



सत्यमेव जयते

Finance Accounts (Volume-I) 2020-21



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)

2020-21

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 2021 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 & 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 statements received from the Reserve Bank of India. Statements 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 and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (Accounts & 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 & 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 2020-21.

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 2021.

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 is noted that there is a balance of ₹3,465.33 crore in 160 PD Accounts as on 31 March 2021. Similar year-end balances have been noticed in 2019-20 with ₹5,239.64 crore in 160 PD Accounts, in 2018-19 with ₹5,466.07 crore in 159 PD Accounts, in 2017-18 with ₹4,281.98 crore in 157 PD Accounts and in 2016-17 with ₹5,140.70 crore in 153 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 1,940 Abstract Contingent (AC) bills for an amount of ₹769.56 crore in the financial year 2020-21 and submitted only 179 Detailed Contingent (DC) bills for an amount of ₹9.91 crore. Thus, there is a possible overstatement of expenditure of ₹759.65 crore in the year 2020-21. Further, a total of 8,399 DC bills amounting to ₹1,882.57 crore for the years up to 2018-19 and 1,161 DC bills amounting to ₹757.61 crore for the year 2019-20 were yet to be submitted by the Departments. Hence, upto 31 March 2021, 11,321 DC bills amounting to ₹3,399.83 crore were not submitted. There is, therefore, no assurance that the expenditure of ₹3,399.83 crore had actually been incurred for the purpose for which it was sanctioned/authorised by the Legislature. Advances drawn and not accounted for increases the possibility of wastage/misappropriation/malfeasance etc.
3. During 2020-21, a total of 61,196 Utilisation Certificates (UCs) for an amount of ₹33,243.85 crore were awaited from the departments of the State Government. There is, therefore, no assurance that the expenditure of ₹33,243.85 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 ₹1,95,854.82 crore because of non-receipt of 3,32,966 UCs for the period up to 2019-20. As of 31 March 2021, a total of 3,94,162 UCs were awaited for an amount of ₹2,29,098.67 crore. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

4. During 2020-21, the Government gave guarantees against four cash credit loans amounting to ₹1,860.00 crore in favour of two institutions which were not included in the Statement showing the Guarantees given by the State Government in the Budget Publication No. 6. Consequently, the maximum amount guaranteed and the additions in the statement of the Finance Accounts stood understated by ₹1,860.00 crore. The understated amount of guarantees outstanding as of 31 March 2021 was, however, not ascertainable due to lack of information by the Government.
5. The State Government has an off-budget liability of ₹3,016.64 crore towards various Financial Institutions not reflected in the accounts in addition to the outstanding liabilities of ₹4,86,429.81 crore.

The above findings are detailed in the State Finances Audit Report of the Government of West Bengal for the year 2020-21.



(GIRISH CHANDRA MURMU)

Date: 10 DEC 2021

Place: New Delhi

Comptroller and Auditor General of India

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 2020-2021 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

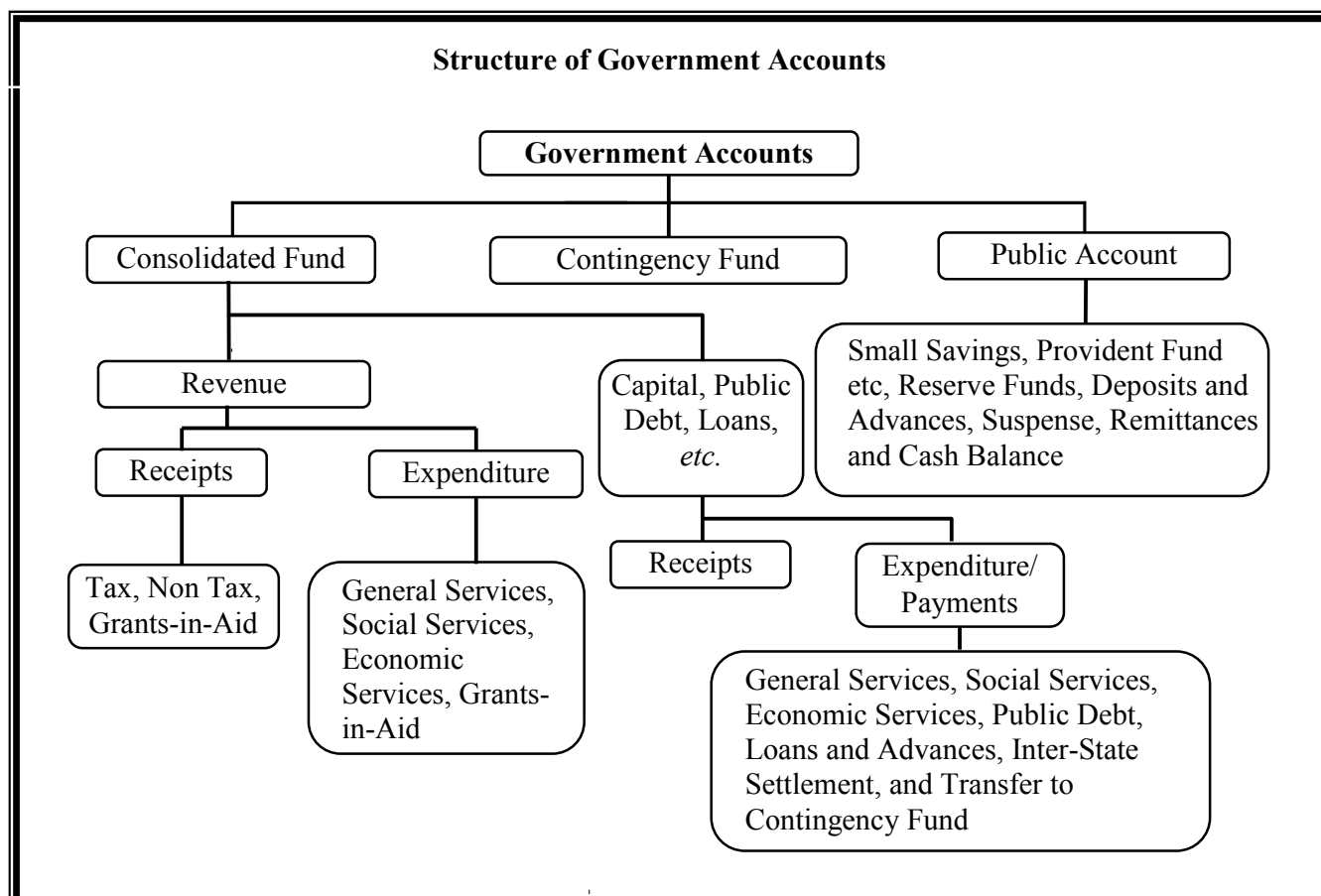
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (three digits), Object/Detailed Heads (two digits) and Sub-Object/Sub-Detailed Heads (two digits). Major Heads represent functions 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 2021).

| | |
|--------------|-----------------------------------------------------------------|
| 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, RBI *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 2021 | As at 31 March 2020 |
|-----------------------------------------------------------|---------------------|--------------------------------|-----------------------|---------------------|
| Cash | Notes to Accounts | Statement | | |
| (i) Cash in Treasuries and Local Remittances | | 21 and Annexure to Statement 2 | 0.05 | 0.17 |
| (ii) Departmental Balances | | | (-)0.36 | (-)0.36 |
| (iii) Permanent Imprest | | | 2.64 | 2.63 |
| (iv) Cash Balance Investments | | | 2,12,37.69 | 1,31,58.80 |
| (v) Deposit with Reserve Bank of India | Para-4(viii) | | (-)20.37 | (-)20.26 |
| (vi) Investments from Earmarked Funds (b) | | | 1,10,26.29 | 1,25,23.76 |
| Total :Cash | | | 3,22,45.94 | 2,56,64.74 |
| Capital Expenditure | | | | |
| (i) Investments in Shares of Companies, Corporations etc. | Para-2(xi) | 8, 19 | 1,82,88.32 | 1,81,54.37 |
| (ii) Other Capital Expenditure | | 5, 16 | 13,22,67.29 | 11,93,67.52 |
| Total : Capital Expenditure | | | 15,05,55.61(X) | 13,75,21.89 |
| Contingency Fund (unrecouped) | Para-3 | 21 | 6.70 | 11.83 |
| Loans and Advances | | 7, 18 | 1,61,06.29 | 1,39,79.70 |
| Advances with departmental officers | | 21 | 29.32 | 29.32 |
| Suspense and Miscellaneous Balances | | 21 | 0.00 | 0.00 |
| Remittance Balances | | 21 | 4,99.36 | 4,98.39 |
| Cumulative excess of expenditure over receipts (c) | | | 30,35,99.06 | 27,40,71.73 |
| Grand Total | | | 50,30,42.28 | 45,17,77.60 |

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

| Liabilities(a) | Reference (Sl. No.) | | As at 31 March 2021 | As at 31 March 2020 |
|---------------------------------------------------------------|----------------------|-----------|------------------------|------------------------|
| Borrowings (Public Debt) | Notes to Accounts | Statement | | |
| (i) Internal Debt of the State Government | | 6,17 | 40,40,17.68 | 36,04,64.14 |
| (ii) Loans and Advances from Central Government | | 6,17 | | |
| Non-Plan Loans | | | (-)9,92.95 | (-)5,58.38 |
| Loans for State Plan Schemes | | | 1,32,04.26 | 1,34,41.90 |
| Loans for Central Plan Schemes | | | (-)0.03 | (-)0.03 |
| Loans for Centrally Sponsored Plan Schemes | | | (-)0.03 | (-)0.03 |
| Other Loans | | | 80,18.46 | 23,60.05 |
| Total : (ii) | | | 2,02,29.71 | 1,52,43.51 |
| Total Borrowings | | | 42,42,47.39 | 37,57,07.65 |
| Contingency Fund (Corpus) | Para-3 | 21 | 20.00 | 20.00 |
| Liabilities on Public Account | | | | |
| (i) Small Savings , Provident Funds etc. | | 6, 21 | 1,95,17.81 | 1,72,30.22 |
| (ii) Deposits | | 21 | 4,01,01.72 | 3,90,35.55 |
| (iii) Reserve Funds | Para-4(ii) | 21 | 1,35,89.18 | 1,40,25.35 |
| (iv) Remittance Balances | | 21 | 0.00 | 0.00 |
| (v) Suspense and Miscellaneous (d) | | 21 | 55,66.18 | 57,58.83 |
| Total Liabilities | | | 7,87,74.89 | 7,60,49.95 |
| Cumulative excess of receipts over Expenditure (c) | | | | |
| Grand Total | | | 50,30,42.28 | 45,17,77.60 |

Explanatory Notes:

- The figure of assets and liabilities are cumulative figures. Please also see note 1(ii) in the Section 'Notes to Accounts'.
- There is no investment out of earmarked funds in shares of companies during 2019-2020 and 2020-2021.
- The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.
- 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Imprest' which are included separately under 'Cash'.
- 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 | | |
|----------------------------------------------------------------------|--------------------|--------------------|----------------------------------------------------------------------------------------|--------------------|--------------------|
| | 2020-2021 | 2019-2020 | | 2020-2021 | 2019-2020 |
| Part-I Consolidated Fund | | | | | |
| Section-A: Revenue | | | | | |
| Revenue Receipts (Ref. Statements 3 & 14) | 14,83,93.97 | 14,29,14.21 | Revenue Expenditure (Ref. Statements 4-A, 4-B & 15) | 17,79,21.28 | 16,25,75.12 |
| Tax revenue (raised by the State) (Ref. Statements 3 & 14) | 6,02,87.24 | 6,06,69.38 | Salaries ¹ (Ref. Statements 4-B & Appendix –I) | 1,98,39.70 | 1,69,15.08 |
| Non-tax revenue (Ref. Statements 3 & 14) | | | Subsidies ¹ (Ref. Appendix – II) | 1,23,76.71 | 97,09.23 |
| | | | Grants-in-Aid ^{1,2} (Ref. Statements 10 & Appendix– III) | 7,31,31.27 | 6,94,20.75 |
| Interest receipts (Ref. Statements 3 & 14) | 28,23.64 | 3,20.95 | General services (Ref. Statements 4 & 15) | | |
| Others (Ref. Statements 3) | 23,74.71 | 28,91.95 | Interest Payment and service of debt (Ref. Statements 4-A & 15) | 3,38,81.51 | 3,16,67.72 |
| Total (Ref. Statements 3 & 14) | 51,98.35 | 32,12.90 | Pension (Ref. Statements 4-A & 15) | 2,13,93.74 | 1,74,62.47 |
| Share of Union Taxes/Duties (Ref. Statements 3 & 14) | 4,47,37.01 | 4,80,48.40 | Others (Ref. Statements 4-B) | 59,43.80 | 48,70.50 |
| | | | Total General services (Ref. Statements 4-A & 15) | 6,12,19.05 | 5,40,00.69 |
| | | | Social services (Ref. Statements 4-A & 15) | 92,11.12 | 99,07.83 |
| | | | Economic services (Ref. Statements 4-A & 15) | 16,93.93 | 21,71.82 |
| Grants from Central Government (Ref. Statements 3 & 14) | 3,81,71.37 | 3,09,83.54 | Compensation and assignment to Local Bodies and PRIs (Ref. Statements 4-A & 15) | 4,49.50 | 4,49.73 |
| Revenue Deficit | 2,95,27.31 | 1,96,60.91 | Revenue Surplus | 0.00 | 0.00 |
| Section– B: Capital | | | | | |
| Capital Receipts (Ref. Statements 3 & 14) | 0.00 | 0.00 | Capital Expenditure³ (Ref. Statements 4-A, 4-B & 16) | 1,30,33.74 | 1,59,70.51 |
| | | | General Services (Ref. Statements 4-A & 16) | 5,45.59 | 7,48.10 |
| | | | Social Services (Ref. Statements 4-A & 16) | 39,49.97 | 54,39.16 |
| | | | Economic Services (Ref. Statements 4-A & 16) | 85,38.18 | 97,83.25 |
| | | | | | |
| Recoveries of Loans and Advances (Ref. Statements 3, 7 & 18) | 1,50.15 | 66.67 | Loans and Advances disbursed (Ref. Statements 4-A, 7 & 18) | 22,76.75 | 12,66.31 |
| | | | General Services (Ref. Statements 4-A, 7 & 18) | 0.00 | 0.00 |
| | | | Social Services (Ref. Statements 4-A, 7 & 18) | 20,07.50 | 4,54.70 |
| | | | Economic Services (Ref. Statements 4-A, 7 & 18) | 2,68.29 | 8,09.24 |
| | | | Others (Ref. Statement 7) | 0.96 | 2.37 |
| Public Debt Receipts (Ref. Statements 3, 6 & 17) | 7,54,29.06 | 7,56,98.69 | Repayment of Public Debt (Ref. Statements 4-A, 6 & 17) | 2,68,89.32 | 4,04,13.03 |
| Internal Debt (Market Loans, NSSF, etc.) (Ref. Statements 3, 6 & 17) | 6,89,98.74 | 7,36,81.64 | Internal Debt ⁴ (Market Loans, NSSF, etc.) (Ref. Statements 4-A, 6 & 17) | 2,54,45.20 | 3,92,81.97 |

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 | 92,36.92 | 0.05 | 2,28.26 | 0.00 |
| Social Services | 76,97.25 | 91,49.48 | 5,12,54.51 | 15,34.20 |
| Economic Services | 29,05.53 | 32,27.18 | 1,11,98.72 | 89,15.58 |

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.

- Grants-in-Aid includes the total of dedicated Object Head '31' and excludes the figures of 'compensation and assignment of taxes, duties to the Local Bodies' under Major Head '3604' which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.
- There is no salary expenditure under Section -B "Capital Expenditure" during 2020-21.
- An amount of ₹63,39.99 crore represents expenditure towards National Small Savings Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

| Receipts | | | Disbursements | | |
|-------------------------------------------------------------------|--------------------|--------------------|-------------------------------------------------------------------|--------------------|--------------------|
| | 2020-2021 | 2019-2020 | | 2020-2021 | 2019-2020 |
| Loans from GoI (Ref. Statements 3, 6 & 17) | 64,30.32 | 20,17.05 | Loans from GoI (Ref. Statements 4-A, 6 & 17) | 14,44.12 | 11,31.06 |
| 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) | 22,39,73.18 | 21,86,79.57 | Total Expenditure Consolidated Fund (Ref. Statement 4) | 22,01,21.09 | 22,02,24.97 |
| Deficit in Consolidated Fund | 0.00 | 15,45.40 | Surplus in Consolidated Fund | 38,52.09 | 0.00 |
| Part II Contingency Fund | | | | | |
| Contingency Fund (Ref. Statement 21) | 11.60 | 0.00 | Contingency Fund (Ref. Statement 21) | 6.48 | 10.78 |
| Part III Public Account⁵ | | | | | |
| Small Savings (Ref. Statement 21) | 47,61.69 | 42,15.64 | Small Savings (Ref. Statement 21) | 24,74.10 | 26,22.77 |
| Reserves & Sinking Funds (Ref. Statement 21) | 28,88.26 | 24,45.08 | Reserves & Sinking Funds (Ref. Statement 21) | 18,26.95 | 18,03.52 |
| Deposits (Ref. Statement 21) | 10,29,54.75 | 9,86,47.48 | Deposits (Ref. Statement 21) | 10,18,88.58 | 9,59,92.28 |
| Advances (Ref. Statement 21) | 0.00 | 0.00 | Advances (Ref. Statement 21) | 0.00 | 0.00 |
| Suspense and Miscellaneous⁶ (Ref. Statement 21) | 25,75,20.51 | 23,17,47.17 | Suspense and Miscellaneous⁶ (Ref. Statement 21) | 26,57,92.06 | 23,50,80.70 |
| Remittances (Ref. Statement 21) | (-)0.33 | 0.53 | Remittances (Ref. Statement 21) | 0.64 | 15.09 |
| Total Receipts Public Account (Ref. Statement 21) | 36,81,24.88 | 33,70,55.91 | Total Disbursements Public Account (Ref. Statement 21) | 37,19,82.33 | 33,55,14.36 |
| Deficit in Public Account | 38,57.45 | 0.00 | Surplus in Public Account | 0.00 | 15,41.55 |
| Opening Cash Balance | (-)20.09 | (-)5.45 | Closing Cash Balance | (-)20.32 | (-)20.09 |
| Increase in Cash Balance | 0.00 | 0.00 | Decrease in Cash Balance | 0.23 | 14.64 |

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: 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 2021. There was a difference of ₹19.38 crore (Cr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹20.37 crore (Cr.) and that intimated by the Reserve Bank of India for ₹0.99 crore (Cr.).

