.05
12.07.2019	8,00.25	25.11.2019	30,44.96	17.03.2020	28,45.08
16.07.2019	28,12.23	26.11.2019	29,99.45	18.03.2020	28,35.87
29.07.2019	28,15.35	29.11.2019	29,99.47	19.03.2020	28,39.00
30.07.2019	28,12.23	02.12.2019	30,27.82	20.03.2020	28,39.57
02.08.2019	28,13.01	03.12.2019	30,00.58	23.03.2020	28,40.08
06.08.2019	28,19.49	04.12.2019	30,00.61	24.03.2020	28,52.44
13.08.2019	28,20.11	05.12.2019	30,06.65	25.03.2020	28,40.20
16.08.2019	28,24.07	10.12.2019	30,06.60	26.03.2020	26,52.17
28.08.2019	28,36.29	11.12.2019	30,06.58	30.03.2020	26,96.83
06.09.2019	28,40.19	17.12.2019	30,09.62		

In addition, a State can be in overdraft upto 100 *per cent* of the Normal Ways and Means Advances for 14 consecutive working days.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-2020 is given below:-

- | | | | |
|-------|---|-----|----------|
| (i) | Number of days on which the minimum balance was maintained without taking any Advance | --- | 288 days |
| (ii) | Number of days on which the minimum balance was maintained by taking Special Drawing Facilities | --- | 78 days |
| (iii) | Number of days on which the minimum balance was maintained by taking Normal Ways and Means Advance | --- | 23 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 | --- | 6 days |

Note:- i) Special Drawing Facilities, Normal Ways and Means Advance and Overdrafts were taken for 6 days simultaneously.

ii) Special Drawing Facilities and Normal Ways and Means Advances were taken for 23 days simultaneously.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2019-2020 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 01.04.2019 to 31.03.2020

The rate of Interest is as follows:

(i) Shortfall in the minimum balance (Repo Rate)						
With Effect From	01.04.2019	05.04.2019	07.06.2019	08.08.2019	07.10.2019	31.03.2020
Shortfall in the minimum balance (Repo Rate)	<i>6.25 per cent</i>	<i>6.00 per cent</i>	<i>5.75 per cent</i>	<i>5.40 per cent</i>	<i>5.15 per cent</i>	<i>4.40 per cent</i>
(ii) Ways & Means Advances						
(a) Normal for 1 to 90 days (Repo Rate)	<i>6.25 per cent</i>	<i>6.00 per cent</i>	<i>5.75 per cent</i>	<i>5.40 per cent</i>	<i>5.15 per cent</i>	<i>4.40 per cent</i>
(b) Normal – Beyond 90 days (Repo Rate +1 per cent)	<i>7.25 per cent</i>	<i>7.00 per cent</i>	<i>6.75 per cent</i>	<i>6.40 per cent</i>	<i>6.15 per cent</i>	<i>5.40 per cent</i>
(c) Special (Repo Rate – 1 per cent)	<i>5.25 per cent</i>	<i>5.00 per cent</i>	<i>4.75 per cent</i>	<i>4.40 per cent</i>	<i>4.15 per cent</i>	<i>3.40 per cent</i>
(iii) Overdraft						
(a) upto 100 per cent of Normal W.M.A. (Repo Rate +2 per cent)	<i>8.25 per cent</i>	<i>8.00 per cent</i>	<i>7.75 per cent</i>	<i>7.40 per cent</i>	<i>7.15 per cent</i>	<i>6.40 per cent</i>
(a) Above 100 per cent of Normal W.M.A. (Repo Rate +5 per cent)	<i>11.25 per cent</i>	<i>11.00 per cent</i>	<i>10.75 per cent</i>	<i>10.40 per cent</i>	<i>10.15 per cent</i>	<i>9.40 per cent</i>

ANNEXURE A
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 ₹11,51,61.05 crore were purchased and amounting to ₹10,79,79.20 crore were sold during the period from 01.04.2019 to 31.03.2020. An amount of ₹79.91 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 31.03.2020 are given below:-

Particulars	Cash Balance Investment Account	Earmarked Funds	Total
			(₹ in Crore)
1) Securities of Government of India/Other State Governments	---	1,23,40.14	1,23,40.14
2) Government of India Treasury Bills	1,31,58.80	---	1,31,58.80
3) Other Investment	---	1,83.63	1,83.63
Total	1,31,58.80	1,25,23.77	2,56,82.57

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	2019-2020	2018-2019
I. TAX AND NON-TAX REVENUE		
A. Tax Revenue	(₹ in Crore)	
A1. Own Tax revenue		
Goods and Services Tax (SGST)	2,73,07.52	2,70,67.20
Land Revenue	27,28.08	28,46.82
Stamps and Registration fees	60,25.79	56,20.01
State Excise	1,12,32.29	1,06,22.45
Sales Tax	71,61.17	78,13.03
Taxes on goods and passengers	34.15	4,35.36
Taxes on Vehicles	26,00.81	25,62.58
Other Taxes on Income and Expenditure	5,88.72	5,60.78
Others	29,90.85	32,04.05
A2. Share of net proceeds of Taxes		
Goods and Services Tax (IGST & CGST)	1,36,34.80	1,48,65.19
Corporation Tax	16,382.53	1,93,96.92
Taxes on Income other than Corporation Tax	1,28,36.82	1,42,85.01
Taxes on Wealth	0.72	7.11
Customs	30,45.60	39,53.66
Union Excise Duties	21,17.50	26,27.45
Service Tax	0.00	5,10.55
Other Taxes and Duties on Commodities and Services	30.43	1,29.83
Others	0.00	0.00
Total A	10,87,17.77	11,65,08.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**2019-2020****2018-2019****(₹ in Crore)****B. Non-tax Revenue**

Interest receipts	3,20.95	8,06.02
Miscellaneous General services	15,48.60	12,93.28
Medical and Public Health	2,43.91	2,61.80
Non-ferrous Mining and Metallurgical Industries	2,14.80	3,26.48
Police	1,81.92	2,54.48
Other Administrative Services	1,32.74	1,34.38
Dividends and Profits	81.97	47.46
Forestry and Wild Life	78.93	88.28
Roads and Bridges	64.33	74.48
Education, Sports, Art and Culture	62.66	62.51
Other General Economic Services	46.12	34.48
Dairy Development	34.76	37.16
Food Storage and Warehousing	29.36	28.95
Urban Development	25.61	21.81
Public Works	19.06	30.64
Public Service Commission	18.29	19.62
Minor Irrigation	15.45	17.95
Civil Supplies	14.37	14.60
Housing	13.38	10.93
Major Irrigation	9.02	5.15
Labour and Employment	8.23	23.52
Co-operation	7.68	8.53
Water Supply and Sanitation	7.38	6.97
Crop Husbandry	6.71	7.69
Medium Irrigation	6.33	11.34
Information and Publicity	5.32	5.54
Contributions and Recoveries towards Pension and Other Retirement Benefits	3.14	6.03
Village and Small Industries	3.08	1.91
Animal Husbandry	2.76	2.99
Tourism	2.02	1.45
Fisheries	1.14	5.40
Jails	1.08	0.71
Industries	0.55	1.83
Ports and Light Houses	0.49	0.88
Other Agricultural Programmes	0.38	0.45
Social Security and Welfare	0.10	1.41

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2019-2020	2018-2019
	(₹ in Crore)	
Stationery and Printing	0.07	0.08
Other Social Services	0.05	0.08
Other Rural Development Programmes	0.03	0.15
Other Fiscal Services	0.03	0.00
Plantations	0.03	0.03
Hill Areas	0.02	0.07
Petroleum	0.01	0.01
Agricultural Research and Education	0.01	0.00
Power	0.01	0.00
Civil Aviation	0.01	0.00
Other Special Areas Programmes	0.01	0.00
Other Scientific Research	0.00	0.00
Non Conventional Sources of Energy	0.00	0.00
Other Transport Services	0.00	0.00
Inland Water Transport	0.00	0.00
Land Reforms	0.00	0.00
Family Welfare	0.00	0.01
Other Industries	0.00	0.05
Road Transport	0.00	0.00
Others	0.00	0.00
Total B	32,12.90	36,57.59

II. GRANTS FROM GOVERNMENT OF INDIA**C. Grants****Grants-in-Aid from Central Government**

Non Plan Grants	0.20	0.26
Other Grants	0.20	0.26
Grants for Centrally Sponsored Plan Schemes	0.00	1.62
Other Grants	0.00	1.62
Grants for Centrally Sponsored Schemes	1,69,62.55	1,56,86.06
Central Assistance/ Share	1,69,62.55	1,56,84.44
Externally Aided Projects- Grants for Centrally Sponsored Schemes	0.00	1.62
Finance Commission Grants	60,25.13	41,89.11
Grants for Rural Local Bodies	37,03.25	27,40.69
Grants for Urban Local Bodies	16,71.48	11,79.32

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2019-2020	2018-2019
	(₹ in Crore)	
Grants-in-Aid for State Disaster Response Fund	6,50.40	2,69.10
Other Transfer/ Grants to States/ Union Territory with Legislature	79,95.66	59,32.61
Grants under the Proviso to Article 275 (1) of the Constitution	1,21.27	92.36
Grants towards Contribution to National Disaster Response Fund (NDRF)	9,58.33	0.45
Grants for Central Road Fund	4,51.67	1,38.33
Grants to cover gap in resources	43,58.74	19,77.00
Special Assistance	21,05.65	37,24.47
Total C	3,09,83.54	2,58,09.66
Total Revenue Receipts (A+B+C)	14,29,14.21	14,59,75.25

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D.Capital Receipts

Disinvestment proceeds	0.00	6,91.50
Others	0.00	0.00
Total D	0.00	6,91.50

E. Public Debt receipts

Internal Debt	7,36,81.64	6,90,19.09
Market Loans	5,69,92.00	4,28,28.00
Ways & Means Advance from the RBI	1,58,59.81	2,50,04.59
Bonds	0.00	0.00
Loans from Financial Institutions	8,29.83	11,86.50
Special Securities issued to National Small Savings Fund	0.00	0.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**2019-2020****2018-2019****(₹ in Crore)**

Other Loans	0.00	0.00
Loans and Advances from Central Government	20,17.05	11,77.86
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	0.00	0.00
Loans for Central Plan Scheme	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	20,17.05	11,77.86
Total E	7,56,98.69	7,01,96.95
F. Loans and Advances by State Government (Recoveries)	66.67	8,04.42
G. Inter State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	21,86,79.57	21,76,68.12

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2019-2020

A. EXPENDITURE BY FUNCTION	(₹ in Crore)			Total
	Revenue	Capital	L & A	
A- General Services				
A.1- Organs of State				
Parliament /State/Union Territory Legislatures	53.22	0.00	0.00	53.22
President, Vice President/Governor, Administrator of Union Territories	10.86	0.00	0.00	10.86
Council of Ministers	41.22	0.00	0.00	41.22
Administration of Justice	6,82.60	0.00	0.00	6,82.60
Elections	2,93.56	0.00	0.00	2,93.56
A.2- Fiscal Services				
Collection of taxes on Income and Expenditure	5.41	0.00	0.00	5.41
Land Revenue	6,10.44	0.00	0.00	6,10.44
Stamps and Registration	1,66.14	0.00	0.00	1,66.14
Collection of other Taxes on property and Capital Transactions	0.61	0.00	0.00	0.61
State excise	1,26.30	0.00	0.00	1,26.30
Taxes on Sales, Trade etc.	63.63	0.00	0.00	63.63
Taxes on Vehicles	51.69	0.00	0.00	51.69
Other Taxes and Duties on Commodities and Services	6.05	0.00	0.00	6.05
Collection of Charges under State Goods and Services Tax	1,79.09	0.00	0.00	1,79.09
Other Fiscal Services	6.87	0.00	0.00	6.87
A.3- Interest Payment and Servicing of Debt				
Interest Payments	3,16,67.72	0.00	0.00	3,16,67.72
A.4- Administrative Services				
Public Service Commission	36.99	0.00	0.00	36.99
Secretariat-General Services	2,83.94	0.00	0.00	2,83.94
District Administration	2,36.34	0.00	0.00	2,36.34
Treasury and Accounts Administration	1,12.95	0.00	0.00	1,12.95
Police	72,27.49	1,63.82	0.00	73,91.31
Jails	2,41.19	0.00	0.00	2,41.19

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2019-2020
(₹ in Crore)

	Revenue	Capital	L & A	Total
Stationery and Printing	22.53	0.00	0.00	22.53
Public Works	6,01.45	5,78.25	0.00	11,79.70
Other Administrative Services	6,82.79	6.02	0.00	6,88.81
A.5- Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	1,74,62.47	0.00	0.00	1,74,62.47
Miscellaneous General Services	10,57.77	0.00	0.00	10,57.77
Total General Services (A)	6,19,31.31	7,48.09	0.00	6,26,79.40
B-Social Services				
B.1- Education, Sports, Art and Culture				
General Education	3,05,90.35	4,30.48 (a)	0.00	3,10,20.83
Technical Education	5,11.70	0.00	0.00	5,11.70
Sports and Youth Services	4,57.51	0.00	0.00	4,57.51
Art and Culture	3,19.25	0.00	0.00	3,19.25
B.2- Health and Family Welfare				
Medical and Public health	92,21.43	5,57.50	95.45	98,74.38
Family Welfare	9,59.88	0.00	0.00	9,59.88
B.3- Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	10,65.47	13,84.20	0.00	24,49.67
Housing	1,34.05	69.78	0.00	2,03.83
Urban Development	54,84.81	18,20.58	2,77.96	75,83.35
B.4- Information and Broadcasting				
Information and Publicity	1,59.05	8.50	1.29	1,68.84
B.5- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	17,70.16	2,55.93	80.00	21,06.09

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2019-2020

(₹ in Crore)

	Revenue	Capital	L & A	Total
B.6- Labour and Labour Welfare				
Labour and employment	1,97.40	0.00	0.00	1,97.40
B.7- Social Welfare and Nutrition				
Social Security and Welfare	1,85,32.34	8,70.09	0.00	1,94,02.43
Nutrition	16,00.89	0.00	0.00	16,00.89
Relief on Account of Natural Calamities	16,82.56	0.00	0.00	16,82.56
B.8- Others				
Other Social Services	1,63.79	42.12 (b)	0.00	2,05.91
Secretariat- Social Services	2,38.71	0.00	0.00	2,38.71
Total Social Services (B)	7,30,89.35	54,39.18	4,54.70	7,89,83.23
C- Economic Services				
C.1- Agriculture and Allied Activities				
Crop Husbandry	23,45.39	1,63.48	0.00	25,08.87
Soil and Water Conservation	2,02.71	0.00	0.00	2,02.71
Animal Husbandry	4,87.85	38.50	0.00	5,26.35
Dairy Development	96.96	(-) 0.19 (c)	0.00	96.77
Fisheries	1,67.53	7.05	0.00	1,74.58
Forestry and Wild Life	5,11.18	73.07	0.00	5,84.25
Plantations	0.00	0.00	0.00	0.00
Food, Storage and Warehousing	2,00.80	1,39.68	8.27	3,48.75
Agricultural Research and Education	1,58.00	0.39	0.00	1,58.39
Co-operation	2,81.11	58.20	0.00	3,39.31
Other Agricultural Programmes	1,34.18	87.67	0.00	2,21.85
C.2- Rural Development				
Special Programmes for Rural Development	4,07.86	0.00	0.00	4,07.86
Rural Employment	87,25.29	0.00	0.00	87,25.29

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2019-2020

(₹ in Crore)

	Revenue	Capital	L & A	Total
Land Reforms	25.67	0.00	0.00	25.67
Other Rural Development Programmes	75,80.66	3,56.25	0.00	79,36.91
C.3- Special Areas Programmes				
Hill Areas	8,52.85	0.00	0.00	8,52.85
Other Special Areas Programmes	3,66.46	9,74.32	0.00	13,40.78
C.4- Irrigation and Flood Control				
Major Irrigation	2,25.27	3,46.75	0.00	5,72.02
Medium Irrigation	50.77	1,04.77	0.00	1,55.54
Minor Irrigation	4,39.35	5,80.77	0.00	10,20.12
Command Area Development	0.03	0.00	0.00	0.03
Flood Control and Drainage	4,27.25	6,85.23	0.00	11,12.48
C.5- Energy				
Power	10,18.80	15,49.99	5,00.00	30,68.79
New and Renewable Energy	17.72	0.00	0.00	17.72
C.6- Industry and Minerals				
Village and Small Industries	3,47.11	1,45.80	2.18	4,95.09
Industries	(-) 87.65 (d)	0.00	0.00	(-) 87.65
Non- Ferrous Mining and Metallurgical Industries	4.22	0.00	0.00	4.22
Chemicals and Pharmaceutical Industries	0.00	11.25	5.41	16.66
Engineering Industries	0.00	0.00	2.08	2.08
Consumer Industries	0.00	25.29	91.05	16.34
Other Industries	0.00	0.00	1.80	1.80
Other Outlays on Industries and Minerals	0.00	53.28	0.00	53.28
C.7- Transport				
Ports and Light Houses	1.14	0.00	0.00	1.14
Civil Aviation	1.68	1.10	0.00	2.78
Roads and Bridges	9,19.16	41,27.64	0.00	50,46.80