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

| | As on 31 March 2021 | As on 1 April 2020 |
|------------------------------------------------------------------------------|---------------------|--------------------|
| (₹ in Crore) | | |
| (a) General Cash Balances - | | |
| (1) Cash in Treasuries | 0.05 | 0.17 |
| (2) Deposits with Reserve Bank | (-) 20.37 | (-)20.26 |
| Total : | (-) 20.32 | (-)20.09 |
| (3) Add-Investment held in Cash Balance Investments Account | 2,12,37.69 | 1,31,58.80 |
| Total - (a) | 2,12,17.37 | 1,31,38.71 |
| (b) Other Cash Balances and Investments - | | |
| (1) Cash with Departmental Officers | (-) 0.36 | (-)0.36 |
| (2) Permanent advances for contingent expenditure with Departmental Officers | 2.64 | 2.63 |
| (3) Investments of Earmarked Funds | 1,10,26.29 | 1,25,23.76 |
| Total – (b) | 1,10,28.57 | 1,25,26.03 |
| Total – (a) and (b) | 3,22,45.94 | 2,56,64.74 |

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 ₹19.38 crore (Cr.) between the figure of “Deposits with Reserve Bank” reflected in the accounts as ₹20.37 crore (Cr.) and that by the Reserve Bank of India as ₹0.99 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 2020-2021 advised to the RBI till 10 April 2021.

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 ₹24,64.00 crore w.e.f. 01.04.2020 and ₹30,32.00 crore w.e.f. 17.04.2020. 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) |
|------------------|------------------------|------------------|------------------------|------------------|------------------------|
| 01.04.2020 | 32,96.27 | 02.05.2020 | 32,50.56 | 12.05.2020 | 32,64.72 |
| 02.04.2020 | 32,52.15 | 04.05.2020 | 32,53.39 | 14.05.2020 | 32,64.59 |
| 07.04.2020 | 32,53.46 | 06.05.2020 | 32,53.40 | 15.05.2021 | 32,64.61 |
| 13.04.2020 | 32,53.53 | 08.05.2020 | 32,53.41 | 20.05.2020 | 32,64.64 |

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) |
|------------------|------------------------|------------------|------------------------|------------------|------------------------|
| 25.05.2020 | 32,47.73 | 13.07.2020 | 16,07.46 | 26.08.2020 | 7,91.77 |
| 26.05.2020 | 32,92.37 | 14.07.2020 | 16,10.49 | 27.08.2020 | 7,29.85 |
| 27.05.2020 | 32,63.98 | 15.07.2020 | 16,29.60 | 28.08.2020 | 6,95.08 |
| 29.05.2020 | 32,64.02 | 16.07.2020 | 16,28.70 | 07.09.2020 | 6,94.74 |
| 02.06.2020 | 32,92.44 | 28.07.2020 | 16,31.86 | 18.09.2020 | 6,95.05 |
| 05.06.2020 | 32,89.18 | 29.07.2020 | 16,28.75 | 19.09.2020 | 6,79.31 |
| 06.06.2020 | 32,66.31 | 03.08.2020 | 16,28.67 | 21.09.2020 | 7,17.60 |
| 10.06.2020 | 32,66.30 | 06.08.2020 | 16,28.63 | 23.09.2020 | 6,92.27 |
| 11.06.2020 | 32,66.31 | 10.08.2020 | 16,30.65 | 24.09.2020 | 4,13.88 |
| 17.06.2020 | 32,76.41 | 13.08.2020 | 13,05.80 | 25.09.2020 | 2,26.63 |
| 20.06.2020 | 32,76.89 | 14.08.2020 | 11,65.45 | 28.09.2020 | 2,18.40 |
| 26.06.2020 | 32,79.95 | 17.08.2020 | 11,62.11 | 01.10.2020 | 2,16.26 |
| 01.07.2020 | 16,39.52 | 18.08.2020 | 11,57.01 | 01.01.2021 | 2,15.86 |
| 02.07.2020 | 16,26.94 | 19.08.2020 | 11,35.43 | 31.03.2021 | 2,15.86 |
| 08.07.2020 | 16,30.51 | 20.08.2020 | 11,13.85 | | |
| 09.07.2020 | 16,30.73 | 25.08.2020 | 10,22.61 | | |

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-2021 is given below:-

- | | | | |
|-------|---------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| (i) | Number of days on which the minimum balance was maintained without taking any Advance | --- | 323 days |
| (ii) | Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances | --- | 42 days |
| (iii) | Number of days on which the minimum balance was maintained by taking Normal Ways and Means Advance | --- | 14 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 | --- | NIL |

Note :- Special Drawing Facilities and Normal Ways and Means Advances were taken for 14 days simultaneously.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2020-2021 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 01.04.2020 to 31.03.2021

The rate of Interest is as follows:

| (i) Shortfall in the minimum balance (Repo Rate) | | | |
|-------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| With Effect From | 01.04.2020 | 22.05.2020 | 31.03.2021 |
| Shortfall in the minimum balance (Repo Rate) | 4.40 <i>per cent</i> | 4.00 <i>per cent</i> | 4.00 <i>per cent</i> |
| (ii) Ways & Means Advances | | | |
| (a) Normal for 1 to 90 days (Repo Rate) | 4.40 <i>per cent</i> | 4.00 <i>per cent</i> | 4.00 <i>per cent</i> |
| (b) Normal – Beyond 90 days (Repo Rate +1 <i>per cent</i>) | 5.40 <i>per cent</i> | 5.00 <i>per cent</i> | 5.00 <i>per cent</i> |
| (c) Special (Repo Rate – 1 <i>per cent</i>) | 3.40 <i>per cent</i> | 3.00 <i>per cent</i> | 3.00 <i>per cent</i> |
| | | | |
| (a) Upto 100 per cent of Normal W.M.A. (Repo Rate +2 <i>per cent</i>) | 6.40 <i>per cent</i> | 6.00 <i>per cent</i> | 6.00 <i>per cent</i> |
| (b) Above 100 per cent of Normal W.M.A. (Repo Rate +5 <i>per cent</i>) | 9.40 <i>per cent</i> | 9.00 <i>per cent</i> | 9.00 <i>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 ₹13,37,31.81 crore were purchased and amounting to ₹12,56,98.37 crore were sold during the period from 01.04.2020 to 31.03.2021. An amount of ₹45.45 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 31.03.2021 are given below:-

| Particulars | Cash Balance Investment Account | Earmarked Funds | Total |
|---------------------------------------------------------------------------------|------------------------------------------------|----------------------------|---------------------|
| | | | (₹ in Crore) |
| 1) Securities of Government of India/Other State Governments | --- | 1,08,42.66 | 1,08,42.66 |
| 2) Government of India Treasury Bills | 2,12,37.69 | --- | 2,12,37.69 |
| 3) Other Investment | --- | 1,83.63 | 1,83.63 |
| Total | 2,12,37.69 | 1,10,26.29 | 3,22,63.98 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description | 2020-2021 | 2019-2020 |
|-------------------------------------------------------|---------------------|--------------------|
| I. TAX AND NON-TAX REVENUE | | |
| A. Tax Revenue | (₹ in Crore) | |
| A1. Own Tax revenue | | |
| State Goods and Services Tax (SGST) | 2,60,13.41 | 2,73,07.52 |
| Land Revenue | 27,55.72 | 27,28.08 |
| Stamps and Registration fees | 55,27.57 | 60,25.79 |
| State Excise | 1,06,65.96 | 1,12,32.29 |
| Taxes on Sales, Trade etc. | 93,93.84 | 71,61.17 |
| Taxes on goods and passengers | 3,21.85 | 34.15 |
| Taxes on Vehicles | 23,36.33 | 26,00.81 |
| Other Taxes on Income and Expenditure | 5,96.64 | 5,88.72 |
| Others | 26,75.92 | 29,90.85 |
| A2. Share of net proceeds assigned to States | | |
| Central Goods and Services Tax (CGST) | 1,32,81.52 | 1,36,34.80 |
| Corporation Tax | 1,35,07.79 | 1,63,82.53 |
| Taxes on Income other than Corporation Tax | 1,38,49.46 | 1,28,36.82 |
| Taxes on Wealth | 0.00 | 0.72 |
| Customs | 23,68.10 | 30,45.60 |
| Union Excise Duties | 15,02.44 | 21,17.50 |
| Service Tax | 1,95.06 | 0.00 |
| Other Taxes and Duties on Commodities and Services | 32.64 | 30.43 |
| Others | 0.00 | 0.00 |
| Total A | 10,50,24.25 | 10,87,17.77 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**2020-2021****2019-2020****(₹ in Crore)****B. Non-tax Revenue**

| | | |
|----------------------------------------------------------------------------|----------|----------|
| Interest receipts | 28,23.64 | 3,20.95 |
| Miscellaneous General services | 13,88.56 | 15,48.60 |
| Medical and Public Health | 2,59.57 | 2,43.91 |
| Non-ferrous Mining and Metallurgical Industries | 1,72.83 | 2,14.80 |
| Police | 1,25.58 | 1,81.92 |
| Forestry and Wild Life | 71.33 | 78.93 |
| Other Administrative Services | 67.25 | 1,32.74 |
| Roads and Bridges | 62.11 | 64.33 |
| Education, Sports, Art and Culture | 29.76 | 62.66 |
| Urban Development | 28.79 | 25.61 |
| Other General Economic Services | 21.51 | 46.12 |
| Dairy Development | 17.05 | 34.76 |
| Food Storage and Warehousing | 16.39 | 29.36 |
| Minor Irrigation | 16.35 | 15.45 |
| Public Works | 15.02 | 19.06 |
| Water Supply and Sanitation | 11.92 | 7.38 |
| Housing | 11.38 | 13.38 |
| Civil Supplies | 10.50 | 14.37 |
| Crop Husbandry | 7.57 | 6.71 |
| Co-operation | 6.95 | 7.68 |
| Labour and Employment | 6.46 | 8.23 |
| Village and Small Industries | 5.05 | 3.08 |
| Public Service Commission | 4.57 | 18.29 |
| Contributions and Recoveries towards Pension and Other Retirement Benefits | 3.10 | 3.14 |
| Animal Husbandry | 2.95 | 2.76 |
| Major Irrigation | 2.33 | 9.02 |
| Dividends and Profits | 1.99 | 81.97 |
| Tourism | 1.82 | 2.02 |
| Medium Irrigation | 1.35 | 6.33 |
| Social Security and Welfare | 1.34 | 0.10 |
| Fisheries | 0.75 | 1.14 |
| Information and Publicity | 0.75 | 5.32 |
| Jails | 0.50 | 1.08 |
| Other Agricultural Programmes | 0.38 | 0.38 |
| Ports and Light Houses | 0.38 | 0.49 |
| Hill Areas | 0.13 | 0.02 |
| Industries | 0.11 | 0.55 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| | 2020-2021 | 2019-2020 |
|-------------------------------------|-----------------|-----------------|
| | (₹ in Crore) | |
| Stationery and Printing | 0.11 | 0.07 |
| Other Special Areas Programmes | 0.08 | 0.01 |
| Other Rural Development Programmes | 0.06 | 0.03 |
| Other Communication Services | 0.04 | 0.00 |
| Plantations | 0.02 | 0.03 |
| Petroleum | 0.01 | 0.01 |
| Agricultural Research and Education | 0.01 | 0.01 |
| Other Fiscal Services | 0.00 | 0.03 |
| Other Scientific Research | 0.00 | 0.00 |
| Other Transport Services | 0.00 | 0.00 |
| Inland Water Transport | 0.00 | 0.00 |
| Road Transport | 0.00 | 0.00 |
| Civil Aviation | 0.00 | 0.01 |
| Other Industries | 0.00 | 0.00 |
| Non Conventional Sources of Energy | 0.00 | 0.00 |
| Power | 0.00 | 0.01 |
| Land Reforms | 0.00 | 0.00 |
| Other Social Services | 0.00 | 0.05 |
| Family Welfare | 0.00 | 0.00 |
| Others | 0.00 | 0.00 |
| Total B | 51,98.35 | 32,12.90 |

II. GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-in-Aid from Central Government

| | | |
|-------------------------------------------------------------------|-------------------|-------------------|
| Non Plan Grants | 0.08 | 0.20 |
| Other Grants | 0.08 | 0.20 |
| Grants for Centrally Sponsored Schemes | 1,76,03.93 | 1,69,62.55 |
| Central Assistance/ Share | 1,74,98.64 | 1,69,62.55 |
| Externally Aided Projects- Grants for Centrally Sponsored Schemes | 1,05.29 | 0.00 |
| Other Grants | 0.00 | 0.00 |
| Finance Commission Grants | 1,23,50.43 | 60,25.13 |
| Post Devolution Revenue Deficit Grant | 50,12.93 | 0.00 |
| Grants for Rural Local Bodies | 44,12.00 | 37,03.25 |
| Grants for Urban Local Bodies | 19,14.50 | 16,71.48 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| | 2020-2021 (₹ in Crore) | 2019-2020 |
|------------------------------------------------------------------------------|---------------------------|--------------------|
| Grants-in-Aid for State Disaster Response/Mitigation Fund | 10,11.00 | 6,50.40 |
| Other Transfer/ Grants to States/ Union Territories with Legislatures | 82,16.93 | 79,95.66 |
| Grants under the proviso to Article 275 (1) of the Constitution | 40.41 | 1,21.27 |
| Grants towards Contribution to National Disaster Response Fund (NDRF) | 22,50.28 | 9,58.33 |
| Grants from Central Road Fund | 1,36.11 | 4,51.67 |
| Grants to cover gap in resources | 4,82.26 | 43,58.74 |
| Special Assistance | 14.00 | 21,05.65 |
| Compensation for Loss of Revenue arising out of implementation of GST | 52,93.87 | 0.00 |
| Total C | 3,81,71.37 | 3,09,83.54 |
| Total Revenue Receipts (A+B+C) | 14,83,93.97 | 14,29,14.21 |

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**D. Capital Receipts**

| | | |
|------------------------|-------------|-------------|
| Disinvestment proceeds | 0.00 | 0.00 |
| Others | 0.00 | 0.00 |
| Total D | 0.00 | 0.00 |

E. Public Debt receipts

| | | |
|----------------------------------------------------------|-------------------|-------------------|
| Internal Debt | 6,89,98.74 | 7,36,81.64 |
| Market Loans | 5,96,79.61 | 5,69,92.00 |
| Ways & Means Advance from the RBI | 81,54.69 | 1,58,59.81 |
| Bonds | 0.00 | 0.00 |
| Loans from Financial Institutions | 11,64.44 | 8,29.83 |
| Special Securities issued to National Small Savings Fund | 0.00 | 0.00 |

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| | 2020-2021 | 2019-2020 |
|---------------------------------------------------------------|--------------------|--------------------|
| | (₹ in Crore) | |
| Other Loans | 0.00 | 0.00 |
| Loans and Advances from Central Government | 64,30.32 | 20,17.05 |
| Non Plan Loans | 0.00 | 0.00 |
| Loans for State Plan Schemes | 0.00 | 0.00 |
| Loans for Central Plan Schemes | 0.00 | 0.00 |
| Loans for Centrally Sponsored Plan Schemes | 0.00 | 0.00 |
| Other Loans | 64,30.32 | 20,17.05 |
| Total E | 7,54,29.06 | 7,56,98.69 |
| F. Loans and Advances by State Government (Recoveries) | 1,50.15 | 66.67 |
| G. Inter State Settlements | 0.00 | 0.00 |
| Total Receipts in Consolidated Fund (A+B+C+D+E+F+G) | 22,39,73.18 | 21,86,79.57 |