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Revenue	Actuals for 2019-2020 (₹ in Crore)		
		Capital	L & A	Total
Road Transport	8,37.95	1,23.51	1,48.51	11,09.97
Inland Water Transport	0.13	68.14	19.26	87.53
Other Transport Services	0.00	0.75	13.68(e)	14.43
C.8- Science, Technology and Environment				
Other Scientific Research	21.20	0.00	0.00	21.20
Ecology and Environment	25.91	0.00	0.00	25.91
C.9- General Economic Services				
Secretariat- Economic Services	1,15.00	0.00	0.00	1,15.00
Tourism	78.36	51.87	4.00	1,34.23
Census Surveys and Statistics	30.33	0.00	0.00	30.33
Civil Supplies	67.02	0.00	0.00	67.02
General Financial and Trading Institutions	0.00	7.91	13.00	20.91
Other General Economic Services	19.49	0.79	0.00	20.28
Total Economic Services (C)	2,71,04.74	97,83.26	8,09.24	3,76,97.24
D- Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4,49.73	0.00	0.00	4,49.73
E- Public Debt				
Internal Debt of the State Government	0.00	0.00	3,92,81.97	3,92,81.97
Loans and Advances from the Central Government	0.00	0.00	11,31.06	11,31.06
F-Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	2.37	2.37
Total : Grants-in-Aid and contributions, Public Debt and Loans	4,49.73	0.00	4,04,15.40	4,08,65.13
Total : Expenditure in Consolidated Fund	16,25,75.12	1,59,70.51	4,16,79.34	22,02,24.97

(a) Includes ₹1,33.32 crore, ₹94.04 crore, ₹22.23 crore incurred as Technical Education, Sports and Youth Services and Art and Culture respectively, (b) Includes ₹35.08 crore incurred as Labour and Employment, (c) An amount of ₹0.48 crore incurred as actual expenditure during the year. Minus figure is due to deduct recoveries of capital expenditure, (d) An amount of ₹63.93 crore incurred as actual expenditure during the year includes ₹6.52 crore as Engineering Industries and ₹18.75 crore as Consumer Industries. Minus figure is due to deduct recoveries of revenue expenditure, (e) The total amount was disbursed towards Roads and Bridges.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2019-2020			2018-2019			2017-2018		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Grants-in-Aid- General	3,38,07.08	0.00	3,38,07.08(a)	3,40,13.35	1.67	3,40,15.02	5,49,65.25	0.00	5,49,65.25
Interest/Dividend	3,16,01.70	0.00	3,16,01.70	2,88,53.53	0.00	2,88,53.53	2,80,23.40	0.00	2,80,23.40
Grants -in-Aid- Salaries	2,78,15.23	0.00	2,78,15.23	2,35,73.91	0.00	2,35,73.91	0.00	0.00	0.00
Pension/Gratuities	1,77,04.08	0.00	1,77,04.08(b)	1,62,00.88	0.00	1,62,00.88	1,48,27.65	0.00	1,48,27.65
Salaries	1,69,15.08	0.00	1,69,15.08	1,49,15.19	0.00	1,49,15.19	1,38,38.89	0.00	1,38,38.89
Major Works / Land and Buildings	0.00	1,57,52.44	1,57,52.44	0.57	2,11,13.02	2,11,13.59	0.00	1,69,56.69	1,69,56.69
Subsidies	97,09.23	0.00	97,09.23	1,34,02.65	0.00	1,34,02.65	1,16,77.09	0.00	1,16,77.09
Grants for creation of Capital Assets	82,49.29	0.00	82,49.29	1,00,13.85	0.00	1,00,13.85	73,60.16	0.00	73,60.16
Other Charges	44,06.77	0.00	44,06.77(c)	38,06.94	0.00	38,06.94	35,44.87	0.15	35,45.02
Wages	38,36.24	0.00	38,36.24	30,52.07	0.00	30,52.07	24,54.09	0.00	24,54.09
Inter-Account transfer	22,84.46	4,44.21	27,28.67	10,88.60	17,92.29	28,80.89	10,35.84	18,68.75	29,04.59
Materials and Supplies / Stores and Equipments	26,47.18	0.00	26,47.18	24,90.84	0.00	24,90.84	21,56.01	0.00	21,56.01
Scholarships and Stipends	17,70.26	0.00	17,70.26	17,39.04	0.00	17,39.04	12,05.84	0.00	12,05.84
Maintenance	11,87.54	0.00	11,87.54	8,63.93	0.00	8,63.93	8,56.51	0.00	8,56.51
Office Expenses	8,22.53	0.00	8,22.53	9,06.91	0.00	9,06.91	7,88.01	0.00	7,88.01
Minor Works/Maintenance	7,93.33	0.00	7,93.33	12,55.26	0.74	12,56.00	10,22.52	0.00	10,22.52
Investments	0.00	7,27.16	7,27.16	0.00	15,43.37	15,43.37	0.00	18,68.94	18,68.94
Machinery and Equipment / Tools and Plants	0.31	5,53.49	5,53.80	0.42	8,40.10	8,40.52	1,98.79	4,56.58	6,55.37
Outsourcing of Security Cleaning & House Keeping Services	4,20.39	0.00	4,20.39	3,34.71	0.00	3,34.71	0.00	0.00	0.00

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2019-2020			2018-2019			2017-2018		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Purchase	3,15.81	0.00	3,15.81	4,44.68	0.00	4,44.68	3,10.74	0.00	3,10.74
Other Capital Expenditure	0.00	2,96.67	2,96.67	0.00	7,17.86	7,17.86	0.00	3,05.01	3,05.01
Medical Reimbursements under WBHS 2008	2,49.57	0.00	2,49.57	2,17.91	0.00	2,17.91	1,54.21	0.00	1,54.21
Payment of Professional and Special Services	1,89.41	5.32	1,94.73	2,00.36	11.67	2,12.03	2,12.01	16.53	2,28.54
Advertisement and Publicity Expenses	1,89.97	0.00	1,89.97	2,01.04	0.00	2,01.04	1,35.28	0.00	1,35.28
P.O.L. (Police, Ambulance etc.)	1,81.66	0.00	1,81.66	1,76.69	0.00	1,76.69	0.00	0.00	0.00
Computerization	1,68.88	6.13	1,75.01	2,52.63	12.21	2,64.84	1,36.92	4.31	1,41.23
Regeneration	0.00	69.06	69.06	0.00	0.88	0.88	21.81	0.00	21.81
Rent, Rates and Taxes	67.42	0.00	67.42	75.75	0.00	75.75	76.73	0.00	76.73
Travel Expenses	63.60	0.00	63.60	78.15	0.00	78.15	70.77	0.00	70.77
Motor Vehicles	0.01	45.55	45.56	1.02	47.62	48.64	32.23	48.55	80.78
Clothing and Tentage (Police Uniform)	37.39	0.00	37.39	30.85	0.00	30.85	17.98	0.00	17.98
Arms and Ammunition	20.25	7.80	28.05	25.44	1.40	26.84	0.00	0.00	0.00
Medical Reimbursements	20.42	0.00	20.42	16.77	0.00	16.77	15.34	0.00	15.34
Contributions	18.56	0.00	18.56	4,20.51	0.00	4,20.51	2,19.26	0.00	2,19.26
Secret Service Expenditure	18.05	0.00	18.05	24.58	0.00	24.58	0.00	0.00	0.00
Publications	10.73	0.00	10.73	13.27	0.00	13.27	0.00	0.00	0.00
Training	10.24	0.00	10.24	32.35	0.00	32.35	0.00	0.00	0.00
Other Administrative Expenses	9.58	0.00	9.58	12.44	0.00	12.44	0.00	0.00	0.00

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2019-2020			2018-2019			2017-2018		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Miscellaneous Works	0.00	0.00	0.00	0.17	0.00	0.17	0.38	0.00	0.38
Rewards	1.68	0.00	1.68	0.73	0.00	0.73	0.00	0.00	0.00
Hospital and Sanitary Charges	0.68	0.00	0.68	0.89	0.00	0.89	0.00	0.00	0.00
Renewals and Replacements	0.28	0.00	0.28	0.31	0.00	0.31	0.00	0.00	0.00
Employees Provident Fund	0.07	0.00	0.07	0.57	0.00	0.57	0.00	0.00	0.00
Escort Charges	0.02	0.00	0.02	0.02	0.00	0.02	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	4,93.54	6.35	4,99.89
Total:	16,55,44.92	1,79,07.83	18,34,52.75	15,87,39.78	2,60,82.83	18,48,22.61	14,58,52.12	2,15,31.86	16,73,83.98
Deduct recoveries	(-) 29,69.80	(-) 19,37.32	(-) 49,07.12	(-) 23,65.87	(-) 23,65.51	(-) 47,31.38	(-) 47,74.76	(-) 21,63.78	(-) 69,38.54
Grand Total:	16,25,75.12	1,59,70.51	17,85,45.63	15,63,73.91	2,37,17.32	18,00,91.23	14,10,77.36	1,93,68.08	16,04,45.44

(a) Includes ₹ 82.89 crore as grants for creation of Capital assets.

(b) This includes ₹ 3,32.14 crore as social pension.

(c) Includes ₹ 43.50 crore as implicit subsidy.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Increase(+)/	
		during	Expenditure	during	Expenditure	Decrease (-)	
		2018-2019	2018-2019	2019-2020	2019-2020	in percentage	
		1	2	3	4	5	
			(₹ in Crore)				
EXPENDITURE HEADS (CAPITAL ACCOUNT)							
A. Capital Account of General Services							
4055	Capital Outlay on Police	1,39.88	8,31.80	1,63.83	9,95.63	17.12	
4058	Capital Outlay on Stationery and Printing	0.00	0.54	0.00	0.54	0.00	
4059	Capital Outlay on Public Works	7,81.35	44,19.93	5,78.25	49,98.18	(-)25.99	
4070	Capital Outlay on other Administrative Services	5.75	4,21.13	6.02	4,27.15	4.70	
Total: A. Capital Account of General Services		9,26.98	56,73.40	7,48.10	64,21.50	(-)19.30	
B. Capital Account of Social Services							
(a) Capital Account of Education, Sports, Art and Culture							
4202	Capital Outlay on Education, Sports, Art and Culture	9,97.50	45,15.98	4,30.48	49,46.46	(-)56.84	
Total: (a) Capital Account of Education, Sports, Art and Culture		9,97.50	45,15.98	4,30.48	49,46.46	(-)56.84	
(b) Capital Account of Health and Family Welfare							
4210	Capital Outlay on Medical and Public Health	12,37.46	89,28.73	5,57.50	94,86.23	(-)54.95	
4211	Capital Outlay on Family Welfare	0.00	88.01	0.00	88.01	0.00	
Total: (b) Capital Account of Health and Family Welfare		12,37.46	90,16.74	5,57.50	95,74.24	(-)54.95	
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development							
4215	Capital Outlay on Water Supply and Sanitation	19,51.71	76,03.61	13,84.20	89,87.81	(-)29.08	
4216	Capital Outlay on Housing	1,05.81	51,09.29	69.78	51,79.07	(-)34.05	
4217	Capital Outlay on Urban Development	19,05.99	79,29.10	18,20.58	97,49.68	(-)4.48	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during					Increase(+)/ Decrease (-) in percentage
		2018-2019 1	2018-2019 2	2019-2020 3	2019-2020 4	2019-2020 5	
		(₹ in Crore)					
	Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	39,63.51	2,06,42.00	32,74.56	2,39,16.56	(-17.38)	
(d) Capital Account of Information and Broadcasting							
4220	Capital Outlay on Information and Publicity	10.53	90.58	8.50	99.08	(-19.28)	
	Total: (d) Capital Account of Information and Broadcasting	10.53	90.58	8.50	99.08	(-19.28)	
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes							
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	73.17	6,03.90	2,55.93	8,59.83	2,49.77	
	Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	73.17	6,03.90	2,55.93	8,59.83	2,49.77	
(g) Capital Account of Social Welfare and Nutrition							
4235	Capital Outlay on Social Security and Welfare	9,87.90	37,06.99	8,70.08	45,77.07	(-11.93)	
	Total: (g) Capital Account of Social Welfare and Nutrition	9,87.90	37,06.99	8,70.08	45,77.07	(-11.93)	
(h) Capital Account of Other Social Services							
4250	Capital Outlay on Other Social Services	53.62	6,39.43	42.11	6,81.54	(-21.47)	
	Total: (h) Capital Account of Other Social Services	53.62	6,39.43	42.11	6,81.54	(-21.47)	
	Total: B. Capital Account of Social Services	73,23.68	3,92,15.62	54,39.16	4,46,54.78	(-25.73)	
C. Capital Account of Economic Services							
(a) Capital Account of Agriculture and Allied Activities							
4401	Capital Outlay on Crop Husbandry	2,56.63	22,30.73	1,63.48	23,94.21	(-36.30)	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during					Increase(+)/ Decrease (-) in percentage
		2018-2019 1	2018-2019 2	2019-2020 3	2019-2020 4	2019-2020 5	
		(₹ in Crore)					
4402	Capital Outlay on Soil and Water Conservation	0.41	1.07	0.00	1.07	(-100.00)	
4403	Capital Outlay on Animal Husbandry	59.48	3,11.85	38.50	3,50.34	(-35.27)	
4404	Capital Outlay on Dairy Development	1.20	1,14.78	(-) 0.19(a)	1,14.59	(-)115.83	
4405	Capital Outlay on Fisheries	8.23	4,55.19	7.05	4,62.24	(-)14.34	
4406	Capital Outlay on Forestry and Wild Life	7.55	2,10.61	73.07	2,83.68	867.81	
4407	Capital Outlay on Plantations	0.00	29.14	0.00	29.14	0.00	
4408	Capital Outlay on Food Storage and Warehousing	1,58.90	9,40.18	1,39.68	10,79.87	(-)12.10	
4415	Capital Outlay on Agricultural Research and Education	11.81	77.61	0.39	78.00	(-)96.70	
4425	Capital Outlay on Co-operation	2.26	2,63.87	58.20	3,22.07	2,475.22	
4435	Capital Outlay on other Agricultural Programmes	1,22.03	5,82.68	87.67	6,70.36	(-)28.15	
Total: (a) Capital Account of Agriculture and Allied Activities		6,28.49	52,17.69	5,67.85	57,85.54	(-)9.65	
(b) Capital Account of Rural Development							
4515	Capital Outlay on other Rural Development Programmes	25,75.69	44,08.69	3,56.25	47,64.94	(-)86.17	
Total: (b) Capital Account of Rural Development		25,75.69	44,08.69	3,56.25	47,64.94	(-)86.17	
(c) Capital Account of Special Areas Programme							
4551	Capital Outlay on Hill Areas	0.00	18.41	0.00	18.41	0.00	
4575	Capital Outlay on other Special Areas Programmes	18,67.85	70,84.31	9,74.32	80,58.63	(-)47.84	
Total: (c) Capital Account of Special Areas Programme		18,67.85	71,02.72	9,74.32	80,77.04	(-)47.84	
(d) Capital Account of Irrigation and Flood Control							
4700	Capital Outlay on Major Irrigation	2,47.91	13,47.22	3,46.75	16,93.97	39.87	
4701	Capital Outlay on Medium Irrigation	49.01	19,06.83	1,04.77	20,11.60	113.77	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during					Increase(+)/ Decrease (-) in percentage
		2018-2019 1	2018-2019 2	2019-2020 3	2019-2020 4	2019-2020 5	
			(₹ in Crore)				
4702	Capital Outlay on Minor Irrigation	5,95.75	40,58.05	5,80.77	46,38.82	(-2.51)	
4705	Capital Outlay on Command Area Development	0.00	1,57.47	0.00	1,57.47	0.00	
4711	Capital Outlay on Flood Control Projects	9,05.67	79,10.42	6,85.23	85,95.65	(-24.34)	
Total: (d) Capital Account of Irrigation and Flood Control		17,98.34	1,53,79.99	17,17.52	1,70,97.51	(-4.49)	
(e) Capital Account of Energy							
4801	Capital Outlay on Power Projects	17,52.19	1,38,61.99	15,49.99	1,54,11.98	(-11.54)	
Total: (e) Capital Account of Energy		17,52.19	1,38,61.99	15,49.99	1,54,11.98	(-11.54)	
(f) Capital Account of Industry and Minerals							
4851	Capital Outlay on Village and Small Industries	4,69.16	13,07.67	1,45.80	14,53.47	(-68.92)	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	0.01	0.00	0.01	0.00	
4855	Capital Outlay on Fertilizer Industries	0.00	0.22	0.00	0.22	0.00	
4856	Capital Outlay on Petro-Chemical Industries	0.00	5,84.34	0.00	5,84.34	0.00	
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	20.28	7,40.28	11.25	7,51.53	(-44.53)	
4858	Capital Outlay on Engineering Industries	4,78.85	10,60.72	0.00	10,60.72	(-100.00)	
4859	Capital Outlay on Telecommunication and Electronic Industries	0.00	2,33.58	0.00	2,33.58	0.00	
4860	Capital Outlay on Consumer Industries	(-) 23.04	2,58.49	25.29	2,83.78	209.77	
4875	Capital Outlay on Other Industries	0.00	4.93	0.00	4.93	0.00	
4885	Other Capital Outlay on Industries and Minerals	5,25.37	20,07.56	53.28	20,60.84	(-189.86)	
Total: (f) Capital Account of Industry and Minerals		14,70.62	61,97.80	2,35.62	64,33.42	(-83.98)	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Progressive Expenditure during					Increase(+)/ Decrease (-) in percentage
		2018-2019 1	2018-2019 2	2019-2020 3	2019-2020 4	2019-2020 5	
(g) Capital Account of Transport			(₹ in Crore)				
5051	Capital Outlay on Ports and Light Houses	0.00	0.00	0.00	0.00	0.00	0.00
5053	Capital Outlay on Civil Aviation	0.00	21.18	1.10	22.28	*	
5054	Capital Outlay on Roads and Bridges	50,59.08	2,24,56.81	41,27.64	2,65,84.45	(-)18.41	
5055	Capital Outlay on Road Transport	1,24.17	11,29.67	1,23.51	12,53.19	(-)0.54	
5056	Capital Outlay on Inland Water Transport	82.62	3,25.68	68.14	3,93.82	(-)17.53	
5075	Capital Outlay on other Transport Services	0.00	3,61.88	0.75	3,62.63	*	
Total: (g) Capital Account of Transport		52,65.87	2,42,95.22	43,21.13	2,86,16.35	(-)17.94	
(f) Capital Account of Science Technology and Environment							
5425	Capital Outlay on other Scientific and Environmental Research	0.00	6.94	0.00	6.94	0.00	0.00
Total: (f) Capital Account of Science Technology and Environment		0.00	6.94	0.00	6.94	0.00	
(j) Capital Account of General Economic Services							
5452	Capital Outlay on Tourism	91.02	4,66.03	51.88	5,17.91	(-)43.00	
5465	Investments in General Financial and Trading Institutions	16.28	1,93.08	7.91	2,00.99	(-)51.41	
5475	Capital Outlay on other General Economic Services	0.31	1,15.87	0.79	1,16.66	154.84	
Total: (j) Capital Account of General Economic Services		1,07.61	7,74.98	60.58	8,35.56	(-)43.71	
Total: C. Capital Account of Economic Services		1,54,66.65	7,72,46.00	97,83.25	8,70,29.26	(-)36.75	
Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)		2,37,17.32	12,21,35.02	1,59,70.51	13,81,05.53	(-)32.66	