Note: Amount booked by State Government for reimbursement of central assistance for establishment for enforcement machinery under the scheme of 'Implementation of the Handloom (Reservation of articles for Production Act, 1985)'.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| A. EXPENDITURE BY FUNCTION | Actuals for 2020-2021 (₹ in Crore) | | | Total |
|------------------------------------------------------------------------|---------------------------------------|---------|-------|------------|
| | Revenue | Capital | L & A | |
| A- General Service | | | | |
| A.1- Organs of State | | | | |
| Parliament /State/Union Territory Legislatures | 58.30 | 0.00 | 0.00 | 58.30 |
| President, Vice President/Governor, Administrator of Union Territories | 12.52 | 0.00 | 0.00 | 12.52 |
| Council of Ministers | 33.69 | 0.00 | 0.00 | 33.69 |
| Administration of Justice | 7,32.07 | 0.00 | 0.00 | 7,32.07 |
| Elections | 6,30.05 | 0.00 | 0.00 | 6,30.05 |
| A.2- Fiscal Services | | | | |
| Collection of taxes on Income and Expenditure | 6.14 | 0.00 | 0.00 | 6.14 |
| Land Revenue | 6,71.95 | 0.00 | 0.00 | 6,71.95 |
| Stamps and Registration | 1,79.13 | 0.00 | 0.00 | 1,79.13 |
| Collection of other Taxes on property and Capital Transactions | 0.61 | 0.00 | 0.00 | 0.61 |
| State excise | 1,46.44 | 0.00 | 0.00 | 1,46.44 |
| Taxes on Sales, Trade etc. | 70.84 | 0.00 | 0.00 | 70.84 |
| Taxes on Vehicles | 44.58 | 0.00 | 0.00 | 44.58 |
| Collection Charges under State Goods and Services Tax | 2,03.46 | 0.00 | 0.00 | 2,03.46 |
| Other Taxes and Duties on Commodities and Services | 5.34 | 0.00 | 0.00 | 5.34 |
| Other Fiscal Services | 7.31 | 0.00 | 0.00 | 7.31 |
| A.3- Interest Payment and Servicing of Debt | | | | |
| Appropriation for Reduction or Avoidance of Debt | 1,00.00 | 0.00 | 0.00 | 1,00.00 |
| Interest Payments | 3,37,81.51 | 0.00 | 0.00 | 3,37,81.51 |
| A.4- Administrative Services | | | | |
| Public Service Commission | 32.25 | 0.00 | 0.00 | 32.25 |
| Secretariat-General Services | 3,18.26 | 0.00 | 0.00 | 3,18.26 |
| District Administration | 2,57.06 | 0.00 | 0.00 | 2,57.06 |
| Treasury and Accounts Administration | 1,27.36 | 0.00 | 0.00 | 1,27.36 |
| Police | 87,83.48 | 1,39.62 | 0.00 | 89,23.10 |
| Jails | 2,54.98 | 0.00 | 0.00 | 2,54.98 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| | Actuals for 2020-2021 (₹ in Crore) | | | Total |
|--------------------------------------------------------------------------------------|---------------------------------------|----------------|-------------|-------------------|
| | Revenue | Capital | L & A | |
| Stationery and Printing | 22.94 | 0.00 | 0.00 | 22.94 |
| Public Works | 6,43.17 | 4,01.89 | 0.00 | 10,45.06 |
| Other Administrative Services | 7,38.94 | 4.08 | 0.00 | 7,43.02 |
| A.5- Pension and Miscellaneous General Services | | | | |
| Pensions and Other Retirement Benefits | 2,13,93.74 | 0.00 | 0.00 | 2,13,93.74 |
| Miscellaneous General Services | 14,28.16 | 0.00 | 0.00 | 14,28.16 |
| Total General Services (A) | 7,06,84.28 | 5,45.59 | 0.00 | 7,12,29.87 |
| B-Social Services | | | | |
| B.1- Education, Sports, Art and Culture | | | | |
| General Education | 3,41,89.86 | 2,24.03(a) | 0.00 | 3,44,13.89 |
| Technical Education | 6,39.32 | 0.00 | 0.00 | 6,39.32 |
| Sports and Youth Services | 3,19.92 | 0.00 | 0.00 | 3,19.92 |
| Art and Culture | 4,99.73 | 0.00 | 0.00 | 4,99.73 |
| B.2- Health and Family Welfare | | | | |
| Medical and Public health | 1,07,77.20 | 9,03.31 | 0.23 | 1,16,80.74 |
| Family Welfare | 11,50.75 | 0.00 | 0.00 | 11,50.75 |
| B.3- Water Supply, Sanitation, Housing and Urban Development | | | | |
| Water Supply and Sanitation | 10,86.76 | 6,56.27 | 0.00 | 17,43.03 |
| Housing | 1,58.99 | 56.58 | 0.00 | 2,15.57 |
| Urban Development | 59,69.32 | 14,99.73 | 2,13.86 | 76,82.91 |
| B.4- Information and Broadcasting | | | | |
| Information and Publicity | 1,60.44 | 10.41 | 1.37 | 1,72.22 |
| B.5- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | | | | |
| Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities | 33,35.56 | 2,63.79 | 5,31.50 | 41,30.85 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| | Actuals for 2020-2021 | | | |
|-----------------------------------------------|-----------------------|-----------------|-----------------|-------------------|
| | | (₹ in Crore) | | |
| | Revenue | Capital | L & A | Total |
| B.6- Labour and Labour Welfare | | | | |
| Labour and employment | 2,27.39 | 0.00 | 0.00 | 2,27.39 |
| B.7- Social Welfare and Nutrition | | | | |
| Social Security and Welfare | 1,55,08.26 | 3,13.83 | 12,60.54 | 1,70,82.63 |
| Nutrition | 6,90.65 | 0.00 | 0.00 | 6,90.65 |
| Relief on Account of Natural Calamities | 36,06.18 | 0.00 | 0.00 | 36,06.18 |
| B.8- Others | | | | |
| Other Social Services | 2,67.61 | 22.02(b) | 0.00 | 2,89.63 |
| Secretariat- Social Services | 2,58.62 | 0.00 | 0.00 | 2,58.62 |
| Total Social Services (B) | 7,88,46.56 | 39,49.97 | 20,07.50 | 8,48,04.03 |
| C- Economic Services | | | | |
| C.1- Agriculture and Allied Activities | | | | |
| Crop Husbandry | 25,63.22 | 92.68 | 0.00 | 26,55.90 |
| Soil and Water Conservation | 44.03 | 0.00 | 0.00 | 44.03 |
| Animal Husbandry | 5,67.19 | 22.80 | 0.00 | 5,89.99 |
| Dairy Development | 94.55 | (-) 0.15(c) | 0.00 | 94.40 |
| Fisheries | 1,41.16 | 26.28 | 0.00 | 1,67.44 |
| Forestry and Wild Life | 5,01.31 | 64.38 | 0.00 | 5,65.69 |
| Food, Storage and Warehousing | 2,14.99 | 1,29.37 | 0.00 | 3,44.36 |
| Agricultural Research and Education | 2,02.39 | 0.54 | 0.00 | 2,02.93 |
| Co-operation | 2,16.53 | 48.19 | 0.02 | 2,64.74 |
| Other Agricultural Programmes | 57.55 | 24.28 | 0.00 | 81.83 |
| C.2- Rural Development | | | | |
| Special Programmes for Rural Development | 7,31.49 | 0.00 | 0.00 | 7,31.49 |
| Rural Employment | 1,07,36.62 | 0.00 | 0.00 | 1,07,36.62 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| | Actuals for 2020-2021 (₹ in Crore) | | | Total |
|--------------------------------------------------|---------------------------------------|----------|---------|----------|
| | Revenue | Capital | L & A | |
| Land Reforms | 28.49 | 0.00 | 0.00 | 28.49 |
| Other Rural Development Programmes | 56,68.72 | 19,14.92 | 0.00 | 75,83.64 |
| C.3- Special Areas Programmes | | | | |
| Hill Areas | 9,57.74 | 0.00 | 0.00 | 9,57.74 |
| Other Special Areas Programmes | 3,88.19 | 5,61.43 | 5.05 | 9,54.67 |
| C.4- Irrigation and Flood Control | | | | |
| Major Irrigation | 2,41.07 | 5,99.93 | 0.00 | 8,41.00 |
| Medium Irrigation | 57.52 | 56.32 | 0.00 | 1,13.84 |
| Minor Irrigation | 4,77.65 | 4,22.73 | 0.00 | 9,00.38 |
| Flood Control and Drainage | 2,82.10 | 5,87.24 | 0.00 | 8,69.34 |
| C.5- Energy | | | | |
| Power | 13,75.24 | 6,05.40 | 0.00 | 19,80.64 |
| Non-Conventional Sources of Energy | 5.30 | 0.25 | 0.00 | 5.55 |
| C.6- Industry and Minerals | | | | |
| Village and Small Industries | 2,53.07 | 97.09 | 2.19 | 3,52.35 |
| Industries | 31.36(d) | 0.00 | 0.00 | 31.36 |
| Non- Ferrous Mining and metallurgical Industries | 5.38 | 0.00 | 0.00 | 5.38 |
| Chemicals and Pharmaceutical Industries | 0.00 | 8.15 | 18.34 | 26.49 |
| Engineering Industries | 0.00 | 0.00 | 0.19 | 0.19 |
| Consumer Industries | 0.00 | 0.00 | 1,04.65 | 1,04.65 |
| Other Industries | 0.00 | 0.00 | 2.43 | 2.43 |
| Other Outlays on Industries and Minerals | 0.00 | 51.91 | 0.00 | 51.91 |
| C.7- Transport | | | | |
| Ports and Light Houses | 1.34 | 0.00 | 0.00 | 1.34 |
| Civil Aviation | 2.15 | 0.00 | 0.00 | 2.15 |
| Roads and Bridges | 6,69.64 | 30,46.72 | 0.00 | 37,16.36 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| | | Actuals for (₹ in Crore) | 2020-2021 | |
|------------------------------------------------------------------------------|--------------------|-----------------------------|-------------------|--------------------|
| | Revenue | Capital | L & A | Total |
| Road Transport | 10,51.65 | 38.39 | 88.25 | 11,78.29 |
| Inland Water Transport | 0.06 | 49.13 | 16.41 | 65.60 |
| Other Transport Services | 0.00 | 0.00 | 23.76 | 23.76 |
| C.8- Science, Technology and Environment | | | | |
| Other Scientific Research | 11.12 | 0.00 | 0.00 | 11.12 |
| Ecology and Environment | 8.04 | 0.00 | 0.00 | 8.04 |
| C.9- General Economic Service | | | | |
| Secretariat- Economic Services | 1,68.93 | 0.00 | 0.00 | 1,68.93 |
| Tourism | (-) 2.52(e) | 54.73 | 0.00 | 52.21 |
| Census Surveys and Statistics | 27.47 | 0.00 | 0.00 | 27.47 |
| Civil Supplies | 1,39.29 | 0.00 | 0.00 | 1,39.29 |
| General Financial and Trading Institutions | 0.00 | 33.41 | 7.00 | 40.41 |
| Other General Economic Service | 20.91 | 2.06 | 0.00 | 22.97 |
| Total Economic Services (C) | 2,79,40.94 | 85,38.18 | 2,68.29 | 3,66,77.41 |
| D- Grants-in-Aid and Contributions | | | | |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 4,49.50 | 0.00 | 0.00 | 4,49.50 |
| E- Public Debt | | | | |
| Internal Debt of the State Government | 0.00 | 0.00 | 2,54,45.20 | 2,54,45.20 |
| Loans and Advances from the Central Government | 0.00 | 0.00 | 14,44.12 | 14,44.12 |
| F- Loans and Advances | | | | |
| Loans to Government Servants, etc. | 0.00 | 0.00 | 0.96 | 0.96 |
| Total : Grants-in-Aids and Contributions, Public Debt and Loans | 4,49.50 | 0.00 | 2,68,90.28 | 2,73,39.78 |
| Total : Expenditure in Consolidated Fund | 17,79,21.28 | 1,30,33.74 | 2,91,66.07 | 22,01,21.09 |

(a) Includes ₹63.08 crore, ₹68.93 crore, ₹0.94 crore incurred as Technical Education, Sports and Youth Services and Art & Culture respectively.

(b) Includes ₹18.42 crore incurred as Labour and Employment.

(c) Negative figure is due to deduct recovery.

(d) An amount of ₹31.36 crore incurred as an actual expenditure during the year includes ₹6.07 crore as Engineering Industries and ₹19.21 crore as Consumer Industries.

(e) Negative figure is due to deduct recovery.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

| Object of Expenditure | 2020-2021 | | | 2019-2020 | | | 2018-2019 | | |
|--------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Rev | Cap | Total | Rev | Cap | Total | Rev | Cap | Total |
| Interest/Dividend | 3,37,02.90 | 0.00 | 3,37,02.90 | 3,16,01.70 | 0.00 | 3,16,01.70 | 2,88,53.53 | 0.00 | 2,88,53.53 |
| Grants -in-Aid-Salaries | 3,25,91.96 | 0.00 | 3,25,91.96 | 2,78,15.23 | 0.00 | 2,78,15.23 | 2,35,73.91 | 0.00 | 2,35,73.91 |
| Grants-in-Aid-General | 3,05,39.23 | 0.00 | 3,05,39.23 | 3,38,07.08 | 0.00 | 3,38,07.08 | 3,40,13.35 | 1.67 | 3,40,15.02 |
| Pension/Gratuties | 2,13,19.93 | 0.00 | 2,13,19.93 | 1,77,04.08 | 0.00 | 1,77,04.08 | 1,62,00.88 | 0.00 | 1,62,00.88 |
| Salaries | 1,98,39.70 | 0.00 | 1,98,39.70 | 1,69,15.08 | 0.00 | 1,69,15.08 | 1,49,15.19 | 0.00 | 1,49,15.19 |
| Major Works / Land and Buildings | 0.00 | 1,26,78.00 | 1,26,78.00 | 0.00 | 1,57,52.44 | 1,57,52.44 | 0.57 | 2,11,13.02 | 2,11,13.59 |
| Subsidies | 1,23,76.71 | 0.00 | 1,23,76.71 | 97,09.23 | 0.00 | 97,09.23 | 1,34,02.65 | 0.00 | 1,34,02.65 |
| Grants for creation of Capital Assets | 1,04,49.78 | 0.00 | 1,04,49.78 | 82,49.29 | 0.00 | 82,49.29 | 1,00,13.85 | 0.00 | 1,00,13.85 |
| Other Charges | 61,71.20 | 0.00 | 61,71.20 | 44,06.77 | 0.00 | 44,06.77 | 38,06.94 | 0.00 | 38,06.94 |
| Inter-Account transfer | 40,47.38 | 5,24.44 | 45,71.82 | 22,84.46 | 4,44.21 | 27,28.67 | 10,88.60 | 17,92.29 | 28,80.89 |
| Wages | 42,28.06 | 0.00 | 42,28.06 | 38,36.24 | 0.00 | 38,36.24 | 30,52.07 | 0.00 | 30,52.07 |
| Materials and Supplies / Stores and Equipments | 16,42.97 | 0.00 | 16,42.97 | 26,47.18 | 0.00 | 26,47.18 | 24,90.84 | 0.00 | 24,90.84 |
| Scholarships and Stipends | 14,14.96 | 0.00 | 14,14.96 | 17,70.26 | 0.00 | 17,70.26 | 17,39.04 | 0.00 | 17,39.04 |
| Maintenance | 11,16.13 | 0.00 | 11,16.13 | 11,87.54 | 0.00 | 11,87.54 | 8,63.93 | 0.00 | 8,63.93 |
| Office Expenses | 8,32.87 | 0.00 | 8,32.87 | 8,22.53 | 0.00 | 8,22.53 | 9,06.91 | 0.00 | 9,06.91 |
| Minor Works/Maintenance | 7,64.86 | 0.06 | 7,64.92 | 7,93.33 | 0.00 | 7,93.33 | 12,55.26 | 0.74 | 12,56.00 |
| Outsourcing of Security, Cleaning and House Keeping Services | 5,20.07 | 0.00 | 5,20.07 | 4,20.39 | 0.00 | 4,20.39 | 3,34.71 | 0.00 | 3,34.71 |
| Machinery and Equipment / Tools and Plants | 0.26 | 4,80.09 | 4,80.35 | 0.31 | 5,53.49 | 5,53.80 | 0.42 | 8,40.10 | 8,40.52 |
| Purchase | 4,41.64 | 0.00 | 4,41.64 | 3,15.81 | 0.00 | 3,15.81 | 4,44.68 | 0.00 | 4,44.68 |
| Computerization | 2,45.79 | 6.07 | 2,51.86 | 1,68.88 | 6.13 | 1,75.01 | 2,52.63 | 12.21 | 2,64.84 |
| Medical Reimbursements under WBHS 2008 | 2,32.94 | 0.00 | 2,32.94 | 2,49.57 | 0.00 | 2,49.57 | 2,17.91 | 0.00 | 2,17.91 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

| Object of Expenditure | 2020-2021 | | | 2019-2020 | | | 2018-2019 | | |
|----------------------------------------------|-----------|---------|---------|-----------|---------|---------|-----------|----------|----------|
| | Rev | Cap | Total | Rev | Cap | Total | Rev | Cap | Total |
| P.O.L. (Police, Ambulance, etc.) | 2,16.24 | 0.00 | 2,16.24 | 1,81.66 | 0.00 | 1,81.66 | 1,76.69 | 0.00 | 1,76.69 |
| Advertisement and Publicity Expenses | 1,96.03 | 0.00 | 1,96.03 | 1,89.97 | 0.00 | 1,89.97 | 2,01.04 | 0.00 | 2,01.04 |
| Payment of Professional and Special Services | 1,90.04 | 0.10 | 1,90.14 | 1,89.41 | 5.32 | 1,94.73 | 2,00.36 | 11.67 | 2,12.03 |
| Other Capital Expenditure | 0.00 | 1,44.87 | 1,44.87 | 0.00 | 2,96.67 | 2,96.67 | 0.00 | 7,17.86 | 7,17.86 |
| Investments | 0.00 | 1,33.95 | 1,33.95 | 0.00 | 7,27.16 | 7,27.16 | 0.00 | 15,43.37 | 15,43.37 |
| Contributions | 1,10.22 | 0.00 | 1,10.22 | 18.56 | 0.00 | 18.56 | 4,20.51 | 0.00 | 4,20.51 |
| Rent, Rates and Taxes | 85.33 | 0.00 | 85.33 | 67.42 | 0.00 | 67.42 | 75.75 | 0.00 | 75.75 |
| Travel Expenses | 55.42 | 0.00 | 55.42 | 63.60 | 0.00 | 63.60 | 78.15 | 0.00 | 78.15 |
| Regeneration | 0.00 | 54.87 | 54.87 | 0.00 | 69.06 | 69.06 | 0.00 | 0.88 | 0.88 |
| Arms and Ammunition | 39.35 | 12.88 | 52.23 | 20.25 | 7.80 | 28.05 | 25.44 | 1.40 | 26.84 |
| Clothing and Tentage (Police Uniform) | 34.30 | 0.00 | 34.30 | 37.39 | 0.00 | 37.39 | 30.85 | 0.00 | 30.85 |
| Secret Service Expenditure | 20.07 | 0.00 | 20.07 | 18.05 | 0.00 | 18.05 | 24.58 | 0.00 | 24.58 |
| Motor Vehicles | 1.09 | 17.66 | 18.75 | 0.01 | 45.55 | 45.56 | 1.02 | 47.62 | 48.64 |
| Medical Reimbursements | 18.24 | 0.00 | 18.24 | 20.42 | 0.00 | 20.42 | 16.77 | 0.00 | 16.77 |
| Loans and Advances | 0.00 | 7.50 | 7.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Publications | 7.48 | 0.00 | 7.48 | 10.73 | 0.00 | 10.73 | 13.27 | 0.00 | 13.27 |
| Training | 7.45 | 0.00 | 7.45 | 10.24 | 0.00 | 10.24 | 32.35 | 0.00 | 32.35 |
| Other Administrative Expenses | 4.78 | 0.00 | 4.78 | 9.58 | 0.00 | 9.58 | 12.44 | 0.00 | 12.44 |
| Rewards | 2.00 | 0.00 | 2.00 | 1.68 | 0.00 | 1.68 | 0.73 | 0.00 | 0.73 |
| Hospital and Sanitary Charges | 0.50 | 0.00 | 0.50 | 0.68 | 0.00 | 0.68 | 0.89 | 0.00 | 0.89 |
| Renewals and Replacements | 0.16 | 0.00 | 0.16 | 0.28 | 0.00 | 0.28 | 0.31 | 0.00 | 0.31 |

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

| Object of Expenditure | 2020-2021 | | | 2019-2020 | | | 2018-2019 | | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Rev | Cap | Total | Rev | Cap | Total | Rev | Cap | Total |
| Employees Provident Fund | 0.15 | 0.00 | 0.15 | 0.07 | 0.00 | 0.07 | 0.57 | 0.00 | 0.57 |
| Escort Charges | 0.00 | 0.00 | 0.00 | 0.02 | 0.00 | 0.02 | 0.02 | 0.00 | 0.02 |
| Miscellaneous Works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.17 | 0.00 | 0.17 |
| Total : | 18,34,68.19 | 1,40,60.49 | 19,75,28.68 | 16,55,44.92 | 1,79,07.83 | 18,34,52.75 | 15,87,39.78 | 2,60,82.83 | 18,48,22.61 |
| Deduct recoveries | (-) 55,46.91 | (-) 10,26.75 | (-) 65,73.66 | (-) 29,69.80 | (-) 19,37.32 | (-) 49,07.12 | (-) 23,65.87 | (-) 23,65.51 | (-) 47,31.38 |
| Grand Total : | 17,79,21.28 | 1,30,33.74 | 19,09,55.02 | 16,25,75.16 | 1,59,70.51 | 17,85,45.63 | 15,63,73.91 | 2,37,17.32 | 18,00,91.23 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during 2019-2020 1 | Progressive Expenditure 2019-2020 2 | Expenditure during 2020-2021 3 (₹ in Crore) | Progressive Expenditure 2020-2021 4 | Increase(+)/ Decrease (-) in percentage 5 |
|---------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
| EXPENDITURE HEADS (CAPITAL ACCOUNT) | | | | | | |
| A. Capital Account of General Services | | | | | | |
| 4055 | Capital Outlay on Police | 1,63.83 | 9,95.63 | 1,39.62 | 11,35.25 | (-)14.78 |
| 4058 | Capital Outlay on Stationery and Printing | 0.00 | 0.54 | 0.00 | 0.54 | 0.00 |
| 4059 | Capital Outlay on Public Works | 5,78.25 | 49,98.18 | 4,01.89 | 54,00.07 | (-)30.50 |
| 4070 | Capital Outlay on other Administrative Services | 6.02 | 4,27.15 | 4.08 | 4,31.23 | (-)32.23 |
| Total: A. Capital Account of General Services | | 7,48.10 | 64,21.50 | 5,45.59 | 69,67.09 | (-) 27.07 |
| B. Capital Account of Social Services | | | | | | |
| (a) Capital Account of Education , Sports, Art and Culture | | | | | | |
| 4202 | Capital Outlay on Education, Sports, Art and Culture | 4,30.48 | 49,46.45 | 2,24.03 | 51,70.48 | - 47.96 |
| Total: (a) Capital Account of Education , Sports, Art and Culture | | 4,30.48 | 49,46.45 | 2,24.03 | 51,70.48 | (-) 47.96 |
| (b) Capital Account of Health and Family Welfare | | | | | | |
| 4210 | Capital Outlay on Medical and Public Health | 5,57.50 | 94,86.23 | 9,03.31 | 1,03,89.54 | 62.03 |
| 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 | | 5,57.50 | 95,74.24 | 9,03.31 | 1,04,77.55 | 62.03 |
| (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | | | | | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | 13,84.20 | 89,87.81 | 6,56.27 | 96,44.08 | (-)52.59 |
| 4216 | Capital Outlay on Housing | 69.78 | 51,79.07 | 56.58 | 52,35.65 | (-)18.93 |
| 4217 | Capital Outlay on Urban Development | 18,20.58 | 97,49.68 | 14,99.73 | 1,12,49.41 | (-)17.62 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during 2019-2020 1 | Progressive Expenditure 2019-2020 2 | Expenditure during 2020-2021 3 (₹ in Crore) | Progressive Expenditure 2020-2021 4 | Increase(+)/ Decrease (-) in percentage 5 |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
| | Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | 32,74.56 | 2,39,16.56 | 22,12.58 | 2,61,29.14 | (-) 32.43 |
| (d) Capital Account of Information and Broadcasting | | | | | | |
| 4220 | Capital Outlay on Information and Publicity | 8.50 | 99.08 | 10.41 | 1,09.49 | 22.47 |
| | Total: (d) Capital Account of Information and Broadcasting | 8.50 | 99.08 | 10.41 | 1,09.49 | 22.47 |
| (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 | 2,55.93 | 8,59.83 | 2,63.79 | 11,23.62 | 3.07 |
| | Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 2,55.93 | 8,59.83 | 2,63.79 | 11,23.62 | 3.07 |
| (g) Capital Account of Social Welfare and Nutrition | | | | | | |
| 4235 | Capital Outlay on Social Security and Welfare | 8,70.08 | 45,77.07 | 3,13.83 | 48,90.90 | (-)63.94 |
| | Total: (g) Capital Account of Social Welfare and Nutrition | 8,70.08 | 45,77.07 | 3,13.83 | 48,90.90 | (-) 63.94 |
| (h) Capital Account of Other Social Services | | | | | | |
| 4250 | Capital Outlay on Other Social Services | 42.11 | 6,81.54(a) | 22.02 | 7,03.56 | (-)47.71 |
| | Total: (h) Capital Account of Other Social Services | 42.11 | 6,81.54 | 22.02 | 7,03.56 | (-) 47.71 |
| | Total: B. Capital Account of Social Services | 54,39.16 | 4,46,54.77 | 39,49.97 | 4,86,04.74 | (-) 27.38 |
| C. Capital Account of Economic Services | | | | | | |
| (a) Capital Account of Agriculture and Allied Activities | | | | | | |
| 4401 | Capital Outlay on Crop Husbandry | 1,63.48 | 23,94.21 | 92.68 | 24,86.89 | (-)43.31 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during 2019-2020 1 | Progressive Expenditure 2019-2020 2 | Expenditure during 2020-2021 3 (₹ in Crore) | Progressive Expenditure 2020-2021 4 | Increase(+)/ Decrease (-) in percentage 5 |
|------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
| 4402 | Capital Outlay on Soil and Water Conservation | 0.00 | 1.07 | 0.00 | 1.07 | 0.00 |
| 4403 | Capital Outlay on Animal Husbandry | 38.50 | 3,50.34 | 22.80 | 3,73.14 | (-)40.78 |
| 4404 | Capital Outlay on Dairy Development | (-) 0.19 | 1,14.59 | (-) 0.15(b) | 1,14.44 | (-)21.06 |
| 4405 | Capital Outlay on Fisheries | 7.05 | 4,62.24 | 26.28 | 4,88.52 | 272.77 |
| 4406 | Capital Outlay on Forestry and Wild Life | 73.07 | 2,83.68 | 64.38 | 3,48.06 | (-)11.88 |
| 4407 | Capital Outlay on Plantations | 0.00 | 29.14 | 0.00 | 29.14 | 0.00 |
| 4408 | Capital Outlay on Food Storage and Warehousing | 1,39.68 | 10,79.84(a) | 1,29.37 | 12,09.21 | (-)7.38 |
| 4415 | Capital Outlay on Agricultural Research and Education | 0.39 | 78.00 | 0.54 | 78.54 | 38.46 |
| 4425 | Capital Outlay on Co-operation | 58.20 | 3,22.05(a) | 48.19 | 3,70.24 | (-)17.21 |
| 4435 | Capital Outlay on other Agricultural Programmes | 87.67 | 6,70.36 | 24.28 | 6,94.64 | (-)72.31 |
| Total: (a) Capital Account of Agriculture and Allied Activities | | 5,67.85 | 57,85.52 | 4,08.37 | 61,93.89 | (-) 28.09 |
| (b) Capital Account of Rural Development | | | | | | |
| 4515 | Capital Outlay on other Rural Development Programmes | 3,56.25 | 47,64.94(a) | 19,14.92 | 66,79.86 | 437.52 |
| Total: (b) Capital Account of Rural Development | | 3,56.25 | 47,64.94 | 19,14.92 | 66,79.86 | 437.52 |
| (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 | 9,74.32 | 80,58.63 | 5,61.43 | 86,20.06 | (-)42.38 |
| Total: (c) Capital Account of Special Areas Programme | | 9,74.32 | 80,77.04(a) | 5,61.43 | 86,38.47 | (-) 42.38 |
| (d) Capital Account of Irrigation and Flood Control | | | | | | |
| 4700 | Capital Outlay on Major Irrigation | 3,46.75 | 16,93.97 | 5,99.93 | 22,93.90 | 73.02 |
| 4701 | Capital Outlay on Medium Irrigation | 1,04.77 | 20,11.60 | 56.32 | 20,67.92 | (-)46.24 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during | Progressive Expenditure | Expenditure during | Progressive Expenditure | Increase(+)/ Decrease (-) in percentage |
|-------------------------------------------------------------------|-------------------------------------------------------------------|--------------------|-------------------------|----------------------------------|-------------------------|-----------------------------------------|
| | | 2019-2020 1 | 2019-2020 2 | 2020-2021 3 (₹ in Crore) | 2020-2021 4 | 5 |
| 4702 | Capital Outlay on Minor Irrigation | 5,80.77 | 46,38.82 | 4,22.73 | 50,61.55 | (-)27.21 |
| 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 | 6,85.23 | 85,95.65 | 5,87.24 | 91,82.89 | (-)14.31 |
| Total: (d) Capital Account of Irrigation and Flood Control | | 17,17.52 | 1,70,97.51 | 16,66.22 | 1,87,63.73 | (-) 2.99 |
| (e) Capital Account of Energy | | | | | | |
| 4801 | Capital Outlay on Power Projects | 15,49.99 | 1,54,11.98 | 6,05.40 | 1,60,17.38 | (-)60.93 |
| 4810 | Capital Outlay on Non-Conventional Sources of Energy | 0.00 | 0.00 | 0.25 | 0.25 | * |
| Total: (e) Capital Account of Energy | | 15,49.99 | 1,54,11.98 | 6,05.65 | 1,60,17.63 | (-) 60.93 |
| (f) Capital Account of Industry and Minerals | | | | | | |
| 4851 | Capital Outlay on Village and Small Industries | 1,45.80 | 14,53.47 | 97.09 | 15,50.56 | (-)33.41 |
| 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 | 11.25 | 7,51.53 | 8.15 | 7,59.68 | (-)27.56 |
| 4858 | Capital Outlay on Engineering Industries | 0.00 | 10,60.72 | 0.00 | 10,60.72 | 0.00 |
| 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 | 25.29 | 2,83.78 | 0.00 | 2,83.78 | (-)100.00 |
| 4875 | Capital Outlay on Other Industries | 0.00 | 4.93 | 0.00 | 4.93 | 0.00 |
| 4885 | Other Capital Outlay on Industries and Minerals | 53.28 | 20,60.84 | 51.91 | 21,12.75 | (-)2.57 |
| Total: (f) Capital Account of Industry and Minerals | | 2,35.62 | 64,33.42 | 1,57.15 | 65,90.57 | (-) 33.30 |

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head | Description | Expenditure during 2019-2020 1 | Progressive Expenditure 2019-2020 2 | Expenditure during 2020-2021 3 (₹ in Crore) | Progressive Expenditure 2020-2021 4 | Increase(+)/ Decrease (-) in percentage 5 |
|-------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
| (g) Capital Account of Transport | | | | | | |
| 5051 | Capital Outlay on Ports and Light Houses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5053 | Capital Outlay on Civil Aviation | 1.10 | 22.28 | 0.00 | 22.28 | (-)100.00 |
| 5054 | Capital Outlay on Roads and Bridges | 41,27.64 | 2,65,84.45 | 30,46.72 | 2,96,31.17 | (-)26.19 |
| 5055 | Capital Outlay on Road Transport | 1,23.51 | 12,53.17(a) | 38.39 | 12,91.56 | (-)68.92 |
| 5056 | Capital Outlay on Inland Water Transport | 68.14 | 3,93.80 | 49.13 | 4,42.93 | (-)27.90 |
| 5075 | Capital Outlay on other Transport Services | 0.75 | 3,62.63 | 0.00 | 3,62.63 | (-)100.00 |
| Total: (g) Capital Account of Transport | | 43,21.13 | 2,86,16.33 | 31,34.24 | 3,17,50.57 | (-)27.47 |
| (i) 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 |
| Total: (i) 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 | 51.88 | 5,17.89(a) | 54.73 | 5,72.62 | 5.49 |
| 5465 | Investments in General Financial and Trading Institutions | 7.91 | 2,00.99 | 33.41 | 2,34.40 | 322.38 |
| 5475 | Capital Outlay on other General Economic Services | 0.79 | 1,16.68 | 2.06 | 1,18.74 | 160.76 |
| Total: (j) Capital Account of General Economic Services | | 60.58 | 8,35.56 | 90.20 | 9,25.76 | 48.89 |
| Total: C. Capital Account of Economic Services | | 97,83.25 | 8,70,29.26(a) | 85,38.18 | 9,55,67.44 | (-)12.73 |
| Total: EXPENDITURE HEADS (CAPITAL ACCOUNT) | | 1,59,70.51 | 13,81,05.53(a) | 1,30,33.74 | 15,11,39.27 | (-)18.39 |

(a) Opening balance has been recast as per Statement No. 16, (b) Minus Figure is under reconciliation

(*) 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.

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 2020-2021 Government invested ₹1,33.95 crore, out of which in State Government PSU (₹75.17 crore), Banks (₹33.41 crore), Co-operative Bank and Societies (₹22.07 crore) and Statutory Corporation(₹3.30 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2018-2019, 2019-2020 and 2020-2021 were ₹1,74,27.21crore , ₹1,81,54.37 crore and ₹1,82,88.32 respectively and the dividend/interest received there from was ₹47.46 crore, ₹81.96 crore and ₹1.99 crore respectively. Further details are given in Statement No.19(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:

| (₹ in Crore) | | | | | | |
|--------------|-----------------------------------------------------------------------|--------------------------------------|-----------------|------------------|----------------------|------------------------------------------------|
| 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 | (-) 31.70 | (-) 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 31.03.2021.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

| Nature of Borrowings | Balance as on 1 April 2020 | Receipt during the year | Repayments during the year | Balance as on 31 March 2021 | Net Increase(+) /Decrease(-) | | As a per cent of total liabilities |
|-----------------------------------------------------------------|----------------------------------|----------------------------|----------------------------------|-----------------------------------|---------------------------------|-------------|---------------------------------------------|
| | | | | | Amount | Per cent | |
| A Public Debt | (₹ in Crore) | | | | | | |
| 6003 Internal Debt of the State Government | 36,04,64.14 | 6,89,98.74 | 2,54,45.20 | 40,40,17.68 | 4,35,53.54 | 12 | 83 |
| Market Loans | 29,02,55.38 | 5,96,79.61(a) | 95,00.03 | 34,04,34.96 | 5,01,79.58 | 17 | 70 |
| Ways & Means Advances from RBI | 0.00 | 81,54.69 | 81,54.69 | 0.00 | 0.00 | 0 | 0 |
| Bonds | 2.30 | 0.00 | 0.00 | 2.30 | 0.00 | 0 | 0 |
| Loans from Financial Institutions | 68,70.05 | 11,64.44 | 14,50.49 | 65,84.00 | (-) 2,86.05 | (-) 4 | 1 |
| Special Securities issued to National Small Savings Fund | 6,33,36.41 | 0.00 | 63,39.99 | 5,69,96.42 | (-) 63,39.99 | (-)10 | 12 |
| 6004 Loans and Advances from the Central Government | 1,52,43.51 | 64,30.32 | 14,44.12 | 2,02,29.71 | 49,86.20 | 33 | 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 Schemes | 23,55.22 | 64,30.32 | 7,71.91 | 80,13.63 | 56,58.41 | 240 | 1 |
| Pre-1984-85 Loans | 4.83 | 0.00 | 0.00 | 4.83 | 0.00 | 0 | 0 |
| Non-Plan Loans | (-) 5,58.38 | 0.00 | 4,34.57 | (-) 9,92.95 | (-) 4,34.57 | 78 | 0 |
| Loans for State/Union Territory Plan Schemes | 1,34,41.90 | 0.00 | 2,37.64 | 1,32,04.26 | (-) 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 | 37,57,07.65 | 7,54,29.06 | 2,68,89.32 | 42,42,47.39 | 4,85,39.74 | 13 | 87 |
| B Other Liabilities - Public Accounts | | | | | | | |
| Small Savings, Provident Funds etc. | 1,72,30.22 | 47,61.69 | 24,74.10 | 1,95,17.81 | 22,87.59 | 13 | 4 |
| Reserve funds bearing interest | 11,51.46 | 35,98.28 | 28,23.97 | 19,25.77 | 7,74.31 | 67 | 0 |
| Reserve funds not bearing interest | 3,50.12 | (-) 7,10.02(b) | (-) 9,97.02(b) | 6,37.12 | 2,87.00 | 82 | 0 |
| Deposits bearing interest | 1,95,87.57 | 54,47.13 | 21,06.49 | 2,29,28.21 | 33,40.64 | 17 | 5 |
| Deposits not bearing interest | 1,94,47.98 | 9,75,07.62 | 9,97,82.09 | 1,71,73.51 | (-) 22,74.47 | (-)12 | 4 |
| Total other liabilities | 5,77,67.35 | 11,06,04.70 | 10,61,89.63 | 6,21,82.42 | 44,15.07 | 8 | 13 |
| Total Public Debt and other liabilities | 43,34,75.00 | 18,60,33.76 | 13,30,78.95 | 48,64,29.81 | 5,29,54.81 | 12 | 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.