(*) Wherever Percent Increase(+)/decrease(-) during the year exceeds four digit figures or is infinity, the same is not exhibited due to space constraints/Technical difficulties.
(a) Minus Figure is under reconciliation.

EXPLANATORY NOTES

- (1) The financial results of schemes, the expenditure on which has been recorded under the major heads – “4700- Capital Outlay on Major Irrigation”, “4701-Capital Outlay on Medium Irrigation”, “4702 – Capital Outlay on Minor Irrigation” and “4711- Capital Outlay on Flood Control Projects” are given in Appendix-VIII.
- (2) In 2019-2020 Government invested ₹7,27.16 crore, out of which in State Government PSU (₹6,96.60 crore), Other Joint Stock Companies (₹7.91 crore), Co-operative Bank and Societies (₹9.47 crore) and Statutory Corporation(₹13.18 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2017-2018, 2018-2019 and 2019-2020 were ₹1,58,83.84 crore, ₹1,74,27.21crore and ₹1,81,54.37 crore respectively and the dividend/interest received therefrom was ₹ 36.60 crore ₹47.46 crore and ₹81.96 crore respectively. Further details are given in Statement No.19(Section-1).
- (3) (a) A summary of the financial results of the working of the departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below:

Sl No.	Name of Undertaking/Scheme	Major Head under which accounted for	Year of Account	Capital Employed	Profit (+)/ Loss(-)	Percentage of Profit/ Loss to Capital Employed
1	Scheme for Public Distribution of food grains (PDS)	2408-Food, Storage and Warehousing	2011-2012	16,27.53	2,36.78	14.55
2	Durgapur Milk Supply Scheme	2404-Dairy Development	2017-2018	(-331.70)	(-2.44)	(-7.70)
3	Burdwan Milk Supply Scheme	2404-Dairy Development	2017-2018	(-7.05)	(-0.87)	(-12.34)
4	Greater Calcutta Milk Supply Scheme (Kolkata and Haringhata)	2404-Dairy Development	2017-2018	(-4.88)	(-92.58)	(-18,97.13)
5	Krishnanagar Milk Supply Scheme	2404-Dairy Development	2017-2018	(-6.78)	(-0.11)	(-1.62)
6	Central Engineering Organisation, Dasnagar, Howrah	2851-Village and Small Industries	2015-2016	2.39	0.06	2.51
7	Directorate of Brick Production (Akra Manual)	2852-Industries	2009-2010	(- 51.92)	(-2.74)	(-) 5.28
8	Directorate of Brick Production Mechanised Brick Factory-Palta	2852-Industries	2011-2012	(- 14.86)	(-1.63)	(-) 10.97
9	Directorate of Cinchona and other Medicinal Plants	2551-Hill Areas	2013-2014	(-49.84)	(-65.76)	(-)1,31.94
10	Wood Industries Centre, Kalyani (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	6.36	(-0.53)	(-) 8.33
11	Wood Industries Centre, Durgapur (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	4.45	(-0.48)	(-)10.79
12	Wood Industries Centre, Siliguri (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	2.95	(-0.36)	(-)12.20
13	Undertaking of Darjeeling Ropeway Co. Ltd. (Closed w.e.f. 01.04.2006)	2852-Industries	1982-1983	0.26	(-0.04)	(-)15.38
14	Scheme for production of Shark Liver Oil, Fish meal etc. (Closed)	2405-Fisheries	1993-1994	0.01	(-0.01)	(-)100.00
15	Surgical Instrument Servicing Station, Baruipur	2851-Village and Small Industries	1997-1998	1.76	(-0.19)	(-)10.80

EXPLANATORY NOTES

Note : 1. Industrial Estate, Kalyani and Industrial Estate, Baruipur have been merged with West Bengal Small Industries Development Corporation Limited (WBSIDC) with effect from 21.07.1995 and 18.07.1995 respectively and accounts completed upto the date of merger and as such deleted from the above list. Similarly Industrial Estate, Saktigarh and Howrah have been merged with the WBSIDC Ltd. with effect from 26.07.2002 and 07.09.2005 respectively and accounts completed upto the date of merger and as such deleted from the above list.

Note : 2. Reasons for non-submission of the proforma accounts are not available.

(3) (b) Arrears in preparation of proforma accounts in respect of other undertakings/schemes are given below:

Name of the Undertakings/Schemes 1	Major Head under which accounted for 2	Year from which accounts are due 3
Central Engineering Organisation, Dasnagar, Howrah	2851- Village and Small Industries	2016-2017
Wood Industries Centre, Kalyani and Durgapur	2851- Village and Small Industries	1998-1999
Training- cum – Production Centre for Wood Industries, Siliguri	2851- Village and Small Industries	1998-1999
Government Sales Emporium, Calcutta and Howrah	2851- Village and Small Industries	from 1951-1952 to 1962-1963 & from 1969-1970 to 1980-1981
Surgical Instrument Servicing Station, Baruipur	2851- Village and Small Industries	1998-1999
Mechanical Toy- Making Centre, Chinsurah	2851- Village and Small Industries	1972-1973 to 1986-1987
Scheme for production of Shark Liver Oil, Fishmeal, etc. (Closed)	2405- Fisheries	1994-1995
Directorate of Brick Production (Akra Manual)	2852- Industries	2010-2011
Mechanised Brick Factory, Palta	2852- Industries	2012-2013
Greater Calcutta Milk Supply Scheme	2404- Dairy Development	2018-2019
Durgapur Milk Supply Scheme	2404- Dairy Development	2018-2019
Burdwan Milk Supply Scheme	2404- Dairy Development	2018-2019
Krishnagar Milk Supply Scheme	2404- Dairy Development	2018-2019
Directorate of Cinchona and other Medicinal Plants	2551- Hill Areas	2014-2015
Undertaking of the Darjeeling Ropeway Company Ltd. (Closed)	2852- Industries	1983-1984
Kanchrapara Area Development Scheme(Kalyani Township)	2852- Industries	1975-1976
Sisal Plantation Scheme	2852- Industries	1955-1956
Silk Reeling Scheme under Deputy Director of Industries (Cottage) of the Directorate of Handloom and Textile	2851- Village and Small Industries	1956-1957
Consolidated Proforma accounts of Hats/Bazars under the management of Government	2851- Village and Small Industries	1982-1983
Scheme for Public Distribution of food grains (PDS)	2408- Food, Storage and Warehousing	2012-2013

Note: The above information is as of 31.03.2020.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase(+) /Decrease(-) Amount	As a per cent of total liabilities
	(₹ in Crore)				Per cent	
A Public Debt						
6003 Internal Debt of the State Government	32,60,64.47	7,36,81.64	3,92,81.97	36,04,64.14	3,43,99.67	11 83
Market Loans	24,93,73.15	5,69,92.00	1,61,09.77	29,02,55.38	4,08,82.23	16 67
Ways & Means Advances from RBI	0.00	1,58,59.81	1,58,59.81	0.00	0.00	0 0
Bonds	2.30	0.00	0.00	2.30	0.00	0 0
Loans from Financial Institutions	70,12.62	8,29.83	9,72.39	68,70.06	(-) 1,42.56	(-) 2 2
Special Securities issued to National Small Savings Fund	6,96,76.40	0.00	63,39.99	6,33,36.41	(-) 63,39.99	(-) 9 15
6004 Loans and Advances from the Central Government	1,43,57.52	20,17.05	11,31.06	1,52,43.51	8,85.99	6 4
Loans for Centrally Sponsored Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	0 0
Other Loans for States/Union Territory with Legislature	7,96.95	20,17.05	4,58.78	23,55.22	15,58.27	196 1
Pre-1984-85 Loans	4.83	0.00	0.00	4.83	0.00	0 0
Non-Plan Loans	(-) 1,23.74	0.00	4,34.64	(-) 5,58.38	(-) 4,34.64	(-) 351 0
Loans for State/Union Territory Plan Schemes	1,36,79.54	0.00	2,37.64	1,34,41.90	(-) 2,37.64	(-) 2 3
Loans for Central Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	0 0
Total Public Debt	34,04,21.99	7,56,98.69	4,04,13.03	37,57,07.65	3,52,85.66	10 87
B Other Liabilities - Public Accounts						
Small Savings, Provident Funds etc.	1,56,37.35(a)	42,15.64	26,22.77	1,72,30.22	15,92.87	4 4
Reserve funds bearing interest	2,64.71(a)	9,59.14	72.39	11,51.46	8,86.75	335 0
Reserve funds not bearing interest	5,95.31(a)	14,85.94	17,31.13	3,50.12	(-) 2,45.19	(-) 41 0
Deposits bearing interest	1,68,38.69	50,56.48	23,07.60	1,95,87.57	27,48.88	16 5
Deposits not bearing interest	1,95,41.66(a)	9,35,91.00	9,36,84.68	1,94,47.98	(-) 93.68	0 4
Total other liabilities	5,28,77.72(a)	10,53,08.20	10,04,18.57	5,77,67.35	48,89.63	9 13
Total Public Debt and other liabilities	39,32,99.71	18,10,06.89	14,08,31.60	43,34,75.00	4,01,75.29	10 100

A detailed account on debt Position of the State Government is given in Statement No. 17.

No Law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may borrow on the Security of the Consolidated Fund of the State. (a) Opening balances have been modified due to proforma correction.

The debt liability of the Government increased by ₹ 4,01,75.29 crore during the year.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(f) Statement of Public Debt and Other Liabilities

Explanatory Notes-

1. Internal Debt of the State Government:

Market Loans bearing Interest:- These are long term loans (which have a currency of more than 12 months raised in the open market to finance various projects, etc. During the year loan of ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹10,10.00 crore, ₹20,00.00 crore, ₹25,00.00 crore, ₹20,00.00 crore, ₹30,00.00 crore, ₹25,00.00 crore, ₹25,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹30,00.00 crore, ₹30,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹25,00.00 crore, ₹25,00.00 crore, ₹30,00.00 crore, ₹30,00.00 crore, ₹4,82.00 crore & ₹40,00.00 crore bearing 7.32 per cent, 7.34 per cent, 7.06 per cent, 7.18 per cent, 7.14 per cent, 7.18 per cent, 7.29 per cent, 7.28 per cent, 7.30 per cent, 7.30 per cent, 7.26 per cent, 7.19 per cent, 7.31 per cent, 7.29 per cent, 7.23 per cent, 7.18 per cent, 7.15 per cent, 7.10 per cent, 6.95 per cent, 7.05 per cent, 6.98 per cent, 7.20 per cent, 7.99 per cent and 7.35 per cent interest respectively were raised. These loans are redeemable in June 2029, July 2029, July 2034, August 2029, August 2034, September 2029, September 2034, September 2034, October 2029, November 2029, November 2034, December 2029, January 2030, January 2035, February 2030, February 2035, March 2030, March 2035 and March 2030 respectively.

Arrangement for amortisation- a) Consolidated Sinking Fund: The following arrangements have been made for amortization of loans raised in the open market from the year 2004-2005. The operation of the scheme has come into force with effect from the financial year 1999-2000. The Government has not made any specific amortization arrangement for repayment of Market Loans since 2004-2005. At the end of the accounting year 2019-2020 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹1,17,88.17 crore. b) Sinking Fund: The balance in the fund at the commencement and end of 2019-2020 are given below:-

	Balance on 1 April 2019	Addition during the year	Withdrawal during the year	Balance on 31 March 2020
Sinking Fund	1,09,38.76	8,49.41	0.00	1,17,88.17

2. Ways and Means Advances from the Reserve Bank of India:

Under an agreement with Reserve Bank of India, the State Government has to maintain with the Bank daily minimum balance of ₹2.48 crore w.e.f. 01.05.2000. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ways and Means Advance/Overdraft from the Bank. During the year, Ways and Means Advance for ₹1,58,59.81 crore was taken from the bank, ₹1,58,59.81 crore was repaid in full in this year and an amount of ₹10.67 crore was paid as interest on this Advance.

3. Loans from other Institutions:

These represent loans from autonomous bodies like National Bank for Agriculture & Rural Development, the State Trading Corporation, West Bengal Infrastructure Development Finance Corporation, the Indian Dairy Corporation, the Khadi and Village Industries Commission, the Rural Electrification Corporation, the Housing and Urban Development Corporation, Indian Central Oilseeds Committees. The full particulars of outstanding loans are given in Annexure to Statement No. 17. Government has not made any amortization arrangement for repayment of loans taken from autonomous bodies.

4. Loans and advances from the Central Government:

Details of loan from Government of India are given in Statement No. 17(a) During 2019-2020 loans to the extent of ₹20,17.05 crore were received by the State Government from the Government of India and ₹11,31.06 crore were paid towards repayment of loans along with interest of ₹7,79.34 crore. No repayment has become overdue against loans taken from Government of India during 2019-2020. Govt. of West Bengal has not considered any amortisation arrangement necessary of loans obtained from Government of India.

5.Small Savings, Provident Funds, etc.:

This comprises mainly Provident Funds balances of Government servants and balances under State Government employees Group Insurance scheme. Details are given in Statement 17(a).

6. Appropriation for reduction or avoidance of Debt:

Annual Contribution are made to Sinking Fund from Revenue Account under Head '2048-Appropriation for reduction or avoidance of debt' for amortisation of Loans at such rates as Government may decide from time to time.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2018-2019 and 2019-2020 were as shown below:-

	2019-2020 (₹ in Crore)	2018-2019	Net increase(+)/ decrease(-) during the year
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	39,29,37.86	35,60,59.33	3,68,78.53
(b) Other obligations	4,05,37.16	3,72,40.36	32,96.80
Total - (i)	43,34,75.02	39,32,99.69	4,01,75.33
(ii) Interest paid by Government			
(a) On public debt and small savings, Provident Funds, etc.	3,02,08.20	2,78,34.89	23,73.31
(b) Other obligations	14,59.52	10,26.27	4,33.25
Total - (ii)	3,16,67.72	2,88,61.16	28,06.56
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2,23.63	6,41.18	(-4,17.55)
(b) Interest realised on investment of cash balance	97.33	1,64.84	(-67.51)
Total - (iii)	3,20.96	8,06.02	(-4,85.06)
(iv) Net interest charges (ii-iii)	3,13,46.76	2,80,55.14	32,91.62
(v) Percentage of gross interest item (ii) to total revenue receipts	22	20	2
(vi) Percentage of net interest item (iv) to total revenue receipts	22	19	3

Government also received during the year ₹81.97 crores as dividend from investment in commercial undertakings, etc. during the year.

Note : Payment of interest due to Government was withheld by the Damodar Valley Corporation pending adjustment against the dues from Government on account of water rates and deficits on irrigation, power and flood control. Interest due to Government at the close of the year, 1994-1995, was ₹1,36.95 crore and no information was received thereafter. Negative figure is under reconciliation.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 1 Summary of Loans and Advances : Loanee Group-wise

(₹ in Crore)

Loanee Group	Balance on 1 April 2019	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3)-(4+5)	Net increase/decrease during this year (2-6) *	Interest payments in arrears
1	2	3	4	5	6	7	8
Universities/ Academic Institutions	11.12	0.00	0.00	0.00	11.12	0.00	#
Panchayati Raj Institutions	2.87	0.00	0.00	0.00	2.87	0.00	0.01
Municipalities/ Municipal Council/ Municipal Corporations	14,57.18	2,77.96	8.00	0.00	17,27.14	(-2,69.96)	5,33.51
Urban Development Authorities	6,42.53	0.00	0.00	0.00	6,42.53	0.00	3,43.15
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.77	0.00	0.01	0.00	4.76	0.01	0.16
Statutory Corporations	3,86.19	2,16.69	0.35	0.00	6,02.53	(-2,16.34)	8,99.72
Government Companies	74,38.59	7,53.95	34.03	0.00	81,58.51	(-7,19.91)	61,62.00
Co-operative Societies/ Co-operative Corporations/ Banks	7,59.36	15.34	21.45	0.00	7,53.25	6.11	49.95
Others	20,68.94	0.00	0.33	0.00	20,68.61	0.33	9,52.51
Government Servant	7.95	2.37	2.50	0.00	7.82	0.13	#
Miscellaneous	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	1,27,80.08	12,66.31	66.67	0.00	1,39,79.72	(-11,99.63)	89,41.06

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

Sl. No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
	No Loans and Advances is sanctioned by the Government of West Bengal as 'Loan in Perpetuity' for the year 2019-2020.				

(₹ in Crore)

* Minus figure represents net increase and plus figure represents net decrease in Loan amount during the year.

No information available.

Note : Figures in Column 8 exhibit interest payment in arrear in respect of the loans the detailed accounts of which are maintained by the Accounts Office.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 2 Summary of Loans and Advances : Sector-wise

(₹ in Crore)

Sector	Balance on 1 April 2019	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3)-(4+5)	Net increase/decrease during this year (2-6) *	Interest payments in arrears
1	2	3	4	5	6	7	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services							
Universities/ Academic Institutions	11.12	0.00	0.00	0.00	11.12	0.00	#
Panchayati Raj Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipalities/ Municipal Council/ Municipal Corporations	14,57.18	2,77.96	8.00	0.00	17,27.14	(-2,69.96)	5,33.51
Urban Development Authorities	6,42.53	0.00	0.00	0.00	6,42.53	0.00	3,43.15
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.77	0.00	0.01	0.00	4.76	0.01	0.16
Statutory Corporations	0.00	80.00	0.00	0.00	80.00	(-80.00)	0.00
Government Companies	16.47	96.74	0.00	0.00	1,13.21	(-96.74)	#
Co-operative Societies/ Co-operative Corporations/ Banks	0.01	0.00	0.00	0.00	0.01	0.00	#
Others	56.64	0.00	0.33	0.00	56.31	0.33	30.43
Total- Social Services	21,88.72	4,54.70	8.34	0.00	26,35.08	(-4,46.36)	9,07.30
Economic Services							
Panchayati Raj Institutions	2.87	0.00	0.00	0.00	2.87	0.00	0.01
Municipalities/ Municipal Council/ Municipal Corporations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory Corporations	3,86.19	1,36.69	0.35	0.00	5,22.53	(-1,36.34)	8,99.72
Government Companies	74,22.12	6,57.21	34.03	0.00	80,45.30	(-6,23.18)	61,62.00
Co-operative Societies/ Co-operative Corporations/ Banks	7,59.35	15.34	21.45	0.00	7,53.24	6.11	49.95
Others	20,12.30	0.00	0.00	0.00	20,12.30	0.00	9,22.08
Total- Economic Services	1,05,82.83	8,09.24	55.83	0.00	1,13,36.24	(-7,53.41)	80,33.76
Loans to Government Servants							
Government Servant	7.95	2.37	2.50	0.00	7.82	0.13	#
Total- Government Servant	7.95	2.37	2.50	0.00	7.82	0.13	
Loans for Miscellaneous Purposes	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans for Miscellaneous Purposes	0.58	0.00	0.00	0.00	0.58	0.00	
Total - Loans and Advances	1,27,80.08	12,66.31	66.67	0.00	1,39,79.72 (a)	(-11,99.64)	89,41.06

Note: For details, refer to Section 1 of Statement No. 18 – detailed Statement of Loans and Advances given by the State Government.

(a) Difference beyond the limit of 0.01 with Statement No. 18 is due to rounding.

* Minus figure represents net increase and plus figure represents net decrease in Loan amount during the year. # No information available.

Figures in Column 8 exhibit interest payment in arrear in respect of the loans the detailed accounts of which are maintained by the Accounts Office.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 3 Summary of Repayments in Arrears From Loanee Group

(₹ in Crore)

Loanee Group	Amount of arrears as on 31 March 2020			Earliest Period to which arrears relate	Total loans outstanding against the Loanee group on 31 March 2020
	Principal	Interest	Total		
1	2	3	4	5	6
Universities/ Academic Institutions	0.00	0.00	0.00	-	0.00
Panchayati Raj Institutions	0.11	0.01	0.12	1976-1977	2.14
Municipalities/ Municipal Council/ Municipal Corporations	3,03.11	5,33.51	8,36.62	1975-1976	17,25.25
Urban Development Authorities	2,68.22	3,43.15	6,11.37	1981-1982	6,39.27
Housing Boards	0.07	0.05	0.12	-	0.00
State Housing Corporations	0.40	0.16	0.56	-	(-)0.08
Statutory Corporations	5,87.30	8,99.72	14,87.02	1970-1971	5,14.19
Government Companies	36,65.61	61,62.00	98,27.42	1975-1976	76,25.86
Co-operative Societies/ Co-operative Corporations/ Banks	67.77	49.95	1,17.72	2000-2001	4,71.30
Others	11,61.75	9,52.51	21,14.26	1969-1970	11,44.59
Government Servant	#	#	#	#	7.82
Miscellaneous	#	#	#	#	0.58
Total	60,54.34	89,41.06	1,49,95.40		1,21,30.92

Note: (i) Principal and interest payment in arrear are exhibited in respect of the loans, the detailed accounts of which are maintained by the Accounts Office. (ii) No information is available regarding principal and interest payment in arrear in respect of loan account maintained by the Department.

(iii) Total loans outstanding against the Loanee group at col.6 includes loan balance of ₹ 87,57.60 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

No information available.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2018-2019 and 2019-2020

Name of the concern	2019-2020			2018-2019		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1. Banks	4	1,56.96	0.00	4	1,56.96	0.00
2. Central Government PSU	5	4,77.59	0.00	5	4,77.59	0.00
3. Co-operative Banks and Societies (a)	2,089(a)	7,16.49	0.71	2,088(*)	7,07.01	0.31
4. Other Joint Stock Companies	25	98.86	0.00	25	90.95	0.00
5. Others	13	1,97.40	0.00	13	1,97.40	0.00
6. State Government PSU	49	1,57,77.10	81.26	56(*)	1,50,80.51	47.15
7. Statutory Corporation	6	7,29.97	0.00	7	7,16.79	0.00
Total	2,191	1,81,54.37	81.97	2,198	1,74,27.21	47.46

(a) Complete information awaited from the Co-operation Department.

(*) Correct figure has been depicted as a result of reconciliation.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporation, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding on the 31 March 2020 in various sectors are shown below:-

Sector-wise disclosures for each class of Guarantees

(₹ in Crore)

Sl. No. of Sector	Sector (No. of Guarantees within bracket)	Maximum amount guaranteed during the year		Outstanding at the beginning of the year		Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3		4		5	6	7	8	9		10	11	12
1.	Power(15)	66,47.72	0.00	34,29.46	0.00	19,24.01	28,11.42	0.00	0.00	48,03.76	0.00	78.26	0.00	-
2.	Cooperation(3)	13,21.46	0.00	10,22.99	19.56	13,21.46	17,42.45	0.00	0.00	9,42.82	0.00	0.00	0.00	-
3.	State Financial Corporation (7)	24,50.00	0.00	14,60.11	0.00	0.00	1,00.00	0.00	0.00	15,15.86	0.00	0.00	0.00	-
4.	Backward Classes Welfare (16)	1,74.17	0.00	1,74.17	9.83	10.77	0.00	0.00	0.00	1,74.17	9.84	0.00	0.00	-
5.	Other Institution (19)	36,34.44	0.00	5,06.58	0.00	23,58.74	33,14.14	0.00	0.00	7,41.82	23.89	0.92	5.45	-
	Grand Total [60]	1,42,27.78	0.00	65,93.31	29.39	56,14.98	79,68.01	0.00	0.00	81,78.43	33.73	79.18	5.45	-

As per Sections 2-6 of the West Bengal Ceiling on Government Guarantees Act, 2001, the total outstanding Government Guarantees as on first day of April of any year shall not exceed ninety percent of the State Revenue Receipts of the second preceding year.

Note: (i) All the figures of Statement No. 9 are based on Budget Publication No. 6 of the State Government for 2019-2020.

(ii) Disagreements in Opening Balances, Additions, Deletions and resultant Closing Balances in these Statements are due to deficiencies of data in the State Budget Publication No. 6. The matter has been brought to the notice of the State Government.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants Released(#)				Grants for Creation of Capital Assets		
	2018-2019	State Fund Expenditure	2019-2020		Total	2018-2019	2019-2020
			Central Assistance (Including CSS/ CS)	Total			
(₹ in Crore)							
1. Panchayati Raj Institutions							
(i) Zilla Parishads	24,81.67	24,69.35	2,78.24	27,47.59	5.00	62.17	
(ii) Panchayat Samities	3,20.62	60.65	0.00	60.65	0.00	0.00	
(iii) Gram Panchayats	75,00.51	32,25.94	74,13.35	1,06,39.29	53,55.77	60,91.55	
(iv) Others (a)	13,75.56	12.00	6.54	18.54	0.00	0.01	
Total	1,16,78.36	57,67.94	76,98.13	1,34,66.07	53,60.77	61,53.73	
2. Urban Local Bodies							
(i) Municipal Corporations	26,86.93	21,82.17	3,92.67	25,74.84	49.96	48.40	
(ii) Municipalities/Municipal Councils	18,03.25	11,74.98	6,05.86	17,80.84	12,00.42	4,73.00	
(iii) Others (b)	2,96.65	1,66.52	7.21	1,73.73	10,85.15	5,38.62	
Total	47,86.83	35,23.67	10,05.74	45,29.41	23,35.53	10,60.02	
3. Public Sector Undertakings							
(i) Government Companies	8,55.60	0.00	0.00	0.00	0.00	0.00	
(ii) Statutory Corporations	2,61.85	2,84.99	13.13	2,98.12	42.30	1,09.68	
Total	11,17.45	2,84.99	13.13	2,98.12	42.30	1,09.68	

(a) This includes Grants-in-Aid to Zilla Parishads, Panchayat Samities and Gram Panchayats together under schemes like i) Grants to PRIs for Manpower Development, Training of farmers, ii) Grants to PRIs for Women Development through Poultry and Small Animal Development Programme, iii) Grants to PRIs for Minority Development through ARD Programmes, iv) Grants to PRIs for Production of Quality Seeds, etc.

(b) This includes all the grantee institutions under demand no. 72 which cannot be categorized under 2(i) or 2(ii).

(#) The figures of Grants released are based on the expenditure under object head '31'.

Note: The figures of grants for creation of Capital Assets are based on the expenditure under object head '35'.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants Released(#)				Grants for Creation of	
	2018-2019	2019-2020		Total	Capital Assets	
		State Fund Expenditure	Central Assistance (Including CSS/ CS)		2018-2019	2019-2020
(₹ in Crore)						
4. Autonomous Bodies						
(i) Universities	13,44.87	46,50.39	28,56.43	75,06.82	0.00	6,18.90
(ii) Development Authorities	2,94.54	0.00	0.00	0.00	1,31.97	0.00
(iii) Co-operative Institutions	2,14.18	2,44.26	5.22	2,49.48	45.36	4.62
(iv) Others(c)	14,02.58	0.00	0.00	0.00	4,10.84	0.00
Total	32,56.17	48,94.65	28,61.65	77,56.30	5,88.17	6,23.52
5. Non-Government Organisations	1,94,60.94	2,32,27.35	16.15	2,32,43.50	1,30.47	35.21
6. Others (d)	1,72,89.18	1,09,37.51	13,91.40	1,23,28.91	15,56.61	2,67.13
Total	5,75,88.93	4,86,36.11	1,29,86.20	6,16,22.31(e)	1,00,13.85	82,49.29
(ii) Grants-in-Aid given in kind: No information has been received from the State Government in this regard.						

(c) This includes all the autonomous bodies receiving Grants-in-Aid which can't be categorized under 4(i), 4(ii) or 4(iii).

(d) This includes Grants for "National Old Age Pension Scheme (State Share)", "Implementation of Annapurna scheme for Welfare of Aged, infirm and destitute", "Scheme for financial assistance to the workers in locked-out Industrial Units", etc.

(e) Includes ₹1,27.39 crore as Implicit Subsidy misclassified under Grants-in-Aid and excludes ₹1.12 crore as recoveries.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2019-2020 (₹ in Crore)		2018-2019 (₹ in Crore)	
	Charged	Voted	Total	Total
Expenditure Heads (Revenue Accounts)	3,18,88.36	13,06,86.76	16,25,75.12	12,68,34.02
Expenditure Heads (Capital Accounts)	3.33	15,967.19	1,59,70.52 (a)	2,36,97.89
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*)	4,04,13.03	12,66.31	4,16,79.34	8,65.49
Total :	7,23,04.72	4,79,20.26	22,02,24.98	15,13,97.40
E. Public Debt -				
(*) The figures have been arrived at as follows:				
Internal Debt of the State Government	3,92,81.97	0.00	3,92,81.97	0.00
Loans and Advances from the Central Government	11,31.06	0.00	11,31.06	0.00
F. Loans and Advances - (b)				
Loans for General Services	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	4,54.70	4,54.70	3,74.75
Loans for Economic Services	0.00	809.24	809.24	4,88.80
Loans to Government Servants, etc.	0.00	2.37	2.37	1.94
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00
Total F. Loans and Advances	0.00	12,66.31	12,66.31	8,65.49
G. Inter- State Settlement				
Total :	4,04,13.03	12,66.31	4,16,79.34	8,65.49
H. Transfer to Contingency Fund				
(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 were as under:-				
Year	Charged	Voted		
2018-2019	33.23	66.77		
2019-2020	32.83	67.17		
Percentage of total expenditure				

(a) Excludes ₹10.78 crore spent out of advance from Contingencies Fund during the current year but not recouped to the Fund till the end of the year.

(b) Detailed account is given in Statement No. 18 at page no. 525 to 591.