The debt liability of the Government increased by ₹ 5,29,54.81 crore during the year.

(a) Actual receipts during the year was ₹ 5,96,80.00 crore and ₹ 0.39 crore was written off. (b) Negative figures is due to disinvestment from Consolidated Sinking Fund.

Note : Minus figures in Opening Balances are under reconciliation.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) 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, ₹30,00.00 crore, ₹20,00.00 crore, ₹10,00.00 crore, ₹20,00.00 crore, ₹15,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹25,00.00 crore, ₹15,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹15,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹30,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹15,00.00 crore, ₹15,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore, ₹20,00.00 crore & ₹46,80.00 crore bearing 6.85 per cent, 6.85 per cent, 6.50 per cent, 6.65 per cent, 6.55 per cent, 6.54 per cent, 6.46 per cent, 6.62 per cent, 6.68 per cent, 6.77 per cent, 7.04 per cent, 7.09 per cent, 6.99 per cent, 6.88 per cent, 6.78 per cent, 6.71 per cent, 6.68 per cent, 6.60 per cent, 6.63 per cent, 6.61 per cent, 6.63 per cent, 6.89 per cent, 6.97 per cent, 7.05 per cent, 7.23 per cent, 7.25 per cent, 7.19 per cent, 6.83 per cent and 6.99 per cent interest respectively were raised. These loans are redeemable in April 2030, May 2030, May 2030, June 2030, July 2030, July 2035, July 2030, August 2035, August 2030, September 2040, September 2035, October 2040, October 2035, November 2040, November 2035, December 2040, December 2035, December 2030, January 2041, January 2036, January 2031, February 2041, February 2036, February 2031, February 2041, March 2041, March 2036, March 2031 and March 2036 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 2020-2021 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹1,01,96.77 crore.

b) Sinking Fund: The balance in the fund at the commencement and end of 2020-2021 are given below:-

| | Balance on 1 April 2020 | Addition during the year | Withdrawal during the year | Balance on 31 March 2021 |
|--------------|-------------------------|--------------------------|----------------------------|--------------------------|
| | | | (₹ in Crore) | |
| Sinking Fund | 1,17,88.17 | 9,06.65 | 24,98.05 | 1,01,96.77 |

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 ₹81,54.69 crore was taken from the bank, ₹81,54.69 crore was repaid in full in this year and an amount of ₹2.66 crore was paid as interest on this Advance.

3. Loans from other Institutions :

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 have 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 2020-2021 loans to the extent of ₹64,30.32 crore were received by the State Government from the Government of India and ₹14,44.12 crore were paid towards repayment of loans along with interest of ₹6,48.80 crore. No repayment has become overdue against loans taken from Government of India during 2020-2021. Govt. of West Bengal have not considered any amortisation arrangement necessary of loans obtained from Govt. 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 2019-20 and 2020-21 were as shown below:-

| | 2020-2021 | 2019-2020 | Net increase(+)/ decrease(-) during the year |
|-------------------------------------------------------------------------|--------------|-------------|----------------------------------------------------------|
| | (₹ in Crore) | | |
| (i) Gross debt and other obligations outstanding at the end of the year | | | |
| (a) Public Debt and Small Savings, Provident Funds, etc. | 44,37,65.20 | 39,29,37.86 | 5,08,27.33 |
| (b) Other obligations | 4,26,64.61 | 4,05,37.16 | 21,27.46 |
| Total - (i) | 48,64,29.81 | 43,34,75.02 | 5,29,54.79 |
| (ii) Interest paid by Government | | | |
| (a) On public debt and small savings, Provident Funds, etc. | 3,25,90.05 | 3,02,08.20 | 23,81.85 |
| (b) Other obligations | 11,91.46 | 14,59.52 | (-) 2,68.06 |
| Total - (ii) | 3,37,81.51 | 3,16,67.72 | 21,13.79 |
| (iii) Deduct | | | |
| (a) Interest received on loans and advances given by Government | 27,60.77 | 2,23.63 | 25,37.15 |
| (b) Interest realised on investment of cash balance | 62.87 | 97.33 | (-) 34.47 |
| Total -(iii) | 28,23.64 | 3,20.96 | 25,02.69 |
| (iv) Net interest charges | 3,09,57.87 | 3,13,46.76 | (-) 3,88.90 |
| (v) Percentage of gross interest item (ii) to total revenue receipts | 23 | 22 | 0.84 |
| (vi) Percentage of net interest item (iv) to total revenue receipts | 21 | 22 | (-) 0.93 |

Government also received during the year ₹1.99 crore as dividend from investment in commercial undertakings, etc.

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.

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 2020 | Disbursements during this year | Repayments during this year | Write -off of irrecoverable loans and advances | Balance on 31 March 2021 (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 | 17,27.14 | 2,13.86 | 0.00 | 0.00 | 19,41.00 | (-)2,13.86 | 5,74.86 |
| Urban Development Authorities | 6,42.53 | 0.00 | 0.00 | 0.00 | 6,42.53 | 0.00 | 3,45.03 |
| Housing Boards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 |
| State Housing Corporations | 4.76 | 0.00 | 0.01 | 0.00 | 4.75 | 0.01 | 0.16 |
| Statutory Corporations | 6,02.53 | 78.53 | 0.00 | 0.00 | 6,81.06 | (-)78.53 | 9,85.72 |
| Government Companies | 81,58.51 | 19,59.97 | 1,46.95 | 0.00 | 99,71.53 | (-)18,13.02 | 63,62.89 |
| Co-operative Societies/ Co-operative Corporations/ Banks | 7,53.25 | 23.42 | 0.71 | 0.00 | 7,75.96 | (-)22.71 | 51.13 |
| Others | 20,68.61 | 0.00 | 0.10 | 0.00 | 20,68.51 | 0.10 | 10,05.81 |
| Government Servant | 7.82 | 0.96 | 2.39 | 0.00 | 6.39 | 1.43 | # |
| Miscellaneous | 0.58 | 0.00 | 0.00 | 0.00 | 0.58 | 0.00 | # |
| Total - Loans and Advances | 1,39,79.72 | 22,76.74(a) | 1,50.16 | 0.00 | 1,61,06.30 | (-)21,26.58 | 93,25.66 |

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

(₹ in Crore)

| 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 2020-2021 | | | | | |

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

No information is available.

(a) Refer footnote (*) at the end of Statement No.18.

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 2020 | Disbursements during this year | Repayments during this year | Write -off of irrecoverable loans and advances | Balance on 31 March 2021 (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 | 17,27.14 | 2,13.86 | 0.00 | 0.00 | 19,41.00 | (-)2,13.86 | 5,74.86 |
| Urban Development Authorities | 6,42.53 | 0.00 | 0.00 | 0.00 | 6,42.53 | 0.00 | 3,45.03 |
| Housing Boards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.05 |
| State Housing Corporations | 4.76 | 0.00 | 0.01 | 0.00 | 4.75 | 0.01 | 0.16 |
| Statutory Corporations | 80.00 | 0.00 | 0.00 | 0.00 | 80.00 | 0.00 | 0.00 |
| Government Companies | 1,13.21 | 17,93.64 | 50.02 | 0.00 | 18,56.83 | (-)17,43.62 | 0.00 |
| Co-operative Societies/ Co-operative Corporations/ Banks | 0.01 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 |
| Others | 56.31 | 0.00 | 0.00 | 0.00 | 56.31 | 0.00 | 32.37 |
| Total- Social Services | 26,35.08 | 20,07.50 | 50.03 | 0.00 | 45,92.55 | (-)19,57.47 | 9,52.47 |
| 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 | 5,22.53 | 78.53 | 0.00 | 0.00 | 6,01.06 | (-)78.53 | 9,85.72 |
| Government Companies | 80,45.30 | 1,66.33 | 96.93 | 0.00 | 81,14.70 | (-)69.40 | 63,62.89 |
| Co-operative Societies/ Co-operative Corporations/ Banks | 7,53.24 | 23.42 | 0.71 | 0.00 | 7,75.96 | (-)22.71 | 51.13 |
| Others | 20,12.30 | 0.00 | 0.10 | 0.00 | 20,12.20 | 0.10 | 9,73.44 |
| Total- Economic Services | 1,13,36.24 | 2,68.28 | 97.74 | 0.00 | 1,15,06.78 | (-)1,70.54 | 83,73.19 |
| Loans to Government Servants | | | | | | | |
| Government Servant | 7.82 | 0.96 | 2.39 | 0.00 | 6.39 | 1.43 | # |
| Total- Government Servant | 7.82 | 0.96 | 2.39 | 0.00 | 6.39 | 1.43 | |
| 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 | 1,39,79.72(a) | 22,76.74(b) | 1,50.16 | 0.00 | 1,61,06.30 | (-)21,26.58 | 93,25.66 |

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. (b) Refer footnote (*) at the end of Statement No.18.

* 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 Repayment in Arrears From Loanee Group

(₹ in Crore)

| Loanee Group | Amount of arrears as on 31 March 2021 | | | Earliest Period to which arrears relate | Total loans outstanding against the Loanee group on 31 March 2021 |
|-----------------------------------------------------------|---------------------------------------|-----------------|-------------------|-----------------------------------------|-------------------------------------------------------------------|
| | 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 | 3,35.73 | 5,74.86 | 9,10.59 | 1975-1976 | 19,39.11 |
| Urban Development Authorities | 2,74.02 | 3,45.03 | 6,19.05 | 1981-1982 | 6,39.27 |
| Housing Boards | 0.07 | 0.05 | 0.12 | - | 0.00 |
| State Housing Corporations | 0.40 | 0.16 | 0.56 | - | (-)0.09 |
| Statutory Corporations | 6,37.82 | 9,85.72 | 16,23.54 | 1970-1971 | 5,92.72 |
| Government Companies | 40,98.55 | 63,62.89 | 1,04,61.44 | 1975-1976 | 76,41.79 |
| Co-operative Societies/ Co-operative Corporations/ Banks | 69.58 | 51.13 | 1,20.71 | 2000-2001 | 4,94.01 |
| Others | 12,14.95 | 10,05.81 | 22,20.76 | 1969-1970 | 11,44.49 |
| Government Servant | # | # | # | # | 7.82 |
| Miscellaneous | # | # | # | # | 0.58 |
| Total | 66,31.23 | 93,25.66 | 1,59,56.89 | | 1,24,61.84 |

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 ₹87,53.58 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

No information is available.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2019-2020 and 2020-2021

| Name of the concern | 2020-2021 | | | 2019-2020 | | |
|------------------------------------------------|--------------------|-----------------------------------|---------------------------------------------|--------------------|-----------------------------------|--------------------------------------------|
| | 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 |
| | | | | | | (₹ in Crore) |
| 1. Banks | 4 | 1,90.37 | 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) | 2,091(a) | 7,38.56 | 0.03 | 2,089(*) | 7,16.49 | 0.71 |
| 4. Other Joint Stock Companies | 25 | 98.86 | 0.00 | 25 | 98.86 | 0.00 |
| 5. Others | 13 | 1,97.40 | 0.00 | 13 | 1,97.40 | 0.00 |
| 6. State Government PSU | 49 | 1,58,52.27 | 1.96 | 49 | 1,57,77.10 | 81.26 |
| 7. Statutory Corporation | 6 | 7,33.27 | 0.00 | 6 | 7,29.97 | 0.00 |
| Total | 2,193 | 1,82,88.32 (\$) | 1.99 | 2,191 | 1,81,54.37 | 81.97 |

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

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

(\$)

Excludes ₹22.58 crore invested during F.Y. 2020-2021 but was not included in the Statement due to non submission of vouchers by the State Government before the closure of Annual Accounts for Financial Year 2020-2021.

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 2021 in various sectors are shown below:-

A. 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(11) | 59,78.57 | 0.00 | 48,03.76 | 0.00 | 15,10.31 | 21,79.46 | 0.00 | 0.00 | 47,39.84 | 0.00 | 0.00 | 0.00 | - |
| 2. | Cooperation(7) | 21,13.29 | 0.00 | 9,42.82 | 0.00 | 20,41.46 | 12,49.63 | 0.00 | 0.00 | 10,59.06 | 55.55 | 0.00 | 0.00 | - |
| 3. | Finance (5) | 24,00.00 | 0.00 | 15,15.86 | 0.00 | 4,00.00 | 4,50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| 4. | Backward Classes Welfare (16) | 1,74.17 | 0.00 | 1,74.17 | 9.84 | 10.00 | 10.00 | 0.00 | 0.00 | 1,74.17 | 9.85 | 0.00 | 0.00 | - |
| 5. | Industrial Infrastructure (2) | 11.33 | 0.00 | 2.27 | 0.00 | 1.74 | 11.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| 6. | Tribal Development (1) | 20.00 | 0.00 | 17.10 | 0.00 | 20.00 | 20.00 | 0.00 | 0.00 | 21.42 | 0.13 | 0.00 | 0.00 | - |
| 7. | Other Institution (7) | 45,95.00 | 0.00 | 7,22.45 | 23.89 | 45,95.00 | 35,92.91 | 0.00 | 0.00 | 17,33.19 | 27.38 | 0.00 | 3.96 | - |
| Grand Total [49] | | 1,52,92.36 | 0.00 | 81,78.43 | 33.73 | 85,78.51 | 75,13.93 | 0.00 | 0.00 | 77,27.68 | 92.91 | 0.00 | 3.96 | - |

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 of such year.

Note: (i) All the figures of Statements No. 9 are based on Budget Publication No. 6 of the State Government for 2020-2021.

(ii) Disagreements in 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.

(iii) Excludes ₹18,60.00 crore given as Guarantees by the State Government during 2020-2021 for raising of Cash Credit Loan by Comprehensive Area Development Corporation (Jai Bangla Scheme ₹10,00.00 crore), West Bengal State Seed Corporation Ltd. (Bangla Shasthya Bima Yojana ₹7,50.00 crore), West Bengal State Seed Corporation Ltd, (Jai Bangla Scheme ₹1,10.00 crore).

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 | |
|----------------------------------------|--------------------|------------------------|----------------------------------------|------------|---------------------------------------|-----------|
| | 2019-2020 | 2020-2021 | | | | |
| | | State Fund Expenditure | Central Assistance (Including CSS/ CS) | Total | 2019-2020 | 2020-2021 |
| | (₹ in Crore) | | | | | |
| 1. Panchayati Raj Institutions | | | | | | |
| (i) ZillaParishads | 27,47.59 | 23,92.91 | 5,05.41 | 28,98.32 | 62.17 | 76.72 |
| (ii) PanchayatSamities | 60.65 | 21.40 | 3,30.90 | 3,52.30 | 0.00 | 0.00 |
| (iii) Gram Panchayats | 1,06,39.29 | 38,89.98 | 41,44.43 | 80,34.41 | 60,91.55 | 88,90.19 |
| (iv) Others (a) | 18.54 | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 |
| Total | 1,34,66.07 | 63,04.29 | 49,80.74 | 1,12,85.03 | 61,53.73 | 89,66.91 |
| 2. Urban Local Bodies | | | | | | |
| (i) Municipal Corporations | 25,74.84 | 21,20.62 | 7,84.87 | 29,05.49 | 48.40 | 41.97 |
| (ii) Municipalities/Municipal Councils | 17,80.84 | 10,92.53 | 9,84.09 | 20,76.62 | 4,73.00 | 6,17.63 |
| (iii) Others (b) | 1,73.73 | 1,74.90 | 9.18 | 1,84.09 | 5,38.62 | 1,74.02 |
| Total | 45,29.41 | 33,88.05 | 17,78.14 | 51,66.20 | 10,60.02 | 8,33.62 |
| 3. Public Sector Undertakings | | | | | | |
| (i) Government Companies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Statutory Corporations | 2,98.12 | 1,37.62 | 41.16 | 1,78.78 | 1,09.68 | 62.41 |
| Total | 2,98.12 | 1,37.62 | 41.16 | 1,78.78 | 1,09.68 | 62.41 |

(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).

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 Capital assets | |
|--------------------------------------------------------------------------------------------------------------|--------------------|------------------------|----------------------------------------|------------|---------------------------------------|------------|
| | 2019-2020 | 2020-2021 | | | | |
| | | State Fund Expenditure | Central Assistance (Including CSS/ CS) | Total | 2019-2020 | 2020-2021 |
| | (₹ in Crore) | | | | | |
| 4. Autonomous Bodies | | | | | | |
| (i) Universities | 75,06.82 | 55,18.68 | 29,28.67 | 84,47.35 | 6,18.90 | 3,51.35 |
| (ii) Development Authorities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) Co-operative Institutions | 2,49.48 | 1,47.09 | 0.00 | 1,47.09 | 4.62 | 0.00 |
| (iv) Others (c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 77,56.30 | 56,65.77 | 29,28.67 | 85,94.44 | 6,23.52 | 3,51.35 |
| 5. Non-Government Organisations | 2,32,43.50 | 2,70,48.01 | 0.00 | 2,70,48.01 | 35.21 | 12.26 |
| 6. Others (d) | 1,23,28.91 | 93,50.69 | 15,08.07 | 1,08,58.75 | 2,67.13 | 2,23.23 |
| Total | 6,16,22.31 | 5,18,94.42 | 1,12,36.78 | 6,31,31.20 | 82,49.29 | 1,04,49.78 |
| (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.

(#)The figures of Grants released are based on the expenditure under object head '31' & '36'.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

| Particulars | 2020-2021 (₹ in Crore) | | | 2019-2020 (₹ in Crore) | | |
|------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| | Charged | Voted | Total | Charged | Voted | Total |
| Expenditure Heads(Revenue Accounts) | 3,41,08.64 | 14,38,12.65 | 17,79,21.29 (a) | 3,18,88.36 | 13,06,86.76 | 16,25,75.12 |
| Expenditure Heads (Capital Accounts) | 17.17 | 1,30,16.57 | 1,30,33.74 (b) | 3.33 | 1,59,67.19 | 1,59,70.52 |
| Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*) | 2,68,89.32 | 22,76.75 | 2,91,66.07 | 4,04,13.03 | 12,66.31 | 4,16,79.34 |
| Total : | 6,10,15.13 | 15,91,05.97 | 22,01,21.10 | 7,23,04.72 | 14,79,20.26 | 22,02,24.98 |
| (*) The figures have been arrived at as follows : | | | | | | |
| E. Public Debt - | | | | | | |
| Internal Debt of the State Government | 2,54,45.20 | 0.00 | 2,54,45.20 | 3,92,81.97 | 0.00 | 3,92,81.97 |
| Loans and Advances from the Central Government | 14,44.12 | 0.00 | 14,44.12 | 11,31.06 | 0.00 | 11,31.06 |
| F. Loans and Advances - (c) | | | | | | |
| Loans for General Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loans for Social Services | 0.00 | 20,07.50 | 20,07.50 | 0.00 | 4,54.70 | 4,54.70 |
| Loans for Economic Services | 0.00 | 2,68.29 | 2,68.29 | 0.00 | 8,09.24 | 8,09.24 |
| Loans to Government Servants, etc | 0.00 | 0.96 | 0.96 | 0.00 | 2.37 | 2.37 |
| Loans for Misc. Purpose | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total F. Loans and Advances | 0.00 | 22,76.75 | 22,76.75 | 0.00 | 12,66.31 | 12,66.31 |
| G. Inter- State Settlement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| H. Transfer to Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total : | 2,68,89.32 | 22,76.75 | 2,91,66.07 | 4,04,13.03 | 12,66.31 | 4,16,79.34 |

(i)The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-

| Percentage of total expenditure | Year | Charged | Voted |
|---------------------------------|-----------|---------|-------|
| | 2019-2020 | 32.83 | 67.17 |
| | 2020-2021 | 27.72 | 72.28 |

(a) Excludes ₹0.01 crore spent from revenue account out of advance from Contingencies Fund during the current year but not recouped to the Fund till the end of the year.

(b) Excludes ₹6.69 crore spent from capital account out of advance from Contingencies Fund during the current year but not recouped to the Fund till the end of the year.

(c) Detailed account is given in Statement No. 18 at page no. 415-481.

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

| | On 1 April 2020 | During the year 2020-2021 (₹ in Crore) | On 31 March 2021 |
|--------------------------------------------------------------------------|--------------------|----------------------------------------------|---------------------|
| CAPITAL AND OTHER EXPENDITURE- | | | |
| CAPITAL EXPENDITURE- | | | |
| General Services -- | | | |
| Public Works | 49,98.18 | 4,01.89 | 54,00.07 |
| Other General services | 14,23.32 | 1,43.70 | 15,67.02 |
| Social Services -- | | | |
| Education, Sports, Art & Culture | 49,46.45 | 2,24.03 | 51,70.48 |
| Health and Family Welfare | 95,74.24 | 9,03.31 | 1,04,77.55 |
| Water Supply, Sanitation, Housing and Urban Development | 2,39,16.56 | 22,12.58 | 2,61,29.14 |
| Information and Broadcasting | 99.08 (a) | 10.41 | 1,09.49 |
| Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 8,59.83 | 2,63.79 | 11,23.62 |
| Social Welfare and Nutrition | 45,77.07 | 3,13.83 | 48,90.90 |
| Others | 6,81.54 (a) | 22.02 | 7,03.56 |
| Economic Services -- | | | |
| Agriculture and Allied Activities | 57,85.52 (a) | 4,08.37 | 61,93.89 |
| Rural Development | 47,64.94 | 19,14.92 | 66,79.86 |
| Special Areas Programme | 80,77.04 | 5,61.43 | 86,38.47 |
| Irrigation and Flood Control | 1,70,97.51 | 16,66.22 | 1,87,63.73 |
| Energy | 1,54,11.98 | 6,05.65 | 1,60,17.63 |
| Industry and Minerals | 64,33.42 | 1,57.15 | 65,90.57 |
| Transport | 2,86,16.35 (a) | 31,34.24 | 3,17,50.59 |
| Science Technology and Environment | 6.94 | 0.00 | 6.94 |
| General Economic Services | 8,35.56 | 90.20 | 9,25.76 |
| Total-- Capital Expenditure | 13,81,05.53 | 1,30,33.74 | 15,11,39.27 |
| LOANS AND ADVANCES - | | | |
| Social Services- | | | |
| Education, Sports, Art and Culture | 11.11 | 0.00 | 11.11 |
| Health and Family Welfare | 1,02.33 | (-)49.77 | 52.56 |

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

| | On 1 April 2020 | During the year 2020-2021 (₹ in Crore) | On 31 March 2021 |
|--------------------------------------------------------------------------|------------------------|----------------------------------------------|---------------------|
| LOANS AND ADVANCES - conclud. | | | |
| Water Supply, Sanitation, Housing and Urban Development | 23,74.44(a) | 2,13.85 | 25,88.29 |
| Information and Broadcasting | 42.61 | 1.35 | 43.96 |
| Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 86.20 (a) | 5,31.50 | 6,17.70 |
| Social Welfare and Nutrition | 4.12 | 12,60.54 | 12,64.66 |
| Others | 14.25 | 0.00 | 14.25 |
| Economic Services -- | | | |
| Agriculture and Allied Activities | 9,19.61 | (-)0.68 | 9,18.93 |
| Rural Development | 22.88 (a) | (-)0.10 | 22.78 |
| Special Areas Programmes | 76.97 | 5.05 | 82.02 |
| Irrigation and Flood Control | 0.83(a) | 0.00 | 0.83 |
| Energy | 47,15.92 | (-)95.70 | 46,20.22 |
| Industries and Minerals | 25,83.58 (a) | 1,27.57 | 27,11.15 |
| Transport | 28,56.36 | 1,27.42 | 29,83.78 |
| Science Technology and Environment | 0.01 | 0.00 | 0.01 |
| General Economic Services | 1,60.08 | 7.00 | 1,67.08 |
| Loans to Government Servants, etc. | 7.82(a) | (-)1.42 | 6.40 |
| Loans for Miscellaneous purposes | 0.58 | 0.00 | 0.58 |
| Total - Loans and Advances | 1,39,79.70 | 21,26.61 | 1,61,06.31 |
| Total -- Capital and Other Expenditure | 15,20,85.23 (a) | 1,51,60.35 | 16,72,45.58 |
| 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 | 15,07,40.73(a) | 1,51,60.35 | 16,59,01.08 |

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

| | On 1 April 2020 | During the year 2020-2021 (₹ in Crore) | On 31 March 2021 |
|---------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------|---------------------|
| 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 | 36,04,64.14 | 4,35,53.54 | 40,40,17.68 |
| Loans and Advances from the Central Government | 1,52,43.51 | 49,86.20 | 2,02,29.71 |
| Small Savings, Provident Funds, etc. | 1,72,30.22 | 22,87.59 | 1,95,17.81 |
| Total- Debt | 39,29,37.87 | 5,08,27.33 | 44,37,65.20 |
| Other Receipts -- | | | |
| Contingency Fund | 8.17 | 5.13 | 13.30 |
| Reserve Funds | 1,40,25.35 | 2,60,47.05 | 4,00,72.40 |
| Deposits and Advances | 3,90,06.23 | (-)2,54,17.05 | 1,35,89.18 |
| Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | 57,56.57 | (-)1,92.67 | 55,63.90 |
| Remittances | (-)4,98.40 | (-)0.97 | (-)4,99.37 |
| Total Other Receipts -- | 5,82,97.92 | 4,41.49 | 5,87,39.41 |
| Total - Debt and other Receipts | 45,12,35.79 | 5,12,68.82 | 50,25,04.61 |
| Deduct -- | | | |
| (i) Cash balance | (-)20.09 | (-)0.23 | (-)20.32 |
| (ii) Investments | 2,56,82.57 | 65,81.40 | 3,22,63.97 |
| (iii) Revenue Deficit | 27,48,32.57 | 2,95,27.31 | 30,43,59.88 |
| Add- Amount closed to Government Account during 2020-2021 | 0.00 | 0.00 | 0.00 |
| Net Provision of Funds | 15,07,40.74 | 1,51,60.34 | 16,59,01.08 |

(a) Opening balance has been recast.

(#) Capital Expenditure figure has been depicted in conformity with the figure of Statement 1,5,16. However, there is un-recouped Capital Expenditure from Contingency Fund under Major Heads 4216- Capital outlay on Housing for ₹0.66 crore, 4701-Capital Outlay on Medium irrigation for ₹0.14 crore, 4711-Capital Outlay on Flood Control Projects for ₹ 0.25 crore and 5054-Capital Outlay on Roads and Bridges for ₹5.65 crore.

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

A. The following is a summary of balances as on 31 March 2021

| Debit Balances (₹ in Crore) (1) | Sector of the General Account (2) | Name of Account (3) | Credit Balances (₹ in Crore) (4) |
|---------------------------------------|-----------------------------------------|----------------------------------------------------|----------------------------------------|
| 45,41,54.66 | A to D and Part of L | CONSOLIDATED FUND | |
| 0.00 | E | Government Account | 0.00 |
| 1,61,06.29 | F | Public Debt | 42,42,47.39 |
| | | Loans and Advances | 0.00 |
| 0.00 | | CONTINGENCY FUND | |
| | | Contingency Fund | 13.30 |
| | | PUBLIC ACCOUNT | |
| 0.00 | I | Small Savings, Provident Fund, etc. | |
| 1,98.86 | | (i) Provident Funds | 1,97,16.66 |
| | | (ii) Other Accounts | 0.00 |
| 0.00 | J | RESERVE FUNDS | |
| 0.00 | | (i) Reserve Funds bearing Interest | 19,25.77 |
| 1,10,26.29 | | (ii) Reserve Funds not bearing Interest | 1,16,63.42 |
| | | Gross Balance | |
| | | Investments | |
| 0.00 | K | DEPOSITS AND ADVANCES | |
| 0.00 | | (i) Deposits bearing interest | 2,29,28.22 |
| 29.32 | | (ii) Deposits not bearing interest | 1,71,73.51 |
| | | (iii) Advances | 0.00 |
| | L | SUSPENSE AND MISCELLANEOUS | |
| | | (i) Suspense | 0.00 |
| 2,12,37.69 | | Investment | 0.00 |
| 0.00 | | Other Items (net) | 55,64.19 |
| 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 |
| 30.19 | | (ii) Inter Government Adjustment Accounts | 0.00 |
| (-) 20.32 | N | CASH BALANCE (Closing) | 0.00 |
| 50,32,32.46 | | ---- Total ---- | 50,32,32.46 |

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 the 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) |
|-----------------------|--------------------------------------------------------------------|------------------------|
| 41,15,93.62 | A- Amount at the debit of Government Account on 1 April 2020 | |
| 0.00 | B- Receipt Heads - (Revenue Account) | 14,83,93.97 |
| 0.00 | C- Receipt Heads - (Capital Account) | 0.00 |
| 17,79,21.28 | D- Expenditure Heads- (Revenue Account) | 0.00 |
| 1,30,33.74 | 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 2021 | 45,41,54.67 |
| 60,25,48.64 | -----Total ----- | 60,25,48.64 |

1. Summary of Significant Accounting Policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of West Bengal for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of West Bengal have been compiled based on the initial accounts rendered by 91 Treasuries, and Advices of the Reserve Bank of India. Government of West Bengal had discontinued direct rendering of Accounts by Public Works Divisions and Forest Divisions to AG Office with effect from 01-04-2015 and their transactions are now routed through the Treasuries. No accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some book adjustments (**Annexure - A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost, i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts 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 Government of West Bengal 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 of accounts under which the transactions are to be classified.

(v) 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.

2. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹26,013.41 crore compared to ₹27,307.52 crore in 2019-20, registering a decrease of ₹1,294.11 crore (4.74 *per cent*). This includes Advance Apportionment of IGST amounting to ₹1,906.95 crore. In addition, the State received ₹13,281.52 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹39,294.93 crore. The State received, compensation of ₹5,293.87 crore on account of loss of revenue arising out of implementation of GST during 2020-21. The Central Government has provided Back to Back Loan of ₹4,431.00 crore to the State during the year 2020-21, in lieu of GST Compensation shortfall.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2020-21 Government of West Bengal incorrectly booked expenditure of ₹1,187.00 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under para 7.

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

All Controlling Officers are required to reconcile 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 ₹2,23,973.18 crore (100 *per cent* of total receipts) and expenditure amounting to ₹2,20,121.09 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

(iv) 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 2020-21, ₹6,705.82 crore under 62 Major Heads of accounts, constituting 3.51 *per cent* of the total Revenue and Capital expenditure (₹1,90,955.02 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- B**.

Similarly, ₹2,591.94 crore under 52 Major Heads of Account, constituting 1.75 *per cent* of the total Revenue Receipts (₹1,48,393.97 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- C**.

(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice:

During 2020-21, the State Government of West Bengal opened 51 new Sub Heads (25 under the Revenue Section, 15 under Capital section and 11 under both Revenue and Capital) in the budget, without seeking the advice of the Accountant General as required under the provisions of Article 150 of the Constitution of India. The State Government provided budget provisions under these heads and incurred expenditure of ₹903.66 crore under the Revenue Section and ₹234.82 crore under the Capital Section in these heads during 2020-21. No ex-post-facto approval has been obtained by the State Government as on 31 March, 2021.

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

PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. 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.

During 2020-21, an amount of ₹746.33 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹551.48 crore was credited through challans.

Notes to Accounts

This includes ₹368.82 crore transferred in March 2021 from the Consolidated Fund of the State. This is 28.42 *per cent* of the total credit to PD account during the year, of which, ₹25.17 crore was transferred on the last working day of March 2021.

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.

Eight Administrators (out of 160) of Personal Deposit Accounts had reconciled and verified their balances with the treasury figures and eight annual verification certificates were furnished by them to the Treasury Officer for onward submission to Accountant General office.

Details of PD accounts as on 31.03.2021 are given below:

| (₹ in Crore) | | | | | | | |
|---------------------------------------|----------|-------------------------------------|----------|----------------------------------------------|----------|----------------------------------------|----------|
| Opening Balance as on 1 April 2020 | | Addition during the year 2020-21 | | Closed/Withdrawal during the year 2020-21 | | Closing Balance as on 31 March 2021 | |
| Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount | Number of Administrators | Amount |
| 160 | 5,239.64 | 0 | 1,297.81 | 0 | 3,072.12 | 160 | 3,465.33 |

West Bengal Treasury Rules, 2005, state that 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 reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 29 treasuries conducted during 2020-21 in respect of transactions for the year 2019-20 revealed that 37 schemes under PD accounts of 4 operators with balance amounting to ₹22.92 crore were lying inoperative for more than two years. The information regarding Lapsable and Non-Lapsable PD accounts is not available from the Government of West Bengal.

(vii) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent

Notes to Accounts

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, 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 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. Delayed submission or prolonged non-submission of supporting DC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 1,940 AC bills amounting to ₹769.56 crore drawn during the year 2020-21, 1,304 AC bills amounting to ₹475.06 crore (61.73 *per cent*) were drawn in March 2021. DC Bills in respect of a total of 11,321 AC bills amounting to ₹3,399.83 crore as on 31.03.2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DC bills are given below:

| Year | No. of unadjusted AC Bills | Amount (₹ in Crore) |
|--------------|----------------------------|---------------------|
| Upto 2018-19 | 8,399 | 1,882.57 |
| 2019-20 | 1,161 | 757.61 |
| 2020-21 | 1,761 | 759.65 |
| Total | 11,321 | 3,399.83 |

The major defaulting departments that had not submitted DC bills are Disaster Management and Civil Defence Department (₹404.21 crore), Home and Hill Affairs Department (₹1,169.27 crore), Panchayats and Rural Development Department (₹256.14 crore), Agriculture Department (₹238.73 crore). Age analysis of AC bills of these Departments along with another four defaulting Departments are shown in **Annexure- D**.

(viii) 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 that 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

Notes to Accounts

Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹5,017.53 crore pertaining to outstanding UCs for the period upto 2019-20 was cleared. The position of outstanding UCs as on 31.03.2021 is given below:

| Year* | Number of UCs Outstanding | Amount (₹ in Crore) |
|--------------|---------------------------|---------------------|
| Upto2018-19 | 2,65,075 | 1,53,042.16 |
| 2019-20 | 67,891 | 42,812.66 |
| 2020-21 | 61,196# | 33,243.85 # |
| Total | 3,94,162 | 2,29,098.67 |

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

Indicates outstanding UCs against the GIA drawn during 2019-20. UCs for GIA drawn during 2020-21 would be due in 2021-22.

Major defaulting departments that had not submitted UCs are Panchayats and Rural Development Department (₹81,838.55 crore, 35.72 *per cent*), School Education Department (₹36,850.03 crore, 16.08 *per cent*), Urban Development and Municipal Affairs Department (₹30,692.69 crore, 13.40 *per cent*), Health and Family Welfare Department (₹12,705.33 crore, 5.55 *per cent*), Women & Child Development and Social Welfare Department (₹12,638.19 crore, 5.52 *per cent*). Age analysis of UCs of Departments having highest pendency is shown in **Annexure-E**.