Note : No amount spent out of advance from Contingency Fund in the previous year and recouped to the Fund during the current year.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2019	During the year 2019-2020 (₹ in Crore)	On 31 March 2020
CAPITAL AND OTHER EXPENDITURE-			
CAPITAL EXPENDITURE-			
General Services --			
Public Works	44,19.93	5,78.25	49,98.18
Other General services	12,53.46	1,69.85	14,23.31
Social Services --			
Education, Sports, Art & Culture	45,15.96	4,30.48	49,46.44
Health and Family Welfare	90,16.74	5,57.50	95,74.24
Water Supply, Sanitation, Housing and Urban Development	2,06,42.00	32,74.56	2,39,16.56
Information and Broadcasting	90.58	8.50	99.08
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6,03.90	2,55.93	8,59.83
Social Welfare and Nutrition	37,06.99	8,70.09	45,77.08
Others	6,39.42	42.11	6,81.53
Economic Services --			
Agriculture and Allied Activities	52,17.70	5,67.85	57,85.55
Rural Development	44,08.69	3,56.25	47,64.94
Special Areas Programme	71,02.72	9,74.32	80,77.04
Irrigation and Flood Control	1,53,79.99	17,17.52	1,70,97.51
Energy	1,38,61.99	15,49.99	1,54,11.98
Industry and Minerals	61,97.80	2,35.62	64,33.42
Transport	2,42,95.23	43,21.13	2,86,16.36
Science Technology and Environment	6.94	0.00	6.94
General Economic Services	7,74.98	60.57	8,35.55
	12,21,35.02	1,59,70.52	13,81,05.54
LOANS AND ADVANCES -			
Total-- Capital Expenditure			
Social Services-			
Education, Sports, Art and Culture	11.11	0.00	11.11
Health and Family Welfare	6.88	95.45	1,02.33(*)
Water Supply, Sanitation, Housing and Urban Development	21,04.51	2,69.96	23,74.47
Information and Broadcasting	41.32	1.29	42.61
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.19	80.00	86.19
Social Welfare and Nutrition	4.12	0.00	4.12
Others	14.58	(-) 0.33	14.25

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2019	During the year 2019-2020 (₹ in Crore)	On 31 March 2020
LOANS AND ADVANCES - conold.			
Economic Services --			
Agriculture and Allied Activities	9,38.20	(-)18.59	9,19.61
Rural Development	22.89	0.00	22.89
Special Areas Programmes	76.97	0.00	76.97
Irrigation and Flood Control	0.82	0.00	0.82
Energy	42,38.66	4,77.26	47,15.92
Industries and Minerals	24,84.66	98.91	25,83.57
Transport	26,77.55	1,78.81	28,56.36
Science Technology and Environment	0.01	0.00	0.01
General Economic Services	1,43.08	17.00	1,60.08
Loans to Government Servants, etc.	7.94	(-)0.13	7.81
Loans for Miscellaneous purposes	0.58	0.00	0.58
Total - Loans and Advances	1,27,80.07(##)	11,99.63	1,39,79.70
Total -- Capital and Other Expenditure	13,49,15.09	1,71,70.15	15,20,85.24
Deduct --			
Contribution from Contingency Fund (#)	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	13,44.50	0.00	13,44.50
Contribution from Development Funds, Reserve Funds, etc.	0.00	0.00	0.00
Net-- Capital and Other Expenditure	13,35,70.59	1,71,70.15	15,07,40.74

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2019	During the year 2019-2020 (₹ in Crore)	On 31 March 2020
PRINCIPAL SOURCES OF FUNDS-			
Revenue Surplus	0.00	0.00	0.00
Adjustment on Account of retirement / Disinvestment	0.00	0.00	0.00
Debt --			
Internal Debt of the State Government	32,60,64.47	3,43,99.67	36,04,64.14
Loans and Advances from the Central Government	1,43,57.52	8,85.99	1,52,43.51
Small Savings, Provident Funds, etc.	1,56,37.35	15,92.87	1,72,30.22
Total- Debt	35,60,59.34	3,68,78.53	39,29,37.87
Other Receipts --			
Contingency Fund	18.95	(-)10.78	8.17
Reserve Funds	1,24,93.39	15,31.96	1,40,25.35
Deposits and Advances	3,63,51.03	26,55.20	3,90,06.23
Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	19,08.27	38,48.30	57,56.57
Remittances	(-)4,83.84	(-)14.56	(-)4,98.40
Total Other Receipts --	5,02,87.80	80,10.12	5,82,97.92
Total - Debt and other Receipts	40,63,47.14	4,48,88.65	45,12,35.79
Deduct --			
(i) Cash Balance	(-)5.45	(-)14.64	(-)20.09
(ii) Investments	1,76,10.34(##)	80,72.23	2,56,82.57
(iii) Revenue Deficit	25,51,71.66	1,96,60.91	27,48,32.57
Add- Amount closed to Government Account during 2019-2020	0.00	0.00	0.00
Net Provision of Funds	13,35,70.59	1,71,70.15	15,07,40.74

(#) Capital Expenditure figure has been depicted in conformity with the figure of Statement Nos. 1,5,16. However, there is un-recouped Capital Expenditure from Contingency Fund under Major Heads 4059- Capital outlay on Public Works for ₹0.02 crore, 4215-Capital outlay on Water Supply Sanitation for ₹0.66 crore, 4700-Capital Outlay on Major irrigation for ₹0.31 crore, 4701-Capital Outlay on Major and Medium Irrigation for ₹0.14 crore, 4711-Capital Outlay on Flood Control Projects for ₹0.28 crore and 5054-Capital Outlay on Roads and Bridges for ₹9.32 crore.

(##) Opening Balance has been modified due to proforma correction.

(*) Difference with Statement No. 18 is due to rounding.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of balances as on 31 March 2020

Debit Balances (₹ in Crore) (1)	Sector of the General Account (2)	Name of Account (3)	Credit Balances (₹ in Crore) (4)
41,15,93.61	A to D and Part of L	CONSOLIDATED FUND	
0.00	E	Government Account	0.00
1,39,79.70	F	Public Debt	37,57,07.65
		Loans and Advances	0.00
		CONTINGENCY FUND	
0.00		Contingency Fund	8.17
		PUBLIC ACCOUNT	
0.00	I	Small Savings, Provident Fund, etc.	
1,83.58		(i) Provident Funds	1,74,13.80
		(ii) Other Accounts	0.00
	J	RESERVE FUNDS	
0.00		(i) Reserve Funds bearing Interest	11,51.46
0.00		(ii) Reserve Funds not bearing Interest	1,28,73.90
1,25,23.77		Gross Balance	
		Investments	
	K	DEPOSITS AND ADVANCES	
0.00		(i) Deposits bearing interest	1,95,87.58
0.00		(ii) Deposits not bearing interest	1,94,47.98
29.32		(iii) Advances	0.00
	L	SUSPENSE AND MISCELLANEOUS	
		(i) Suspense	
1,31,58.80		Investment	57,56.84
0.00		Other Items (net)	0.00
0.29		(ii) Accounts with Government of Foreign Countries	0.00
	M	REMITTANCES	
4,69.18		(i) Money orders and other Remittances (Net)	0.00
29.22		(ii) Inter Government Adjustment Accounts	0.00
(-)20.09	N	CASH BALANCE (Closing)	0.00
45,19,47.38		--- Total ---	45,19,47.38

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

B. Explanatory notes:

1. The significance of the head "Government Account" is explained in Note 5 below.
2. The other headings in the summary take into account the balances under all account heads in Government books where Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of Government as it does not take into account all the physical assets of the State.
3. A summary of receipts, disbursements and balances under the heads of account relating to Contingency Fund and Public Account is given in Statement No. 21.
4. The balances under "Loans and Advances" are communicated to the officers every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received. Some instances where the verification and acceptances of large balance have been delayed are given in Appendix- VII(1).
5. Government Account- Under the system of book keeping followed in Government Accounts, the amounts booked under revenue and capital heads and other transactions of Government, the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Suspense and the Miscellaneous (Other than miscellaneous Government Account), Remittances and Contingency Fund, the closing balance at the end of the year may be worked out and proved.

The Government Account for current financial year will show how the net amount at the end of the year has been arrived at:-

Debit (₹ in Crore)	Details	Credit (₹ in Crore)
37,59,62.20	A- Amount at the debit of Government Account on 1 April 2019	
0.00	B- Receipt Heads - (Revenue Account)	14,29,14.21
0.00	C- Receipt Heads - (Capital Account)	0.00
16,25,75.12	D- Expenditure Heads- (Revenue Account)	0.00
1,59,70.52	E- Expenditure Heads- (Capital Account)	0.00
0.00	F - Suspense and Miscellaneous (Miscellaneous Government Accounts)	0.00
0.00	G - Amount at the debit of Government Account on 31 March 2020	41,15,93.63
-----Total -----		55,45,07.84

Notes to Accounts

1. Summary of significant Accounting Policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of West Bengal (GoWB) for the period 1 April 2019 to 31 March 2020. The accounts of receipts and expenditure of the GoWB have been compiled based on the initial accounts rendered by 91 District Treasuries (including PAOs and one e-Treasury) and Advices of the Reserve Bank of India. From 1 April 2015, the GoWB has done away with the Letter of Credit (LOC) system and submission of accounts by Works and Forest Divisions. There was an average delay of 10.35 days in submission of monthly accounts by the treasuries. However, there was no exclusion of accounts at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (shown in **Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Assets and Government investments are depicted at historical cost. Physical assets are not depreciated or amortized. Losses of physical assets at the end of their lives are also not expensed or recognized.

Retirement benefits disbursed during the accounting period have been reflected in the accounts but the future 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.

(iii) Currency in which Accounts are kept:

The accounts of the GoWB 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.

2. Quality of Accounts:

(i) Classification of Capital and Revenue Expenditure:

Revenue Expenditure is recurring in nature and is intended 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 or of reducing permanent liabilities.

During the year 2019-20, GoWB incorrectly booked expenditure of ₹415.62 crore under Capital Section instead of Revenue Section which has been determined from the purpose of expenditure. Details are given in **Annexure-B**.

(ii) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. E-treasury, the State accounting authority for GST gets Challan Identification Number (CIN) data (paid challan details) in respect of State Goods and Services Tax from two sources, Goods and Services Tax Network (GSTN) and RBI. The challan wise details received from GSTN contain minor head wise details, whereas those received from RBI depicts Major Heads.

During the year 2019-20, the State GST collection was ₹27,307.52 crore compared to ₹27,067.20 crore in 2018-19, registering an increase of ₹240.32 crore (0.89 *per cent*). This includes Advance Apportionment of IGST amounting to ₹46.49 crore. In addition, the State received ₹13,634.80 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax and did not receive any amount for Integrated Goods and Services Tax, as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹40,942.32 crore. The State received, compensation of ₹4,358.74 crore on account of loss of revenue arising out of implementation of GST during 2019-20.

(iii) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque. During the year 2019-20, ₹7,102.88 crore under 63 Major Heads of accounts, constituting 3.98 *per cent* of the total Revenue and Capital expenditure (₹1,78,545.63 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-C**.

Similarly, ₹1,038.81 crore under 57 Major Heads of Account, constituting 0.73 *per cent* of the total Revenue Receipts (₹1,42,914.21 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure-D**.

(iv) Unadjusted Abstract Contingent (AC) Bills:

Financial rules¹ envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the West Bengal Treasury Rules (WBTR), 2005, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance

¹ Central Treasury Rule 290.

Notes to Accounts

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.

Out of 1,988 AC bills amounting to ₹1,438.83 crore drawn during the year 2019-20, 261 AC bills amounting to ₹67.93 crore (4.72 *per cent*) were drawn in March 2020. Detailed Contingent Bills in respect of a total of 9,714 AC bills amounting to ₹ 3,077.33 crore as on 21.09.2020 were not received. Non-submission of DC bills for long period is fraught with the risk of fraud, embezzlement and/or avoidable interest on idle funds outside Treasury. Details are given below.

Year	No. of unadjusted AC Bills	Amount (₹ in Crore)
Upto 2017-18	7,753	1,675.51
2018-19	724	228.63
2019-20	1,237	1,173.19
Total	9,714	3,077.33

Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final. The major defaulting departments who had not submitted DC bills are Disaster Management and Civil Defence Department (₹1,249.93 crore 40.62 *per cent*), Home & Hill Affairs Department (₹559.72 crore 18.19 *per cent*), Agriculture Department (₹533.11 crore 17.32 *per cent*), Panchayat & Rural Development Department (₹267.45 crore 8.69 *per cent*).

GoWB has been requested to ensure the submission of DC Bills against unadjusted AC Bills at the earliest. Age analysis of AC bills of these Departments is shown in **Annexure –E**.

(v) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Subsidiary Rules 330A of the West Bengal Treasury Rules and Subsidiary Rules (WBTR & SR), 1997 read with Finance Department (Audit Branch)'s Memorandum no 7019-F dated 4th August 2005, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority which sanctioned it, within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2019-20, ₹16.19 crore pertaining to outstanding UCs for the period upto 2018-19 was cleared. The position of outstanding UCs as on 30.09.2020 is given in the next page:

Notes to Accounts

Year*	Number of UCs Outstanding	Amount (₹ in Crore)
Upto 2017-18	2,88,660	1,57,937.31
2018-19	67,910	42,818.67
2019-20#	46,394#	24,956.46#
Total	4,02,964	2,25,712.44

* The year mentioned above relates to “Due year” i.e. after twelve months of actual drawal.

Additions during the year 2019-20.

Major defaulting departments who had not submitted UCs are Panchayat and Rural Development Department (₹76,892.89 crore, 34.07 *per cent*), School Education Department (₹32,540.77 crore, 14.42 *per cent*), Urban Development and Municipal Affairs Department (₹30,287.55 crore, 13.42 *per cent*), Health and Family Welfare Department (₹12,435.95 crore, 5.51 *per cent*), Women & Child Development and Social Welfare Department (₹11,705.43 crore, 5.19 *per cent*), Power and Non-Conventional Energy Sources Department (₹7,699.98 crore, 3.41 *per cent*), Agriculture Department (₹6,999.98 crore, 3.10 *per cent*) and Minority Affairs and Madrasah Education Department (₹5,852.00 crore, 2.59 *per cent*).

GoWB has been requested to ensure the submission of outstanding UCs at the earliest. Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-F**.

(vi) Transfer of funds to Personal Deposit (PD) Accounts:

The purpose of PD accounts is to enable designated Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

In terms of Rule 6.08(5) of the West Bengal Treasury Rules, 2005, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 15 May every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the Principal Accountant General (A&E) by 31 May every year. Inspection of 73 Treasuries out of 91 treasuries in 2019-20 in respect of transactions for the year 2018-19, revealed that in 15 treasuries, the Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures and the annual verification certificate was also not furnished by them to the Treasury Officer for onward transmission to the Principal Accountant General (A&E) Office. However, GoWB has intimated that the reconciliation of balance in PD accounts with the operators is under process and would be completed soon.

Notes to Accounts

Details of PD accounts as on 31.03.2020 are given below:

(₹ in Crore)

Opening Balance as on 1 April 2019		Addition during the year 2019-20		Closed/Withdrawal during the year 2019-20		Closing Balance as on 31 March 2020	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
159	5,466.07	01	3,037.52 *	Nil	3,263.95 *	160	5,239.64

*Addition and clearance during the year 2019-20 under Personal Deposit Accounts-Major Head, 8443-Civil Deposits-106-Personal Deposits.

During 2019-20, an amount of ₹1,788.76 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹ 1,248.75 crore was credited through challans (T. R. Form - 7). This includes ₹768.15 crore transferred in March 2020 from the Consolidated Fund of the State. This is 25.29 *per cent* of the total credit to PD account during the year, of which, ₹13.89 crore was transferred on the last working day of March 2020.

West Bengal Treasury Rules, 2005, state that whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of two years and there is a reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 73 treasuries conducted during 2019-20 in respect of transactions for the year 2018-19 revealed that 75 schemes under PD accounts of 11 operators with balance amounting to ₹19.42 crore were lying inoperative for more than two years. The information regarding Lapsable and Non-Lapsable PD accounts is not available from the GoWB.

(vii) Booking under Capital expenditure:

(a) For work executed by Zila Parisad:

During 2019-20 out of total expenditure amounting to ₹15,752.44 crore booked under detailed head of account '53-Major Works/Land & Buildings', ₹13,291.00 crore (84.37 *per cent*) was transferred to different deposit heads (8336, 8443, 8448 & 8449).

Out of total transfer credited amount of ₹13,291.00 crore, ₹ 222.71 crore was transferred to heads '8448-00-109-Panchayat Bodies Fund-002-Zila Parisad Fund' which was drawn by the concerned DDOs of the concerned Zila Parisads.

Notes to Accounts

(b) Transfer of Government Funds to Deposit Works by debiting Capital heads of accounts:

In terms of CPWA code and Rule 268 of WBFR, only non-Government works are to be classified as Deposit Works. However during 2019-20 an amount to the tune of ₹18.85 crore was transferred to Deposit accounts by debiting capital heads of account under the Consolidated Fund of the State. Details are given below:

Major Head (Debit)	Deposit Head (Credit)	Amount (₹ in Crore)
4702	8443-00-108-003	11.34
4435	8443-00-108-003	5.32
4235	8443-00-108-003	1.11
5054	8443-00-108-003	0.71
4059	8443-00-108-003	0.32
4711	8443-00-108-003	0.05
TOTAL		18.85

To the extent of transfer of Capital expenditure to the Local Fund account/Deposit Heads, there is no assurance that the amount shown in the Finance Accounts as Capital expenditure had been actually expended for creation of Capital Assets and thus the expenditure cannot be vouched as correct or final.

(viii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):

(a) All 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. During the year, receipts amounting to ₹2,18,679.57 crore (100 per cent of total receipts) and expenditure amounting to ₹2,19,403.31 crore (99.63 per cent of total expenditure) was reconciled by the State Government.

(b) Reconciliation of Receipts covered under E-Treasuries:

All Controlling Officers are required to reconcile the receipts of the Government through E-Treasury with the figures accounted for by the Principal Accountant General (A&E), West Bengal. During the year, hundred (100) per cent of total receipts through E-Treasury have been reconciled.

(ix) Cash Balance:

As on 31 March 2020, there is a net difference of ₹18.64 crore (Cr) between the Cash Balance of the State Government as recorded by the Principal Accountant General (A&E) and as reported by the Reserve Bank of India (RBI). The difference is mainly due to non-reconciliation of figures by RBI and the agency bank branches.

Notes to Accounts

The differentials in Cash Balance for the previous years are as follows:

(₹ in Crore)

Year	Cash Balance
Upto 2014-15	54.57 (Debit)
2015-16	18.61 (Debit)
2016-17	51.75 (Credit)
2017-18	21.26 (Debit)
2018-19	17.33 (Credit)
2019-20	18.64 (Credit)

3. Other Items:

(i) Liability under Retirement Benefits:

(a) The expenditure on “Pension and other Retirement Benefits” for State Government employees during the year 2019-20 was ₹17,462.47 crore (excluding expenditure on National Pension System of All India Service officers), constituting 10.74 *per cent* of total Revenue Expenditure (₹1,62,575.12 crore).