(ix) Liabilities towards Retirement benefits:

The expenditure on “Pension and other Retirement Benefits” for State Government employees during the year 2020-21 was ₹21,388.54 crore during the year (excluding expenditure on National Pension System of All India Service Officers).

(x) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Notes to Accounts

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21 are given below:

(₹ in Crore)

| Funds/Deposits | Balance on 1 April, 2020 | Basis for calculation of interest | Interest due | Interest paid |
|---------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------|--------------|---------------|
| State Compensatory Afforestation Fund | 236.48 | Interest calculated taking interest rate as 3.50 <i>per cent</i> on the basis of State Government notification. | 8.28 | Nil |
| State Disaster Response Fund | 914.98 | Interest calculated taking average Ways and Means interest rate as 4.13 <i>per cent</i> for the year 2020-21 | 37.79 | Nil |
| Total | | | 46.07 | Nil |

Non-payment of the interest ₹46.07 crore has resulted in understatement of Revenue and Fiscal Deficit.

(xi) 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 Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹133.95 crore in 2020-21. Government investment of ₹18,288.32 crore as on 31 March 2021 yielded dividend of ₹1.99 crore (0.01 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:

(₹ in Crore)

| Category | Number of entities | Investment at the end of the year 2020-2021 |
|----------------------------------------------------|--------------------|---------------------------------------------|
| Statutory Corporation | 6 | 733.27 |
| Government Companies | 54 | 16,329.86 |
| Other Joint Stock Companies and Partnership | 38 | 296.26 |
| Co-operative Banks & Societies | 2,095 | 928.93 |
| Total | 2,193 | 18,288.32 |

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

During 2020-21 Government of West Bengal issued Loans to 18 Government Companies, 7 Co-operative Societies, 4 Statutory Corporation, 1 Municipality and Grants to 12 Statutory Bodies of which accounts in respect of 8 Government Companies and 3 Co-operative Societies for the year 2020-21 are not finalized till 30 June 2021. Details are given in **Annexure -F**.

(xiii) Guarantees given by the 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, the State Government issued guarantee of ₹8,578.51 crore. The outstanding guarantees of ₹8,178.43 crore as on 1 April 2020, work out to 5.60 *per cent* of the State Revenue Receipts of the year 2018-2019 (₹1,45,975.25 crore) and are within the limits prescribed.

During 2020-21, the State Government received ₹20.41 crore towards guarantee commission, which constituted 0.24 *per cent* of the guaranteed amount during 2020-21 (₹8,578.51 crore). Under the Government Guarantee Act 2001, the Government shall charge a minimum of one *per cent* of the guaranteed amount as guarantee commission which works out to ₹85.79 crore. Details are given in **Annexure - G**.

(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. During the year 2020-21, the Government of West Bengal incurred ₹8.04 crore against the budget allocation of ₹27.98 crore under Major Heads 3435- Ecology and Environment. The expenditure incurred during 2020-21 was (₹8.04 crore) 0.005 *per cent* of Revenue Expenditure (₹1,77,921.28 crore). Major Head wise details of expenditure vis-a-vis Budget is given in **Annexure- H**.

(xv) Incomplete projects aged five years and more:

As per information received from the State Government, there are no incomplete projects which are aged five years or more.

(xvi) Transfer of Funds to various Implementing Agencies:

The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹63,131.20 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xvii) Ways and Means Advances from RBI availed by the Government of West Bengal during 2020-21:

The Government of West Bengal availed Ways and Means Advances amounting to ₹8,154.69 crore from the RBI during 2020-21. The Government repaid the entire amount of ways and means advance during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹2.66 crore.

(xviii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. Information provided by the State Government on Committed Liabilities has been reflected in **Appendix-XII**.

(xix) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹44,817.53 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of West Bengal in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹38,171.37 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹20,196.61 crore (Revenue Expenditure ₹17,224.86 crore and Capital Expenditure ₹2,971.75 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xx) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, ₹26,197.54 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹71,015.07 crore (including amount transferred through RBI).

Out of total amount of ₹26,197.54 crore, ₹26,195.95 crore was transferred to the intermediaries (i.e. NGOs, Societies etc.) and ₹1.59 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 124.35 *per cent* as compared to 2019-20 (from ₹11,677.11 crore in 2019-20 to ₹26,197.54 crore in 2020-21). Details are in **Appendix-VI**.

(xxi) Off Budget Liabilities of State Government:

The Fifteenth Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-

Notes to Accounts

budget or any non-transparent means of financing for any expenditure. The State Government has an off-budget liability not reflected in the accounts towards various Financial Institutions during 2020-21, in addition to the outstanding liabilities of ₹4,86,429.81 crore as on 31.03.2021. The details off budget liabilities as furnished by the State Government are given below:

| (₹ in Crore) | | |
|--------------|-------------------------------------------------------------------------------------------------------------|-----------------|
| Sl. No. | Name of the Institutions/Organizations | Amount |
| 1. | West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development & Financial Corporation | 491.50 |
| 2. | West Bengal Women Development Undertaking | 1,260.54 |
| 3. | West Bengal State Seed Corporation Limited | 638.16 |
| 4. | Swasthya Sathi Samiti | 551.24 |
| 5. | West Bengal Folk & Tribal Cultural Centre | 75.20 |
| Total | | 3,016.64 |

The State Government is not disclosing the off-budget liabilities in their budget documents/annual financial statements.

3. Contingency Fund:

In exercise of the powers conferred by Section 2 of the West Bengal Contingency Fund Act, 1950, the State Government made the West Bengal Contingency Fund Rules, 1955, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of West Bengal. The Contingency Fund of the State of West Bengal has a corpus of ₹20.00 crore. At the end of 2020-21, ₹6.70 crore remained un-recouped under various heads. The details are as given in next page:

Notes to Accounts

(₹ in Crore)

| Sl. No. | Major Heads | Amount |
|--------------|----------------------------------------------------|-------------|
| 1. | 2049-Interest Payment | 0.01 |
| 2. | 4216-Capital Outlay on Housing | 0.65 |
| 3. | 4701-Capital Outlay on Major and Medium Irrigation | 0.14 |
| 4. | 4711-Capital Outlay on Flood Control Projects | 0.25 |
| 5. | 5054-Capital Outlay on Roads and Bridges | 5.65 |
| Total | | 6.70 |

As on 31 March 2021, Contingency Fund has balance of ₹13.30 crore.

4. Public Account:

(i) National Pension System:

The National Pension System is not applicable for State Government employees. All India Services (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 Contribution 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 to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹8.80 crore (Employees contribution ₹3.67 crore and Government contribution ₹5.13 crore). The Government transferred ₹8.80 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

During the year 2020-21, ₹8.75 crore was transferred to NSDL/Trustee Bank (out of ₹8.80 crore). The balance amount of ₹0.73 crore (old balance ₹0.68 crore *plus* ₹0.05 crore) is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

Notes to Accounts

(ii) 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 2021 in these funds was ₹13,589.18 crore. Out of which ₹1,925.77 crore was under interest bearing Reserve Fund and ₹11,663.41 crore under Non-Interest bearing Reserve Fund.

A Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-‘8121 General & Other Reserve Funds’ which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2020-21, the State Government received ₹1,011.00 crore as Central Government’s share. The State Government’s share during the year is ₹337.00 crore. The State Government transferred ₹1,348.00 crore (Central share ₹1,011.00 crore, State share ₹337.00 crore) to the Fund under Major Head 8121-122 SDRF. The State received ₹2,250.28 crore from the Central Government towards NDRF.

The contributions to the Fund, expenditure and the balance therein are given below:

| (₹ in crore) | | | | | | | |
|------------------------------------|------------------------|-------------|---------------------|--------------------------------|-----------------------------|---------------------|----------------------------------------------------------|
| Opening balance (01 April 2020) | Contribution by Centre | State Share | Receipts under NDRF | Total receipts during the year | Amount set off (MH 2245-05) | Balance in the fund | Invested by RBI/State Government during the year |
| 914.98 | 1,011.00 | 337.00 | 2,250.28 | 3,598.28 | 2,820.65 | 1,692.61 | No Government order relating to Investment was received. |

The entire expenditure of ₹2,820.65 crore incurred on natural calamities was set off (MH 2245) against the Fund balance of ₹4,513.26 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹1,692.61 crore.

(b) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's 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 for amounts received from user agencies and utilization of 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 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* to 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.

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.

During the year 2020-21, no amount has been received from the user agencies and State Government has not received any amount from National Compensatory Afforestation Deposit. An expenditure of ₹3.32 crore was incurred from the fund and the amount was set off under Major head 2406-04-103 during the year. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹233.16 crore.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of West Bengal set up the Consolidated Sinking Fund for amortization of loans in 2008-09. According to the guidelines of the Fund, States may contribute a minimum of

Notes to Accounts

0.5 *per cent* of their outstanding liabilities (internal debt + 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 2020 | 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 2021 |
|-------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------|---------------------------|----------------------------------------|-------------------------------------|
| | Required contribution (0.5 per cent of the outstanding liabilities as on 31 March 2020) | Contribution and interest added during the year | | | | |
| 11,788.17 | 2,167.38 | 906.65 [@] | 2,498.05 | 10,196.77 | 906.65 | 10,196.77 [#] |

[@] Includes investment of ₹100.00 crore and re-investment of interest of ₹806.65 crore.

[#] The entire amount has been invested by the RBI.

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund in 2014 vide notification No. 1240-FB dated 02 January 2015 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014-15, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*.

The total accumulation of the Fund was ₹645.89 crore as on 31 March 2021. The entire amount ₹645.89 crore has been invested by RBI. The details are given in the next page.

(₹ in Crore)

| Opening balance (01 April 2020) | Additions to the Fund (contribution and interest) | | | Payments out of the Fund | Total balance in the Fund | Required balance in the Fund (Minimum of 3% of the Total outstanding Guarantees as on 31 March 2020) | Amount invested by RBI during the year 2020-21 | Closing balance (31 March 2021) |
|------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------|--------------------------|---------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------|
| | Required contribution (0.50 % of Total outstanding Guarantees as on 31 March 2020) | Actuals during 2020-2021 | | | | | | |
| | | Contribution (0.61 % of Total outstanding Guarantees as on 31 March 2020) | Interest | | | | | |
| 551.97 | 40.89 | 50.00 | 43.92 | 0.00 | 645.89 | 245.35 | 93.92 | 645.89 |

Transactions in the Fund are depicted in Statements 21 and 22.

C Inoperative Reserve Funds:

There are no in-operative Reserve Funds as on 31 March 2021.

(iii) 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-I**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) MH 8670 Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹6,089.21 crore (Credit). During 2020-21, cheques worth ₹1,31,260.44 crore were issued, against which ₹1,31,226.16 crore was encashed during the year, leaving a closing balance of ₹6,123.49 crore (Credit) as on 31 March 2021. The 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 2021.

(v) Central Road Fund (CRF):

Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in- Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and

reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21 the State Government received grants of ₹136.11 crore towards CRF and transferred an amount of ₹136.11 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹292.28 crore from the fund during the year. The closing balance in the fund was ₹69.90 crore as on 31 March, 2021.

(vi) (a) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of West Bengal have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules and have constituted West Bengal Building & Other Construction Workers Welfare Board (WBB & OCWWB). The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During 2020-21, the Government collected ₹360.66 crore as Labour Cess under deposit head '8342-00-113-Solatium Fund-002- West Bengal Buildings and other Construction Workers Welfare Cess'.

(b) Motor Transport Workers' Welfare Cess:

In terms of 'West Bengal, Motor Transport Workers Welfare Cess Act 2010', cess is collected on motor vehicles carrying passengers or goods by road for hire or reward for the financing of schemes to promote social security, health and welfare of motor transport workers and for matters connected therewith and incidental thereto. This cess so collected is deposited in the Public Account under the Major Head '8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act 2010'.

During 2020-21, the Government collected ₹31.54 crore and deposited the amount so collected under Major Head '8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act 2010'. An amount of ₹1.08 crore was withdrawn, leaving a balance ₹38.46 crore (Opening Balance as on 01 April 2020 ₹8.00 crore *plus* ₹31.54 crore *minus* ₹1.08

Notes to Accounts

crore) at the end of 31 March 2021.

(c) Other Cesses:

During the year 2020-2021, the Government collected ₹2,134.84 crore being the collection of cess (other than Labour cess and West Bengal Motor Transport Workers Welfare Cess) under West Bengal Rural Employment and Production Act, 1976, West Bengal Primary Education Act-1973 and Cess Act-1880. The amount of cess so collected has not been transferred to the relevant Fund by the State Government. Non-transfer of cess of ₹2,134.84 crore to the relevant Fund has resulted in understatement of Revenue deficit and Fiscal deficit to that extent. The impact of non-transfer of cess on Revenue deficit and Fiscal deficit is given in para 7.

Details of other cesses collected during the year are given below:

| (₹ in Crore) | | | |
|---------------------|------------------------|-------------------------------------------------------------|-----------------|
| Sl. No. | Head of Account | Description of Cess | Amount |
| 1 | 0029-00-103-001-08 | Public Works Cess | 7.92 |
| 2 | 0029-00-103-002-08 | Road Cess | 8.13 |
| 3 | 0029-00-103-008-08 | Education Cess on Coal Mines | 420.56 |
| 4 | 0029-00-103-010-08 | Education Cess other than Tea Estates and Coal Mines | 8.58 |
| 5 | 0029-00-103-003-08 | Miscellaneous receipt under the Cess | 0.87 |
| 6. | 0029-00-103-004-08 | Rural Employment Cess other than Tea Estates and Coal Mines | 6.56 |
| 7. | 0029-00-103-006-08 | Rural Employment Cess on Coal Mines | 1,682.22 |
| Total | | | 2,134.84 |

(vii) Adverse Balance:

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

Notes to Accounts

| (₹ in Crore) | | |
|--------------|-----------------------------------|---------------|
| Major Heads | Major Head Description | Minus balance |
| 7610 | Loans to Government Servants etc. | 0.03 |
| 8011 | Insurance and Pension Funds | 218.98 |
| 8342 | Other Deposits | 168.85 |
| Total | | 387.86 |

(viii) Cash Balance:

The Cash balance as on 31 March 2021 as per record of Principal Accountant General was ₹20.37 crore (Credit) and that reported by the RBI was ₹0.99 crore (Debit). There was a net difference of ₹19.38 crore (Credit), mainly due to non-reconciliation of figures by RBI and the agency bank branches. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are given below:

| (₹ in Crore) | |
|--------------|----------------|
| Year | Cash Balance |
| Upto 2015-16 | 73.18 (Debit) |
| 2016-17 | 51.75 (Credit) |
| 2017-18 | 21.26 (Debit) |
| 2018-19 | 17.33 (Credit) |
| 2019-20 | 18.64 (Credit) |
| 2020-21 | 19.38 (Credit) |

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Government:

IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Both sector-wise and class-wise details have been disclosed in Finance Accounts of the State. However,

information regarding invocation of Guarantees during 2020-21 and automatic debit mechanism and structured arrangement were not provided by the State Government.

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.

(b) IGAS 2- Accounting and classification of Grants-in-aid:

As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. No amount towards Grants-in-aid was booked under Capital Heads. Detailed information in respect of Grants-in-aid given in kind has not been furnished by the State Government.

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

IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 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 Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the 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 – J**.

Notes to Accounts

Seven (7) Departments sanctioned 6,482 Government Loans aggregating ₹7,519.69 crore to 30 Autonomous Bodies/PSUs, Authorities, etc. till the end of 2020-21, though no repayment had been 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 - K**).

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹8,753.58 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.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹15,956.89 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the 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-L**).

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

6. Disclosure under FRBM Act.

Disclosure under West Bengal Fiscal Responsibility and Budget Management (FRBM/MTFP) Act, 2010:

In terms of Section 2 of the West Bengal Fiscal Responsibility and Budget Management (FRBM) Act 2010, the Government of West Bengal presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are given in next page:

Notes to Accounts

| Sl. No. | Target | Achievements during the year as per the accounts and GSDP* |
|---------|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 1 | Revenue Deficit shall not exceed 2.54 <i>per cent</i> of GSDP during the period 2020-21. | The Government of West Bengal had a Revenue Deficit of ₹29,527.31 crore in 2020-21 (2.27 <i>per cent</i> of GSDP) |
| 2 | Fiscal deficit shall not exceed 5.00 <i>per cent</i> of GSDP during the period 2020-21. | The Fiscal Deficit of ₹44,687.65 crore as per the accounts was 3.43 <i>per cent</i> of GSDP for 2020-21 |
| 3 | Outstanding debt expressed as percentage of GSDP shall be less than 34.30 <i>per cent</i> of GSDP during 2020-21. | The outstanding debt for 2020-21 (₹4,86,429.81 crore) was 37.39 <i>per cent</i> of GSDP |
| 4. | Primary Deficit | ₹10,906.14 crore |

The Fiscal Deficit of ₹44,687.65 crore was financed by way of (i) internal debt (Market borrowing, Loans from financial Institution etc.) ₹43,553.54 crore, (ii) Loans and Advances from the Central Government ₹4,986.20 crore, (iii) Small Savings, Provident Fund etc. ₹2,287.59 crore, (iv) Deposit and Advances ₹1,066.17 crore, (v) Contingency Fund ₹5.13 crore, (vi) Sinking Funds and Reserve Funds ₹1,061.31 crore, (vii) Suspense & Miscellaneous ₹(-)8,271.55 crore, (viii) Remittances ₹(-) 0.97 crore and (ix) Cash Balance ₹0.23 crore.