(b) National Pension System:

The National Pension System is not applicable for State Government employees. All India Service (AIS) officers and other Central Government employees on deputation to the State recruited on or after 1 January 2004 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2019-20, total contribution to Defined Contribution Pension Scheme was ₹ 7.89 crore (Government contribution ₹4.57 crore + AIS Officers’ contribution ₹2.79 crore + Contribution of other Central/State Government Employees on deputation to the State ₹0.53 crore). The Government transferred entire amount of ₹7.89 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government contribution to NPS was less by ₹0.08 crore which resulted in understatement of Revenue deficit and Fiscal deficit to that extent.

During the year 2019-20, ₹7.79 crore was transferred to NSDL/Trustee Bank. The balance amount of ₹0.10 crore (₹7.89 crore *minus* ₹7.79 crore) is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

(ii) Compliance to IGAS Standards:

(A) Guarantees given by the Government (IGAS 1):

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government through Budget publication no. 6 of the State Government.

In terms of the West Bengal Ceiling on Government Guarantees Act, 2001, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ninety *per cent* of the State Revenue Receipts of the second preceding year.

During the year, cumulative amount guaranteed by the State Government is ₹14,227.78 crore. The outstanding guarantees of ₹6,593.31 as on 1 April 2019, work out to 5.02 *per cent* of the State Revenue Receipts of the year 2017-2018 (₹1,31,270.39 crore) and are within the limits prescribed.

During 2019-20, the State Government received ₹3.96 crore towards guarantee commission, which constituted 0.07 *per cent* of the guaranteed amount during 2019-20 (₹5,614.98 crore). Under the guidelines, the Government shall charge a minimum of one *per cent* of the guaranteed amount as guarantee commission which works out to ₹56.15 crore. Details are given in **Annexure - G**.

(B) Accounting Classification of Grants-in-Aid (IGAS 2):

Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor, and as revenue receipt in the books of the recipient. Further, as per the Indian Government Accounting Standard (IGAS-2), expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization.

(C) Loans and Advances made by the Government (IGAS 3):

Statements 7 and 18 of the Finance Accounts 2019-20 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E) and detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants.

The accounts indicate the following:

(a) In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹780.93 crore involving 14 Departments, recoveries of principal and interest have not been effected during the past several years and one such loan is more than 50 years old. List of departments is given in **Annexure -H**.

(b) Nine (9) Departments sanctioned 6,604 Government Loans aggregating ₹14,729.50 crore to 31 Autonomous Bodies/Authorities, etc. till the end of 2019-20, though no repayment had been

Notes to Accounts

received from the concerned loanees in respect of previous loans. The previous loans were given during the period 1965-66 to 1994-95 (details in **Annexure- I**).

(c) Terms and conditions of repayment of loans have not been settled for loans amounting to ₹8,757.59 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

(d) Recovery of loans given to Statutory Bodies, etc. amounting to ₹14,995.40 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Only 7 out of the 124 loanees have confirmed the balances (details in **Annexure-J**).

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

Compliance with IGAS Standards:

SI No	Accounting Standards	Compliance by State Government
1	IGAS-1: Guarantees given by the Government	Information regarding the following were not given by the Government- (i)Invocation of Guarantees during 2019-20 (ii)Automatic debit mechanism and structured arrangement.
2	IGAS-2: Accounting Classification of Grants-in-Aid	No information has been received from the Government regarding Grants-in-Aid given in kind.
3	IGAS-3: Loans and Advances made by the Government	(i) No confirmation of loan balances has been received from departmental officers maintaining detailed accounts of loans. (ii) The information on loan in perpetuity is not available from the Government.

(iii) Investments:

Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹727.16 crore in 2019-20. Government investment of ₹18,154.37 crore as on 31 March 2020 yielded dividend/interest of ₹81.97 crore (0.45 per cent) during 2019-20.

Notes to Accounts

In 2019-20, Government has drawn four bills under detailed head '54-Investment' for the purposes which are not in the nature of investment -

Sl. No.	Name of the Concern	Debit Head	Amount (₹ in Crore)	Purpose of Expenditure
1	Durgapur Chemicals Ltd	4857-01-190-00-003-54	5.93	Settlement of outstanding dues of DCL to WBIDFC
2	West Bengal Small Industries Development Corporation Ltd	4851-00-102-00-023 -54	0.86	Drainage system around Biswa Bazar at Shibpur by SSDA
3	West Bengal Transport Infrastructure Development Corporation Ltd	5075-60-190-00-001-54	0.75	Compensation for acquisition of land for Joka-BBD Bag Metro Project
4	Commissioner, Commercial Taxes, West Bengal	5465-01-190-00-002-54	7.83	Contribution of West Bengal for advance user charges of GSTN for the year 2019-2020

(iv) Grants/Loans given to PSUs where accounts are not finalized:

During 2019-20, GoWB issued Loans to 22 PSUs, and Grants to 06 PSUs, of which accounts in respect of 10 PSUs upto the year 2018-19 are not finalized till 07 October 2020. Details are at **Annexure – K.**

(v) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 19 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2020 in these funds was ₹14,025.35 crore. Out of which ₹1,151.46 crore was under interest bearing Reserve Fund and ₹12,873.90 crore under Non-Interest bearing Reserve Fund.

(A) Non-Interest bearing Reserve Fund:

(a) Consolidated Sinking Fund:

The West Bengal Government set up the Consolidated Sinking Fund for amortization of loans in terms of the recommendations of the Twelfth Finance Commission. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Public Debt + Other Liabilities-Public Account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

(₹ in Crore)

Opening balance as on 01 April 2019	Additions to the Fund (Contribution and interest)			Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2020
	Required contribution (0.5 per cent of the outstanding liabilities as on 31 March 2019)	Contribution and interest added during the year					
		Contribution	Interest				
10,938.76	1,966.50	0.00	849.41	0.00	0.00	849.41	11,788.17(#)

(#) The entire Fund balance as on 01 April 2019 of ₹10,938.76 crore was in investments and closing balance at the end of 31 March 2020 of ₹ 11,788.17 crore had also been invested.

(b) Guarantee Redemption Fund:

The Twelfth Finance Commission recommended opening of the Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it. The State Government has constituted the Guarantee Redemption Fund vide notification bearing No. 1240-FB dated 02 January 2015. In terms of the guidelines of the Fund, the State Government is required to make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year. No contribution against outstanding guarantee of ₹6,593.31 crore as on 31 March 2019, has been made to the Fund in 2019-20. The total accumulation of the Fund was ₹551.97 crore as on 31 March 2020. The entire amount has been invested by RBI. Transactions in the Fund are depicted in Statements 21 and 22.

(c) Other Funds:

During the year, no amount was transferred from various funds and no amount was booked as expenditure out of these funds. Details of these funds are available in Statement 21 of the Finance Accounts.

B. Interest bearing Reserve Fund:

(a) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1 / 2009-FC dated 28 April 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received from user agencies and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

Accounting Arrangements:

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* shall be credited into the National Fund on yearly basis provided that the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

Notes to Accounts

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

Status of the State Compensatory Afforestation Fund:

During the year 2019-20, the State Government received ₹236.48 crore for credit to the CAMPA Fund under Major Head '8121- General and Other Reserve Fund' from National Compensatory Afforestation Deposit. The State Government did not incur any expenditure out of the Fund during the year. The total balance in the State Compensatory Afforestation Fund as on 31 March 2020 was ₹236.48 crore.

(b) State Disaster Response Fund (SDRF):

In April 2011, Government of India replaced the existing Calamity Relief Fund (under Major Head- '8235 General & Other Reserve Funds') with the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section).

In terms of guidelines on constitution and administration of the SDRF, the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2019-20, the State Government transferred ₹722.67 crore (Central share ₹650.40 crore, including ₹179.40 crore pertaining to 2018-19 + State share ₹72.27 crore, including ₹ 19.93 crore pertaining to 2018-19) to the Fund (under Major Head 8121-122 SDRF).

In terms of guidelines on constitution and administration of the SDRF, the accretions to the SDRF together with the income earned on the investment of the SDRF shall be invested. No fresh investment was made during 2019-20.

(c) Interest on balances under 'interest bearing' Reserve Funds and Deposits:

The State Government is liable to pay/adjust interest in respect of balances under categories 'J-Reserve Funds (a) Reserve Funds bearing Interest' and 'K-Deposits and Advances (a) Deposits bearing Interest'.

The position of adjustment in this respect in 2019-20 was as below:

(1) There was an outstanding balance of ₹264.70 crore at the beginning of the 2019-20 under J(a) Reserve Fund bearing Interest. Out of ₹264.70 crore, ₹183.63 crore was invested under '8235-00-112' in J(b)- Reserve Fund not bearing interest. Interest payments towards remaining balance has been estimated at ₹4.45 crore (taking average Ways and Means interest rate as 5.49 per cent for the year 2019-20). However, the State Government had not paid any interest thereon.

(2) Similarly, there was an outstanding balance of ₹16,838.11 crore at the beginning of the year 2019-20 under K(a) Deposit bearing interest excluding balances (₹0.58 crore) under Minor Head 8342-117-Defined Contribution National Pension System (NPS). Adjustment towards interest

Notes to Accounts

payments have been estimated at ₹ 924.41 crore during the year 2019-20 (taking average Ways and Means interest rate as 5.49 *per cent* for the year 2019-20, excluding NPS for which the applicable interest rate being GPF interest rate i.e 7.95 *per cent* for first six months and 7.90 *per cent* for last six months. The State Government had paid interest of ₹1,431.13 crore during 2019-20.

(vi) Suspense and Remittance Balances:

The Finance Accounts reflect 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 in **Annexure-L**.

(vii) Major Head (MH) 8670 Cheques and Bills:

Government of West Bengal introduced electronic advice system from 01-04-2015 in lieu of treasury cheques. With a few exceptions like Inter-Sate Government Payment, Funeral expenses, Municipal Tax, Secret Service expenditure etc., all other payments are made through electronic advice and accounted for under the head '8670-00-113-Electronic Advices'. Credit balance under MH 8670 Cheques and Bills indicates advices issued but failed to be credited into the beneficiary account or cheques issued which remained unencashed as on 31 March. The closing balance at the end of 2018-19 was ₹2,423.47 crore (Credit). During 2019-20, cheques/advices worth ₹1,23,386.80 crore were issued, against which cheques/advices totaling ₹1,19,721.07 crore were disbursed, leaving a closing balance of ₹6,089.21 crore (Credit). This closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of West Bengal till 31 March 2020.

(viii) Contingency Fund:

The State Government has a corpus of ₹20.00 crore in the Contingency Fund. At the end of 2019-20, ₹11.83 crore remained un-recouped under various heads. The details are as below:

(₹ in Crore)

Sl.No.	Major Heads	Amount
1	2049-Interest Payment	0.01
2	2215-Water Supply and Sanitation	0.06
3	2235-Social Security and Welfare	0.57
4	3054-Roads and Bridges	0.25

Notes to Accounts

Sl.No.	Major Heads	Amount
5	2055-Police	0.26
6	2405-Fisheries	0.14
7	4059- Capital Outlay on Public Works	0.02
8	4215-Capital Outlay on Water Supply and Sanitation	0.66
9	5054-Capital Outlay on Roads & Bridges	9.32
10	4700-Capital Outlay on Major Irrigation	0.31
11	4701-Capital Outlay on Major and Medium Irrigation	0.14
12	4711-Capital Outlay on Flood Control Projects	0.28
13	2202-General Education	(-) 0.19
	Total	11.83

(ix) Grants received by the State from Government of India outside of the State Budget, for various CSS/CA Schemes:

In spite of Government of India's decision to release all assistance under CSSs/ACA to the State Government and not to implementing agencies directly, the Government of India released ₹11,677.11 crore directly to the implementing agencies in West Bengal during 2019-20 as per the PFMS portal of the Controller General of Accounts (CGA). The direct transfer of fund to the implementing agencies has increased by 101.34 *per cent* as compared to 2018-19 (₹ 5,799.70 crore in 2018-19). Details are in Appendix-VI.

(x) Non receipt of adjustment orders from the State Government for payments of decretal dues paid directly by RBI:

The Reserve Bank of India debited ₹166.05 crore on account of decretal awards in favour of the Engineering Departments of the Government of West Bengal in different years including 2019-20. This amount has been lying under Suspense Head of Account (Major Head 8658-00-110-Central Accounts Office- Reserve Bank Suspense) since 2004-05 for want of sanction orders from the Engineering Departments.

(xi) West Bengal FRBM/MTFP Act:

Government of West Bengal vide their Gazette Notification No. 307-L dated 27 March 2020 has amend the West Bengal Fiscal Responsibility and Budget Management Act, 2010. The performance of the State Government during 2019-20 depicted in Section 2 of the Amend West Bengal Fiscal Responsibility and Budget Management and as depicted in the Finance Accounts is given in the next page.

Notes to Accounts

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1.	Fiscal deficit shall not exceed 3.34 <i>per cent</i> of GSDP during the period 2019-20.	The Fiscal Deficit of ₹36,831.06 crore as per the accounts was 2.94 <i>per cent</i> of GSDP for 2019-20.
2.	Outstanding debt expressed as percentage of GSDP shall be less than 34.30 <i>per cent</i> of GSDP during 2019-20.	The outstanding debt for 2019-20 ₹4,33,475.02 crore was 34.57 <i>per cent</i> of GSDP.

*GSDP (Gross State Domestic Product) of West Bengal for 2019-20 as available from Ministry of Statistics and Programme Implementation is ₹12,53,832.00 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2019-20 as stipulated by the FRBM Act and Rules. In this context,

(i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and

(ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities in respect of land acquisition charges, Claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

(xii) Non accounting of Interest on Provident Fund Deposits:

The Principal Accountant General (A&E), West Bengal maintains the General Provident Fund (GPF) accounts of all State Government employees except Class IV employees whose accounts are maintained by the Directorate of Pension, Provident Fund and Group Insurance (DPPG). Accordingly, the amount booked under Major Head 2049-Interest Payment is based on the information received from the Principal Accountant General, and from the DPPG who maintains the PF accounts of Class IV employees of the State Government and employees of non-government educational institutions and local authorities like Municipalities, etc.

Since the Directorate did not inform the Principal Accountant General (A&E) of the interest payable on the Provident Fund accounts maintained by them as on 31 March 2020, it has not been possible to estimate the total interest payable and its impact on the finances of the State Government. However, the State Government had budgeted for an expenditure of ₹2,618.25 crore towards interest payable on Provident Fund (₹1,408.25 crore for interest on State Provident Funds and ₹1,210.00 crore for interest on Provident Fund maintained by the Directorate) for the year 2019-20.

(xiii) Ujwal DISCOM Assurance Yojana (UDAY):

The State Government has not taken over any debt of Electricity Distribution Companies (DISCOMs) under Ujwal DISCOM Assurance Yojana (UDAY) in West Bengal.

(xiv) Expenditure on Ecology and Environment:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection”, etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. Normally the expenditure relating to environment protection is booked under the Major Head 3435- Ecology and Environment. During the year, the Government of West Bengal incurred ₹25.91 crore against the budget allocation of ₹ 69.99 crore under MH 3435-Ecology and Environment. The trend of expenditure incurred during 2017-18, 2018-19 and 2019-20 was ₹27.24 crore, ₹41.38 crore and ₹25.91 crore, i.e. 0.02 *per cent*, 0.03 *per cent* and 0.02 *per cent* of the total Revenue Expenditure respectively. The budget allocation vis-à-vis expenditure under Major Head 3435 – Ecology and Environment of West Bengal State for three years upto the Object Head level is given in **Annexure-M**.

(xv) Major Cesses collected by the State Government:

In West Bengal different kinds of Cess are collected under distinct detailed head ‘08-Cess’. During 2019-2020 an amount of ₹2,517.78 crore was collected under detailed head ‘08-Cess’. The major cess collections (collection more than ₹ 0.10 crore) are given below:

(a) Buildings and other Construction Workers Welfare Cess:

In West Bengal, Buildings and other Construction Workers Welfare Cess is recovered from the Contractor’s bills by direct credit to the designated bank account of the West Bengal Building and other Construction Workers Welfare Board (WBB & OCWWB). During 2019-20, Government transferred an amount of ₹123.99 crore to the deposit head ‘8342-00-113-Solatum Fund-002- West Bengal Buildings and other Construction Workers Welfare Cess’.

(b) Motor Transport Workers’ Welfare Cess:

In West Bengal, Motor Transport Workers’ Welfare Cess is collected from motor vehicles carrying passengers or goods for hire or reward for the financing of schemes to promote social security, health and welfare of motor transport workers. This Cess is deposited under head ‘8443-00-116-002-Deposit of West Bengal Motor Transport Workers’ Welfare Cess Act 2010’. During

Notes to Accounts

2019-20, ₹35.41 crore was deposited under this head and ₹ 34.36 crore was withdrawn, leaving a balance ₹8.00 crore (Opening Balance as on 01 April 2019 ₹6.95 crore + ₹35.41 crore - ₹34.36 crore) at the end of 2019-20. However, during 2019-20 an amount of ₹22.20 crore only was credited to the deposit head '8342-00-113-Solatum Fund-003- West Bengal Motor Transport Workers' Welfare Cess', resulting in short credit of ₹12.16 crore (₹34.36 - ₹22.20).

(c) Motor Spirit Cess:

In terms of West Bengal Transport Infrastructure Development Fund Act 2002, Motor Spirit Cess is collected on sale of Motor Spirit, High Speed Diesel and LPG used for Commercial & Industrial purposes. During 2019-20, State Government collected ₹561.40 crore as Motor Spirit Cess under Head of Account "0045-00-112-001-08". The entire amount of ₹561.40 crore was transferred to West Bengal Transport Infrastructure Development Fund under Major head '8225-Roads and Bridges Fund'.

(d) Rural Employment Cess:

The West Bengal Rural Employment and Production Act 1976 was enacted with the objective to provide for additional resources for promotion of employment in rural areas and for implementing rural production program. The Act envisaged the creation of the West Bengal Rural Employment and Production Fund (WBREPF) for this purpose. No fund has been created by the State Government. During 2019-20 an amount of ₹1,534.16 crore was collected as Rural Employment Cess as detailed below. Non transfer of ₹1,534.16 crore, being collection of Rural Employment Cess, has resulted in overstatement of Revenue Receipts of the Government and understatement of Revenue Deficit and Fiscal Deficit.

SI No	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-006-08	Rural Employment Cess on Coal Mines	1,525.57
2	0029-00-103-004-08	Rural Employment Cess other than Tea Estates and Coal Mines	8.59
TOTAL			1,534.16

(e) Other Cess:

During 2019-20 State Government collected cess amounting to ₹422.13 crore under Major Head "0029 - Land Revenue". Details are given below:

SI No	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-001-08	Public Works Cess	8.63
2	0029-00-103-002-08	Road Cess	5.14
3	0029-00-103-008-08	Education Cess on Coal Mines	398.33

Notes to Accounts

SI No	Head of Account	Description of Cess	Amount (₹ in Crore)
4	0029-00-103-010-08	Education Cess other than Tea Estates and Coal Mines	9.33
5	0029-00-103-003-08	Miscellaneous receipt under the Cess	0.70
TOTAL			422.13

Non transfer of ₹422.13 crore being collection of Other Cess has resulted in overstatement of Revenue Receipts of the Government and understatement of Revenue Deficit and Fiscal Deficit.

(xvi) Incomplete Capital Works:

The list of incomplete capital works/projects reported in Appendix-IX is prepared on the basis of the information received from the State Government (September 2020).

During the year 2019-20, there were 30 incomplete projects involving ₹474.38 crore, aged three years and more. The escalation in estimated cost of these project due to delay in completion of the project /works was not provided by the GoWB.

(xvii) Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the GoWB as brought out in the preceding paras is tabulated below:

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in Crore)	Understatement (₹ in Crore)	Overstatement (₹ in Crore)	Understatement (₹ in Crore)
2(i)	Misclassification between Capital and Revenue Expenditure		415.62		—
3 (i) (b)	Short contribution of Government in NPS		0.08		0.08
3(v) (B)(c) (1)	Non accountal of interest payment on Reserve Funds and Deposits bearing Interest		4.45		4.45
3(viii)	Non-recoupment of Contingency Fund drawal		11.83		11.83
3 (x)	Non booking of decretal dues to final head of accounts		166.05		166.05

Notes to Accounts

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in Crore)	Understatement (₹ in Crore)	Overstatement (₹ in Crore)	Understatement (₹ in Crore)
3(xv) (d)(e)	Non Transfer of Cess collected as Rural Employment Cess		1,534.16		1,534.16
3(xv) (e)	Non Transfer of Cess collected as Other Cess		422.13		422.13
Total (Net) Impact		2,554.32 (Understatement)		2,138.70 (Understatement)	

Notes to Accounts

Annexure A

Significant Book Adjustment

(Reference to Para No. 1(ii) of the NTA)

A-Periodical adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
1.	Adjustment of allocation of Central Road Fund	3054- Roads and Bridges -80-797-001-63	8449- Other Deposits -00-103-001-01	451.67	The amount booked under Central Road Fund has been debited to the head 3054 – Roads & Bridges by contra credit to Other Deposits.
2.	Adjustment of expenditure from Central Road Fund	5054- Capital Outlay on Roads and Bridges -80-902-002-70	8449- Other Deposits -00-103-001	398.45	The amount of expenditure initially accounted for under head 5054 – Capital outlay on Roads & Bridges has been finally debited to 8449-00-103 -Subvention from Central Road Fund.
3.	Adjustment of expenditure in connection with State Disaster Response Fund	2245-Relief on Account of Natural Calamities-05-901-001-70	8121- General and Other Reserve Funds -00-122-002-26	1,031.18	The expenditure is initially accounted for under Major Head '2245' for incurring expenditure on natural calamities and finally adjusted against the major head 8121-00-122 Reserve Fund for State Disaster Response Fund.
4	do	2245-Relief on Account of Natural Calamities-05-101-003-63	8121- General and Other Reserve Funds -00-122-001	26.16	By debiting 2245 - Relief on Account of Natural Calamities, the amount was booked under 8121- General and Other Reserve Funds
5	do	2245-Relief on Account of Natural Calamities-05-101-002-63	8121- General and Other Reserve Funds -00-122-001	235.50	By debiting 2245 - Relief on Account of Natural Calamities, the amount was booked under 8121- General and Other Reserve Funds
6	Adjustment of Interest of GPF in respect of employees other than Group-D	2049- Interest Payments -03-104-NP 001, 004 and 005	8009- State Provident Funds - 01-101-NP001, 102-NP001 and 104-NP001	1,281.55	For adjustment of interest accrued on the amount lying as balance in the GPF account of Other than Group D employees, Contributory Provident Fund and AISPF for the financial year 2019-20 at the rate applicable to the GPF as fixed by Govt. of India.
7	Adjustment of transactions in connection with 8225-Roads and Bridges Fund (Expenditure out of Fund)	3055- Road Transport -00-902-002-WBTIDF (PR)	8225- Roads and Bridges Fund -02-101-003 WBTIDF-Roads & Bridges	36.42	Adjustment of Expenditure by deduct debit to Service head under Minor head - 902 and debit to Fund (WBTIDF).
5055- Capital Outlay on Road Transport-00-902-002 WBTIDF (PR)		103.93			
3054- Roads and Bridges -04-902-001 WBTIDF (PR)		8225- Roads and Bridges Fund -02-101-002-01 WBTIDF-Roads& Bridges	114.91		
5054- Capital Outlay on Roads and Bridges -80-902-001 WBTIDF (PR)			306.13		

Notes to Accounts

Annexure A

Significant Book Adjustment (continued)

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
8	Adjustment of expenditure under WBCETF	5054-Capital Outlay on Roads and Bridges 03-902-003 (WBCETF)	8229-Development and Welfare Funds-00-200-023-25- P.W. (Roads) Department (WBCETF)	275.51	Adjustment of Expenditure by deducts debit to concerned Service head under Minor head -902 and debit to Fund (WBCETF)
		4851-00-902-001- Village and Small Industries (WBCETF)	8229-Development and Welfare Funds-00-200-012-25- Micro & Small Scale Enterprise and Textile Department (WBCETF)	3.82	
9	Adjustment for WBCETF	5054-03-797-004-63 Adjustment for transfer of Fund to Public Account (WBCETF)	8229-Development and Welfare Funds-00-200-023- P.W.(Roads) Department (WBCETF)	30.15	Transfer of Fund to the Reserve Fund and Deposit Accounts (WBCETF)
		4851-00-797-001-63 Adjustment for transfer of Fund to Public Account (WBCETF)	8229-Development and Welfare Funds-00-200-012 Micro & Small Scale Enterprise and Textile Deptt. (WBCETF)	4.00	
10	Adjustment of Lapsed Deposit Credited to Government	8443- Civil Deposits -00-104-Civil Court Deposits	0075- Miscellaneous General Services -00-101-Unclaimed Deposit	4.38	Year-end adjustment based on Lapsed Deposit Statements received as per Rule 6.16 of WBTR 2005.
11	Adjustment for Transfer of CAMPA funds from National Compensatory Afforestation Deposit to State Compensatory Afforestation Fund	8336-Civil Deposits-102 –NCAD-29 WB	8121-00-129 - State Compensatory Afforestation Fund	236.48	Adjustment for Transfer of CAMPA funds from National Compensatory Afforestation Deposit to State Compensatory Afforestation Fund for the year 2019-20

Notes to Accounts

Annexure A -Significant Book Adjustment (concluded)

B-Other adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
1.	Recoupment of Advances drawn from the Contingency Fund during the year	8000-Contingency Fund	2202-General Education	4.85	Advance amounting to ₹0.01 crore under '2049-Interest Payment', ₹0.06 crore under '2215-Water Supply and Sanitation', 0.57 crore under '2235-Social Security and Welfare', ₹0.25 crore under '3054-Road and Bridges', ₹0.26 crore under '2055-Police', ₹0.14 crore under '2405-Fisheries', ₹0.02 crore under '4059- Capital Outlay on Public Works', ₹0.66 crore under '4215-Capital Outlay on Water Supply and Sanitation', ₹9.32 crore under '5054-Capital Outlay on Roads & Bridges', ₹0.31 crore under '4700-Capital Outlay on Major Irrigation, ₹0.14 crore under '4701-Capital Outlay on Major and Medium Irrigation and ₹0.28 crore under '4711-Capital Outlay on Flood Control Projects remained unrecouped at the end of the Financial year.
			4700-Capital Outlay on Major Irrigation	1.31	
			4711-Capital Outlay on Flood Control Projects	0.35	
			5054- Capital Outlay on Roads and Bridges	0.004	
2.	Clearance of Objection Book Suspense	8658- Suspense Accounts-00-102- Suspense Accounts (Civil)	Different Major heads	123.96	The amount is initially kept under Suspense Head due to insufficient information and finally adjusted to the proper heads by clearing suspense head.
3.	Cancelled Cheque	8670-Cheques and Bills-00-104-Treasury Cheques	Different service heads and DDR heads	2.36	Expenditure relating to cancelled cheques pertaining to current year and previous years booked in the Accounts as a reduction of expenditure.

Notes to Accounts

Annexure -B
Misclassification between Revenue Expenditure and Capital Expenditure
(Reference to Para No. 2(i) of the NTA)

(₹ in Crore)

Revenue Expenditure misclassified as Capital Expenditure			
Sl. No.	Major Head	Object of Expenditure	Amount
1	4202 Capital Outlay on Education	Procurement of Lab equipment for Science & Engineering Deptt. of Aliah University.	11.70
2	4210 Capital Outlay on Medical and Public Health	Purchase of Hospital consumables	20.48
3	4217 Capital Outlay on Urban Development	Maintenance of Bituminous road	2.69
4	4217 Capital Outlay on Urban Development	Implementation of projects sanctioned under SAAP-III under AMRUT	322.22
5	4217 Capital Outlay on Urban Development	Newtown Kolkata Smart City Mission	58.00
6	5054 Capital Outlay on Roads and Bridges	Emergent Repair of roads and Payment of Wages.	0.53
Total			415.62

Notes to Accounts

Annexure-C
Booking under Minor Head '800-Other Expenditure'
(Reference to Para No. 2(iii) of the NTA)

Major Head	Major Head Description	Total Expenditure under the Major Head (₹ in Crore)	Amount booked under Minor Head 800-Other Expenditure (₹ in Crore)	Percentage to Total Expenditure under the Major Head
4235	Capital Outlay on Social Security and Welfare	870.09	642.01	73.79
4700	Capital Outlay on Major Irrigation	346.75	199.64	57.58
2205	Art & Culture	319.25	269.13	84.30
2250	Other Social Services	163.79	160.63	98.07
4408	Capital Outlay on Food Storage and Warehousing	139.68	121.63	87.08
5055	Capital Outlay on Road Transport	123.51	104.98	85.00
5056	Capital Outlay on Inland Water Transport	68.14	68.14	100.00
4885	Other Capital Outlay on Industries and Minerals	53.28	53.28	100.00
5452	Capital Outlay on Tourism	51.87	29.77	57.39
3051	Capital Outlay on Port and Light Houses	1.14	1.00	87.19

** Percentage calculated on the basis of actual figures*

Annexure - D
Booking under Minor Head '800-Other Receipts'
(Reference to Para No. 2(iii)of the NTA)

Major Head	Major Head Description	Total Receipt under Major Head (₹ in Crore)	Amount Booked under Minor Head '800-Other Receipts' (₹ in Crore)	Percentage to Total Receipt under the Major Head
1054	Roads and Bridges	64.33	41.68	64.79
0408	Food Storage and Warehousing	29.36	29.36	100.00
0217	Urban Development	25.61	25.61	100.00
0059	Public Works	19.05	16.48	86.51
1456	Civil Supplies	14.37	14.37	100.00
0215	Water supply and sanitation	7.38	5.01	67.88
0701	Medium Irrigation	6.33	4.40	69.44
0220	Information and Publicity	5.32	5.26	98.76
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	3.14	1.83	58.27
1452	Tourism	2.02	2.02	99.99
0056	Jails	1.08	0.80	74.33
0235	Social Security and Welfare	0.10	0.06	63.21
0058	Stationery and Printing	0.07	0.07	89.86
0047	Other Fiscal Services	0.03	0.03	100.00
1053	Civil Aviation	0.01	0.01	100.00
0415	Agricultural Research and Education	0.007	0.007	100.00
0801	Power	0.006	0.006	100.00
0211	Family Welfare	0.002	0.002	100.00
1056	Inland Water Transport	0.002	0.002	100.00
0875	Other Industries	0.001	0.001	100.00
1425	Other Scientific Research	0.0004	0.0004	100.00
0810	Non Conventional Source of Energy	0.0003	0.0003	100.00

* Percentage calculated on the basis of actual figures

Notes to Accounts

Annexure-E

**Ageing Analysis of AC Bills of line Departments having highest pendency
(Reference to Para No. 2(iv) of the NTA)**

Department	Year	Total No. of AC Bills	Total Amount drawn on AC Bills (₹ in Crore)	No. of AC Bills adjusted	Total Amount of AC Bills adjusted (₹ in Crore)	No. of unadjusted AC Bills	Amount of Unadjusted AC Bills (₹ in Crore)
Disaster Management and Civil Defence							
	Upto 2017-2018	11,566	2,188.55	9,611	1,368.92	1,955	819.63
	2018-2019	299	238.90	160	234.98	139	3.92
	2019-2020	403	426.62	18	0.04	385	426.38
	Total	12,268	2,854.07	9,789	1,603.94	2,479	1,249.93
Personnel and Administrative Reforms and E-Governance							
	Upto 2017-2018	379	37.92	273	21.02	106	16.90
	2018-2019	1	0.64	0	0.00	1	0.64
	2019-2020	3	1.37	1	0.14	2	1.24
	Total	383	39.93	274	21.16	109	18.78
Home and Hill Affairs							
	Upto 2017-2018	16,561	2,540.56	15,200	2,318.64	1,361	221.92
	2018-2019	902	369.98	483	215.45	419	154.54
	2019-2020	1,281	430.10	417	246.84	864	183.26
	Total	18,744	3,340.64	16,100	2,780.93	2,644	559.72
Panchayat and Rural Development							
	Upto 2017-2018	4,359	516.38	3,691	248.94	668	267.45
	2018-2019	0	0.00	0	0.00	0	0.00
	2019-2020	0	0.00	0	0.00	0	0.00
	Total	4,359	516.38	3,691	248.94	668	267.45

Notes to Accounts

Annexure-E
Ageing Analysis of AC Bills of line Departments having highest pendency
(Reference to Para No. 2(iv) of the NTA)

Department	Year	Total No. of AC Bills	Total Amount drawn on AC Bills (₹ in Crore)	No. of AC Bills adjusted	Total Amount of AC Bills adjusted (₹ in Crore)	No. of unadjusted AC Bills	Amount of Unadjusted AC Bills (₹ in Crore)
Women and Child Development and Social Welfare							
	Upto 2017-2018	2,386	231.56	1,892	168.56	494	63.01
	2018-2019	12	1.20	3	0.11	9	1.09
	2019-2020	6	1.02	1	0.00	5	1.02
	Total	2,404	233.78	1,896	168.67	508	65.12
Agriculture							
	Upto 2017-2018	1,747	573.65	1,611	537.04	136	36.61
	2018-2019	0	0.00	0	0.00	0	0.00
	2019-2020	13	496.50	2	0.00	11	496.50
	Total	1,760	1,070.15	1,613	537.04	147	533.11
Health and Family Welfare							
	Upto 2017-2018	905	60.03	707	38.94	198	21.09
	2018-2019	9	31.61	5	0.22	4	31.39
	2019-2020	6	0.16	3	0.15	3	0.01
	Total	920	91.80	715	39.31	205	52.49
Land and Land Reforms and Refugee Relief and Rehabilitation							
	Upto 2017-2018	875	47.73	706	20.75	169	26.98
	2018-2019	10	0.07	8	0.07	2	0.00
	2019-2020	4	0.05	3	0.05	1	0.00
	Total	889	47.85	717	20.87	172	26.98

Notes to Accounts

Annexure-F
Ageing Analysis of UCs of outlining Departments having highest pendency
(Reference to Para No. 2(v) of the NTA)

(₹ in Crore)

Department	Year	Total No. of UCs	Total Amount of UCs3	Total No. of UCs furnished	Total Amount of UCs furnished	No. of outstanding UCs	Total amount of Outstanding UCs
Panchayat and Rural Development							
	Upto 2017-2018	58,427	57,749.09	66	3,942.82	58,361	53,806.27
	2018-2019	4,662	15,309.87	5	0.00	4,657	15,309.87
	2019-2020	3,747	7,776.75	0	0.00	3,747	7,776.75
	Total	66,836	80,835.71	71	3,942.82	66,765	76,892.89
School Education							
	Upto 2017-2018	28,116	26,718.61	60	2,365.00	28,056	24,353.61
	2018-2019	1,132	4,969.41	1	0.00	1,131	4,969.41
	2019-2020	668	3,217.75	0	0.00	668	3,217.75
	Total	29,916	34,905.77	61	2,365.00	29,855	32,540.77
Urban Development and Municipal Affairs							
	Upto 2017-2018	31,274	24,442.03	3,302	2,366.64	27,972	22,075.39
	2018-2019	2,952	5,934.58	9	3.92	2,943	5,930.66
	2019-2020	1,846	2,281.50	0	0.00	1,846	2,281.50
	Total	36,072	32,658.11	3,311	2,370.56	32,761	30,287.55
Health and Family Welfare							
	Upto 2017-2018	12,824	7,637.26	325	575.80	12,499	7,061.47
	2018-2019	4,856	2,513.04	12	24.91	4,844	2,488.13
	2019-2020	3,427	2,886.35	1	0.00	3,426	2,886.35
	Total	21,107	13,036.65	338	600.71	20,769	12,435.95

Notes to Accounts

Annexure-F
Ageing Analysis of UCs of outlining Departments having highest pendency
(Reference to Para No. 2(v) of the NTA)

Department	Year	Total No. of UCs	Total Amount of UCs (₹ in Crore)	Total No. of UCs furnished	Total Amount of UCs furnished (₹ in Crore)	No. of outstanding UCs	Total amount of Outstanding UCs (₹ in Crore)
Power and Non Conventional Energy Sources							
	Upto 2017-2018	260	6,777.03	5	1.48	255	6,775.55
	2018-2019	13	905.66	0	0.00	13	905.66
	2019-2020	7	18.77	0	0.00	7	18.77
	Total	280	7,701.46	5	1.48	275	7,699.98
Minority Affairs and Madrasah Education							
	Upto 2017-2018	8,056	4,420.74	23	88.94	8,033	4,331.79
	2018-2019	3,634	1,041.97	1	0.00	3,633	1,041.97
	2019-2020	1,518	478.24	0	0.00	1,518	478.24
	Total	13,208	5,940.95	24	88.94	13,184	5,852.00
Women and Child Development and Social Welfare							
	Upto 2017-2018	19,490	4,266.24	34	1.20	19,456	4,265.03
	2018-2019	22,784	2,519.78	2	0.00	22,782	2,519.78
	2019-2020	20,524	4,920.62	0	0.00	20,524	4,920.62
	Total	62,798	11,706.64	36	1.20	62,762	11,705.43
Agriculture							
	Upto 2017-2018	3,022	2,188.38	13	59.49	3,009	2,128.89
	2018-2019	360	4,413.24	0	0.00	360	4,413.24
	2019-2020	2,832	457.85	0	0.00	2,832	457.85
	Total	6,214	7,059.47	13	59.49	6,291	6,999.98

Notes to Accounts

Annexure - G
Guarantee Fees/Commission
(Reference to Para No. 3(ii)(A) of the NTA

(₹ in Crore)

Financial Year	Actual Receipts (0075-00-108)	Sums guaranteed amount During the Year (*)	Guarantee Commission 1 per cent on the outstanding sums guaranteed	Shortfall in Guarantee Commission
2009-10	4.49	835.27	8.35	3.86
2010-11	7.48	1,196.38	11.96	4.48
2011-12	5.22	2,494.83	24.95	19.73
2012-13	1.81	580.39	5.80	3.99
2013-14	18.85	4,178.08	41.78	22.93
2014-15	1.4	4,789.02	47.89	46.49
2015-16	4.66	2,290.13	22.90	18.24
2016-17	5.45	5,994.17	59.94	54.49
2017-18	12.39	5,041.35	50.41	38.02
2018-19	170.86	10,009.56	100.10	(-)70.76
2019-20	3.96	5,614.98	56.15	52.19

(*) As per Budget publication No 6, Government of West Bengal.

Notes to Accounts

Annexure – H

**Department wise list of old loans remaining unaltered
(Reference to Para No. 3(ii)(C)(a) of the NTA)**

(₹ in Crore)

Sl. No.	Name of Department	Financial Years of drawal	Loan amount
1.	Agriculture	1984-85 to 1992-93	27.50
2.	Animal Resources Development	1974-75 to 1978-79	0.43
3.	Fisheries	1977-78 to 1993-94	1.73
4.	Food Processing Industries & Horticulture	1988-89 to 1998-99	2.21
5.	Housing	1965-66 to 1976-77	0.47
6.	Industry Commerce & Enterprises	1976-77 to 2005-06	467.77
7.	Municipal Affair	1966-67 to 1969-70	2.23
8.	Micro, Small and Medium Scale Enterprises & Textile	1974-75 to 1998-99	37.90
9.	Power and Non Conventional Energy Sources	1995-96 to 2004-05	150.51
10.	Panchayat and Rural Development	1968-69	2.14
11.	Public Health Engineering	1983-84 to 1997-98	2.44
12.	Tourism	1975-76 to 1992-93	1.11
13.	Urban Development	1966-67 to 1994-95	69.26
14.	Water Resources Investigation & Development	1984-85 to 1990-91	15.23
Total			780.93

Notes to Accounts

Annexure – I

Statement showing Department wise loan sanctioned to the defaulting loanees

(Reference to Para No. 3 (ii)(C) (b) of the NTA)

Sl. No.	Name of Department	No. of Loans	No. of Loanees #	Loan Amount (₹ in Crore)
1.	Information & Cultural Affairs	432	2	117.94
2.	Urban Development & Municipal Affairs	263	1	1,660.37
3.	Micro, Small & Medium Scale Enterprises & Textile	1,162	8	902.08
4.	Industry Commerce & Enterprises	2,518	9	707.65
5.	Power & Non Conventional Energy Sources	296	1	7,683.39
6.	Transport	1,860	6	2,825.58
7.	Public Works	45	2	820.39
8.	Health & Family Welfare	17	1	6.99
9.	Tourism	11	1	5.11
	Total	6,604	31	14,729.50

Note: No fresh loan was sanctioned by Fisheries Department during 2019-20. Consequently, the same has not been included, although defaulting.

Indicates No. of Loanees during 2019-2020.

Notes to Accounts

Annexure – J

**Statement showing Loanees who accepted the loan balances
(Reference to Para No. 3(ii)(C)(d) of the NTA)**

Sl. No.	Name of Loanee	Major Head of Account
1	2	3
1.	W.B. Agro Industries Corporation Ltd.	6401-Loans for Crop Husbandry
2.	W.B. Khadi & Village Industries Board	6851-Loans for Village and Small Industries
3.	Burn Standard Co. Ltd.	6858-Loans for Engineering Industries
4.	W.B. Sugar Industries Dev. Corpn. Ltd.	6860- Loans for Consumers Industries
5.	Kinnison Jute Mills	6860-Loans for Consumers Industries
6.	W.B. State Beverages Corporation Ltd.	6885- Other Loans to Industries and Minerals
7.	W.B. Highway Dev. Corpn. Ltd.	7075- Loans for Other Transport Services

Notes to Accounts

Annexure-K
(Reference to Para No. 3(iv) of the NTA)

Status in respect of Loans and Grants given to PSUs under West Bengal whose accounts are not finalised

Sl No	Name of the Concern	Loan (₹ in Crore)	Grant(*) (₹ in Crore)	Year of Accounts Finalised
1	Britannia Engineering Limited	6.44	0.00	2017-18
2	Krishna Silicate and Glass (1987) Limited	0.09	0.00	2005-06
3	The Infusions (India) Limited	0.58	0.00	2015-16
4	West Bengal Handloom & Powerloom Development Corporation Limited	0.10	0.00	2016-17
5	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2.42	0.00	2017-18
6	West Bengal State Leather Industries Development Corporation Limited	0.13	0.00	2010-11
7	Westinghouse Saxby Farmer Limited	7.24	0.00	2017-18
8	The West Bengal projects Limited	0.05	0.00	2014-15
9	The State Fisheries Development Corporation Limited	0.00	43.32	2017-18
10	West Bengal State Minor Irrigation Corporation Limited	0.00	38.45	2016-17

(*) Only those concerns which are mapped with the expenditure are included.

Notes to Accounts

Annexure-L

Suspense and Remittance Balances

(Reference to Para No. 3(vi) of NTA)

(₹ in Crore)

Name of the Major/ Minor Head	2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts						
101-PAO Suspense	184.67	8.10	168.06	3.91	187.76	5.63
Net	Dr. 176.57		Dr. 164.14		Dr. 182.13	
102-Suspense Account (Civil)	757.78	809.61	1,103.81	1,103.03	1,261.17	1,338.14
Net	Cr. 51.83		Dr. 0.78		Cr. 76.97	
110-RB Suspense CAO	609.10	63.23	526.52	278.94	544.82	279.00
Net	Dr. 545.87		Dr. 247.58		Dr 265.82	
112-TDS Suspense	0.00	20.30	0.00	42.33	0.00	185.19
Net	Cr. 20.30		Cr. 42.33		Cr. 185.19	
129- MPSSA	0.02	67.46	0.02	67.46	0.02	67.46
Net	Cr. 67.44		Cr. 67.44		Cr. 67.44	
8782-Cash Remittances and Adjustments, etc.						
102-P.W. Remittances	66,973.96	66,587.66	66,973.96	66,587.64	66,973.96	66,587.64
Net	Dr. 386.30		Dr. 386.32		Dr. 386.32	
103- Forest Remittances	6,199.01	6,173.39	6,199.01	6,173.39	6,199.01	6,173.39
Net	Dr. 25.62		Dr. 25.62		Dr. 25.62	

Notes to Accounts

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)										
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	003	001	31	0.00	0.00	3.60	3.55	4.90	3.71
3435	03	003	001	50	0.00	0.00	0.10	0.09	0.50	0.37
3435	03	003	001	75	0.00	0.00	0.05	0.00	0.01	0.00
3435	03	003	002	31	0.00	0.00	0.30	0.27	0.45	0.06
3435	03	003	002	50	0.00	0.00	0.10	0.04	0.02	0.01
3435	03	003	003	31	0.00	0.00	9.00	6.21	3.80	0.23
3435	03	003	SP001	31	1.00	1.00	0.00	0.00	0.00	0.00
3435	03	003	SP001	50	0.10	0.07	0.00	0.00	0.00	0.00
3435	03	003	SP001	75	0.10	0.00	0.00	0.00	0.00	0.00
3435	03	003	SP002	31	0.25	0.19	0.00	0.00	0.00	0.00

Notes to Accounts

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20		
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	
3435	03	003	SP002	50	0.05	0.00	0.00	0.00	0.00	0.00	0.00
3435	03	003	SP003	31	10.00	7.95	0.00	0.00	0.00	0.00	0.00
3435	03	101	001	31	0.00	0.00	2.10	3.05	3.55	2.86	0.65
3435	03	101	001	36	0.00	0.00	0.00	0.38	0.50	0.00	0.00
3435	03	101	001	50	0.00	0.00	0.15	0.00	0.02	0.00	0.00
3435	03	101	002	31	0.00	0.00	1.60	0.34	0.40	0.15	0.03
3435	03	101	002	50	0.00	0.00	0.10	0.03	0.05	0.00	0.00
3435	03	101	005	31	0.00	0.00	10.00	0.00	0.00	0.00	0.00
3435	03	101	006	31	0.00	0.00	0.50	0.00	0.00	0.00	0.00
3435	03	101	CN001	31	0.20	0.00	0.00	0.00	0.00	0.00	0.00

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)										
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	101	SP001	31	1.30	1.40	0.00	0.00	0.00	0.00
3435	03	101	SP001	50	0.10	0.00	0.00	0.00	0.00	0.00
3435	03	101	SP002	31	2.00	0.99	0.00	0.00	0.00	0.00
3435	03	101	SP002	50	0.10	0.00	0.00	0.00	0.00	0.00
3435	03	101	SP005	31	2.10	0.00	0.00	0.00	0.00	0.00
3435	03	102	001	31	0.00	0.00	13.65	15.32	16.00	4.23
3435	03	102	002	31	0.00	0.00	0.20	0.18	0.20	0.20
3435	03	102	002	36	0.00	0.00	0.60	0.42	0.55	0.44
3435	03	102	003	31	0.00	0.00	7.00	5.46	7.50	2.93
3435	03	102	004	31	0.00	0.00	0.00	0.00	7.25	6.44

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)										
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	102	SP001	31	12.65	7.98	0.00	0.00	0.00	0.00
3435	03	102	SP002	31	0.80	0.47	0.00	0.00	0.00	0.00
3435	03	102	SP003	31	6.10	6.10	0.00	0.00	0.00	0.00
3435	03	103	001	36	0.00	0.00	1.30	1.11	1.05	0.97
3435	03	103	002	31	0.00	0.00	1.20	0.80	1.10	0.88
3435	03	103	002	50	0.00	0.00	0.10	0.00	0.05	0.03
3435	03	103	SP001	31	1.20	1.20	0.00	0.00	0.00	0.00
3435	03	103	SP002	31	1.20	0.80	0.00	0.00	0.00	0.00
3435	03	103	SP002	50	0.10	0.00	0.00	0.00	0.00	0.00
3435	03	789	001	31	0.00	0.00	0.20	0.10	0.20	0.00

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)										
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	03	789	SP001	31	0.20	0.00	0.00	0.00	0.00	0.00
3435	03	911	001	70	(-)0.02	0.00	0.00	(-)0.01	0.00	(-)0.02
3435	03	911	005	70	0.00	0.00	(-)0.02	(-)6.00	0.00	0.00
3435	04	103	004	31	0.00	0.00	4.40	3.02	8.75	6.41
3435	04	103	004	50	0.00	0.00	0.05	0.00	0.01	0.00
3435	04	103	005	31	0.00	0.00	4.00	2.27	0.00	0.00
3435	04	103	006	35	0.00	0.00	0.00	9.20	6.00	2.73
3435	04	103	SP004	31	4.00	2.24	0.00	0.00	0.00	0.00
3435	04	103	SP004	50	0.05	0.00	0.00	0.00	0.00	0.00
3435	04	103	SP005	31	12.50	2.73	0.00	0.00	0.00	0.00

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)										
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20	
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435	04	789	001	31	0.00	0.00	0.10	0.00	0.10	0.00
3435	04	789	SP001	31	0.10	0.00	0.00	0.00	0.00	0.00
3435	04	796	001	31	0.00	0.00	0.20	0.12	0.20	0.02
3435	04	796	002	31	0.00	0.00	0.20	0.00	0.20	0.00
3435	04	796	SP001	31	0.20	0.05	0.00	0.00	0.00	0.00
3435	04	796	SP002	31	0.20	0.00	0.00	0.00	0.00	0.00
3435	04	800	001	31	0.00	0.00	0.50	0.00	0.00	0.00
3435	04	800	002	31	0.00	0.00	1.00	0.82	5.94	1.64
3435	04	800	004	31	0.00	0.00	0.20	0.00	0.20	0.00
3435	04	800	009	31	0.00	0.00	0.50	0.11	0.50	0.25

Annexure-M
Expenditure under MH-3435
Reference to Para No. 3(xiv) of the NTA

Expenditure under MH-3435- Ecology and Environment complied based on vouchers/information received from the State Government (₹ in Crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	2017-18		2018-19		2019-20		
					Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	
3435	04	800	CN001	31	1.10	0.00	0.00	0.00	0.00	0.00	0.00
3435	04	800	SP001	31	0.50	0.13	0.00	0.00	0.00	0.00	0.00
3435	04	800	SP002	31	0.60	0.40	0.00	0.00	0.00	0.00	0.00
3435	04	800	SP004	31	1.10	0.80	0.00	0.00	0.00	0.00	0.00
3435	04	911	004	70	0.00	(-)0.37	0.00	(-)0.30	0.00	0.00	0.00
3435	04	911	005	70	0.00	0.00	0.00	0.00	0.00	(-)0.01	0.00
3435	60	911	001	70	0.00	(-)6.89	0.00	(-)5.20	0.00	0.00	(-)9.31
TOTAL					59.88	27.24	62.98	41.38	69.99	25.91	

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