GSDP (Gross State Domestic Product) of West Bengal for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹13,01,017.00 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 2020-21 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, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

Notes to Accounts

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of West Bengal as brought out in the preceding paras is tabulated below:-

| Para Number | Item (Illustrative) | Impact on Revenue Deficit | | Impact on Fiscal Deficit | |
|---------------------------|---------------------------------------------------------------------|------------------------------------|---------------------------------|------------------------------------|---------------------------------|
| | | Overstate-ment (₹ in Crore) | Understate-ment (₹ in Crore) | Overstate-ment (₹ in Crore) | Understat-ement (₹ in Crore) |
| 2(ii) | Misclassification between revenue and capital | ... | 1,187.00 | ... | ... |
| 2(x) | Non-payment of interest on State Compensatory Afforestation Deposit | ... | 8.28 | ... | 8.28 |
| 2(x) | Non-payment of interest on State Disaster Response Fund | ... | 37.79 | ... | 37.79 |
| 3 | Non-recoupment of Contingency Fund drawal | ... | 0.01 | ... | 6.70 |
| 4(vi)(c) | Non-Transfer of Cess collected as other Cess | ... | 2,134.84 | ... | 2,134.84 |
| Total (Net) Impact | | 3,367.92 Understatement | | 2,187.61 Understatement | |

Notes to Accounts

Annexure A

Significant Book Adjustment

(Reference to Para1(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 | 136.11 | The amount booked under Central Road Fund has been debited to the head 3054 – Roads and Bridges by contra credit to Other Deposits. |
| 2. | Adjustment of expenditure from Central Road Fund | 5054- Capital Outlay on Roads and Bridges-80-902-02-70 | 8449-Other Deposits-00-103-001 | 292.28 | The amount of expenditure initially accounted for under head 5054 – Capital outlay on Roads and 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 | 2,820.65 | 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. | Contribution to SDRF | 2245-Relief on Account of Natural Calamities-05-101-003-63 | 8121- General and Other Reserve Funds-00-122-001 | 337.00 | By debiting 2245-Relief on Account of Natural Calamities, the amount was booked under 8121-General and Other Reserve Funds |
| 5. | Contribution to SDRF | 2245-Relief on Account of Natural Calamities-05-101-002-63 | 8121- General and Other Reserve Funds-00-122-001 | 1,011.00 | 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-NP 001, 102-NP-001 and 104-NP-001 | 1,303.47 | 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 AIS Provident Fund for the financial Year 2020-21 at the rate applicable to the GPF as fixed by Govt. of India. |

Notes to Accounts

Annexure A

Significant Book Adjustment (continued)

| Sl. No. | Book Adjustments | Heads of Account | | Amount (₹ in Crore) | Remarks |
|---------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------|
| | | From | To | | |
| 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 | 31.56 | 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) | WBTIDF-Roads & Bridges | 44.16 | |
| | | 3054-Roads and Bridges-04-902-001 WBTIDF(PR) | 8225-Roads and Bridges Fund-02- 101-002-01 | 190.76 | |
| | | 5054- Capital Outlay on Roads and Bridges- 80-902-001 WBTIDF(PR) | WBTIDF-Roads & Bridges | 158.42 | |
| 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) | 68.34 | Adjustment of Expenditure by deduct 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) | 7.22 | |

Notes to Accounts

Annexure A

Significant Book Adjustment (continued)

| Sl. No. | Book Adjustments | Heads of Account | | Amount (₹ in Crore) | Remarks |
|---------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | From | To | | |
| 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) | 300.00 | Transfer of Fund to the Reserve Fund (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) | 21.85 | |
| 10. | Adjustment of Lapsed Deposit Credited to Government | 8443-Civil Deposits-00-104-Civil Court Deposits | 0075- Miscellaneous General Services -00-101- Unclaimed Deposit | 2.13 | 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 | 2406-Forestry and Wild Life-04- Afforestation and Ecology Development - 904- Deduct Amount met from State Compensatory Afforestation Fund (SCAF) 001 -70 | 8121-00-129- State Compensatory Afforestation Fund | 3.32 | Adjustment for Transfer of CAMPA funds from National Compensatory Afforestation Deposit to State Compensatory Afforestation Fund for the year 2020-21 |

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 | 4700-Capital Outlay on Major Irrigation | 0.31 | Advance amounting to ₹0.01 crore under '2049-Interest Payment', ₹0.66 crore under '4216-Capital Outlay on Housing', 0.14 crore under '4701-Capital Outlay on Major and Medium Irrigation', ₹0.25 crore under '4711- Capital Outlay on Flood Control Projects', ₹5.65 crore under '5054- Capital Outlay on Roads and Bridges', remained unrecouped at the end of the financial year. |
| | | | 2055-Police | 0.26 | |
| | | | 2235-Social Security and Welfare | 0.57 | |
| | | | 2405-Fisheries | 0.14 | |
| | | | 3054-Roads and Bridges | 0.25 | |
| | | | 4059-Capital Outlay on Public Works | 0.02 | |
| | | | 4215-Capital Outlay on Water Supply Sanitation | 0.66 | |
| | | | 4711-Capital Outlay on Flood Control Projects | 0.07 | |
| | | | 5054- Capital Outlay on Roads and Bridges | 9.32 | |
| 2. | Clearance of Objection Book Suspense | 8658-SuspenseAccounts-00-102-Suspense Accounts(Civil) | Different Major heads | 1,296.58 | 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 | 2.78 | 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

Booking under Minor Head '800-Other Expenditure'

(Reference to item at serial No 2(iv) 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 |
|-------------------|--------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------------|
| 2205 | Art and Culture | 499.73 | 272.45 | 54.52 |
| 2250 | Other Social Services | 267.61 | 263.92 | 98.62 |
| 3051 | Capital Outlay on Port and Light Houses | 1.34 | 1.17 | 87.31 |
| 4885 | Other Capital Outlay on Industries and Minerals | 51.91 | 50.61 | 97.49 |
| 5055 | Capital Outlay on Road Transport | 38.39 | 38.55 | 100.42 |
| 5056 | Capital Outlay on Inland Water Transport | 49.13 | 49.13 | 100 |
| 5452 | Capital Outlay on Tourism | 54.74 | 47.93 | 87.56 |

**Percentage calculated on the basis of actual figures*

Notes to Accounts

Annexure-C

Booking under Minor Head '800-Other Receipts'

(Reference to item at serial No.2(iv) 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 |
|-------------------|---------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------|
| 0049 | Interest Receipts | 2,823.64 | 2,649.18 | 93.82 |
| 0056 | Jails | 0.50 | 0.37 | 74.79 |
| 0058 | Stationery and Printing | 0.11 | 0.10 | 88.15 |
| 0059 | Public Works | 15.02 | 13.39 | 89.15 |
| 0071 | Contribution and Recoveries towards Pension and Other Retirement Benefits | 3.10 | 2.20 | 71.23 |
| 0211 | Family Welfare | 0.001 | 0.001 | 100 |
| 0215 | Water Supply and Sanitation | 11.92 | 10.19 | 85.48 |
| 0217 | Urban Development | 28.79 | 28.79 | 100 |
| 0220 | Information and Publicity | 0.75 | 0.56 | 73.85 |
| 0235 | Social Security and Welfare | 1.34 | 1.33 | 98.92 |
| 0415 | Agricultural Research and Education | 0.01 | 0.01 | 100 |
| 0506 | Land Reforms | 0.003 | 0.003 | 100 |
| 0515 | Other Rural Development Programmes | 0.06 | 0.04 | 59.63 |
| 0701 | Medium Irrigation | 1.35 | 0.86 | 63.60 |
| 1053 | Civil Aviation | 0.004 | 0.004 | 100 |
| 1054 | Roads and Bridges | 62.11 | 39.60 | 63.75 |
| 1452 | Tourism | 1.82 | 1.82 | 100 |
| 1456 | Civil Supplies | 10.50 | 10.50 | 100 |

**Percentage calculated on the basis of actual figures*

Notes to Accounts

Annexure-D

Ageing Analysis of AC Bills of line Departments having highest pendency

(Reference to Para 2(vii) 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 2018-2019 | 11,953 | 1,692.16 | 9,848 | 1,601.57 | 2,105 | 90.59 |
| | 2019-2020 | 402 | 426.37 | 27 | 115.39 | 375 | 310.98 |
| | 2020-2021 | 152 | 2.65 | 2 | 0.01 | 150 | 2.64 |
| | Total | 12,507 | 2,121.18 | 9,877 | 1,716.97 | 2,630 | 404.21 |
| Animal Resources Development | | | | | | | |
| | Upto 2018-2019 | 538 | 47.12 | 491 | 33.77 | 47 | 13.35 |
| | 2019-2020 | 14 | 4.46 | 3 | 0.09 | 11 | 4.37 |
| | 2020-2021 | 15 | 0.77 | 0 | 0.00 | 15 | 0.77 |
| | Total | 567 | 52.35 | 494 | 33.86 | 73 | 18.49 |
| Home and Hill Affairs | | | | | | | |
| | Upto 2018-2019 | 17,386 | 2,863.10 | 15,564 | 2,487.60 | 1,822 | 375.50 |
| | 2019-2020 | 1,281 | 430.10 | 793 | 232.80 | 488 | 197.30 |
| | 2020-2021 | 1,248 | 628.46 | 14 | 31.99 | 1,234 | 596.47 |
| | Total | 19,915 | 3,921.66 | 16,371 | 2,752.39 | 3,544 | 1,169.27 |
| Panchayat and Rural Development | | | | | | | |
| | Upto 2018-2019 | 4,473 | 520.59 | 3,784 | 264.45 | 689 | 256.14 |
| | 2019-2020 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | 2020-2021 | 1 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| | Total | 4,474 | 520.59 | 3,784 | 264.45 | 690 | 256.14 |

Notes to Accounts

Annexure-D

Ageing Analysis of AC Bills of line Departments having highest pendency

(Reference to Para 2(vii) 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 | | | | | | | |
| | Upto2018-2019 | 2,555 | 240.08 | 2,006 | 162.84 | 549 | 77.24 |
| | 2019-2020 | 96 | 25.69 | 39 | 6.39 | 57 | 19.30 |
| | 2020-2021 | 103 | 26.38 | 10 | 1.99 | 93 | 24.39 |
| | Total | 2,754 | 292.15 | 2,055 | 171.22 | 699 | 120.93 |
| Agriculture | | | | | | | |
| | Upto2018-2019 | 1,667 | 572.39 | 1,570 | 536.43 | 97 | 35.96 |
| | 2019-2020 | 13 | 496.50 | 6 | 293.73 | 7 | 202.77 |
| | 2020-2021 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| | Total | 1,680 | 1,068.89 | 1,576 | 830.16 | 104 | 238.73 |
| Health and Family Welfare | | | | | | | |
| | Upto2018-2019 | 1,172 | 102.41 | 943 | 48.86 | 229 | 53.55 |
| | 2019-2020 | 12 | 0.48 | 8 | 0.40 | 4 | 0.08 |
| | 2020-2021 | 14 | 0.26 | 1 | 0.06 | 13 | 0.20 |
| | Total | 1,198 | 103.15 | 952 | 49.32 | 246 | 53.83 |
| Land and Land Reforms and Refugee Relief and Rehabilitation | | | | | | | |
| | Upto2018-2019 | 987 | 48.55 | 810 | 21.53 | 177 | 27.02 |
| | 2019-2020 | 6 | 0.05 | 4 | 0.05 | 2 | 0.00 |
| | 2020-2021 | 6 | 0.01 | 4 | 0.00 | 2 | 0.01 |
| | Total | 999 | 48.61 | 818 | 21.58 | 181 | 27.03 |

Note:- Figures recasted after reconciliation.

Notes to Accounts

Annexure-E

Ageing Analysis of UCs of outlining Departments having highest pendency

(Reference to Para 2(viii) 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) |
|------------------------------------------------|----------------|------------------|----------------------------------|----------------------------|--------------------------------------------|------------------------|----------------------------------------------|
| Panchayat and Rural Development | | | | | | | |
| | Upto 2018-2019 | 72,749 | 59,217.94 | 64 | 3,946.12 | 72,685 | 55,271.82 |
| | 2019-2020 | 4,657 | 15,309.87 | 0 | 0.00 | 4,657 | 15,309.87 |
| | 2020-2021 | 4,608 | 11,256.86 | 0 | 0.00 | 4,608 | 11,256.86 |
| | Total | 82,014 | 85,784.67 | 64 | 3,946.12 | 81,950 | 81,838.55 |
| School Education | | | | | | | |
| | Upto 2018-2019 | 36,042 | 28,948.35 | 55 | 2,365.10 | 35,987 | 26,583.26 |
| | 2019-2020 | 1,254 | 4,939.49 | 0 | 0.00 | 1,254 | 4,939.49 |
| | 2020-2021 | 876 | 5,327.28 | 0 | 0.00 | 876 | 5,327.28 |
| | Total | 38,172 | 39,215.12 | 55 | 2,365.10 | 38,117 | 36,850.03 |
| Urban Development and Municipal Affairs | | | | | | | |
| | Upto 2018-2019 | 32,976 | 24,762.96 | 3,311 | 2,373.19 | 29,665 | 22,389.76 |
| | 2019-2020 | 2,948 | 5,934.58 | 15 | 5.15 | 2,933 | 5,929.43 |
| | 2020-2021 | 2,275 | 2,388.10 | 36 | 14.60 | 2,239 | 2,373.50 |
| | Total | 38,199 | 33,085.64 | 3,362 | 2,392.94 | 34,837 | 30,692.69 |
| Health and Family Welfare | | | | | | | |
| | Upto 2018-2019 | 13,052 | 7,641.70 | 323 | 574.15 | 12,729 | 7,067.56 |
| | 2019-2020 | 4,853 | 2,506.22 | 10 | 24.91 | 4,843 | 2,481.31 |
| | 2020-2021 | 4,377 | 3,165.49 | 2 | 9.02 | 4,375 | 3,156.46 |
| | Total | 22,282 | 13,313.41 | 335 | 608.08 | 21,947 | 12,705.33 |

Notes to Accounts

Annexure-E

Ageing Analysis of UCs of outlining Departments having highest pendency

(Reference to Para 2(viii) 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 2018-2019 | 265 | 6,777.56 | 5 | 1.48 | 260 | 6,776.08 |
| | 2019-2020 | 13 | 905.66 | 0 | 0.00 | 13 | 905.66 |
| | 2020-2021 | 8 | 33.59 | 0 | 0.00 | 8 | 33.59 |
| | Total | 286 | 7,716.81 | 5 | 1.48 | 281 | 7,715.33 |
| Minority Affairs and Madrasah Education | | | | | | | |
| | Upto 2018-2019 | 8,275 | 4,506.00 | 23 | 88.94 | 8,252 | 4,417.06 |
| | 2019-2020 | 3,377 | 948.12 | 0 | 0.00 | 3,377 | 948.12 |
| | 2020-2021 | 2,099 | 561.55 | 0 | 0.00 | 2,099 | 561.55 |
| | Total | 13,751 | 6,015.67 | 23 | 88.94 | 13,728 | 5,926.73 |
| Women and Child Development and Social Welfare | | | | | | | |
| | Upto 2018-2019 | 19,436 | 4,369.65 | 20 | 1.29 | 19,416 | 4,368.36 |
| | 2019-2020 | 22,770 | 2,518.16 | 0 | 0.00 | 22,770 | 2,518.16 |
| | 2020-2021 | 26,957 | 5,751.67 | 0 | 0.00 | 26,957 | 5,751.67 |
| | Total | 69,163 | 12,639.48 | 20 | 1.29 | 69,143 | 12,638.19 |
| Agriculture | | | | | | | |
| | Upto 2018-2019 | 3,230 | 2,235.72 | 13 | 59.49 | 3,217 | 2,176.23 |
| | 2019-2020 | 348 | 412.53 | 0 | 0.00 | 348 | 412.53 |
| | 2020-2021 | 4,600 | 649.82 | 0 | 0.00 | 4,600 | 649.82 |
| | Total | 8,178 | 3,298.07 | 13 | 59.49 | 8,165 | 3,238.58 |

Notes to Accounts

Annexure-F

(Reference to item No. 2(xii) 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. | West Bengal Film Development Corporation Limited | 1.37 | 0.00 | 2017-18 |
| 2. | Basumati Corporation Limited | 2.42 | 0.00 | 2017-18 |
| 3. | Silpabarta Printing Press Limited | 1.99 | 0.00 | 2018-19 |
| 4. | Britannia Engineering Limited | 14.13 | 0.00 | 2017-18 |
| 5. | Krishna Silicate and Glass (1987) Limited | 0.16 | 0.00 | 2005-06 |
| 6. | The Infusions (India)Limited | 0.29 | 0.00 | 2017-18 |
| 7. | West Bengal Handloom & Power loom Development Corporation Limited | 0.10 | 0.00 | 2016-17 |
| 8. | West Bengal Pharmaceutical & Phytochemical Development Corporation Limited | 2.88 | 0.00 | 2017-18 |
| 9. | West Bengal State Leather Industries Development Corporation Limited | 0.80 | 0.00 | 2010-11 |
| 10. | Westing house Saxby Farmer Limited | 9.63 | 0.00 | 2017-18 |
| 11. | National Iron and Steel Company (1984)Limited | 0.03 | 0.00 | 2018-19 |

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

Notes to Accounts

Annexure - G

Guarantee Fees/Commission

(Reference to item No. 2(xiii) 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 | 1.40 | 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 |
| 2020-21 | 20.41 | 8,578.51 | 85.79 | 65.38 |

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

Notes to Accounts

Annexure - H

Expenditure under MH-3435- Ecology and Environment

(Reference to Para No. – 2(xiv) of NTA)

(₹ in Crore)

| Sl. No. | Major Head | Sub Major Head | Minor Head | Sub Head | Detailed Head | Budget Provision | Expenditure incurred during 2020-2021 | Percentage of expenditure to Budget provision |
|---------|------------|----------------|------------|----------|---------------|------------------|---------------------------------------|-----------------------------------------------|
| 1. | 3435 | 03 | 003 | 001 | 31 | 5.50 | 1.25 | 22.73 |
| 2. | 3435 | 03 | 003 | 001 | 50 | 0.50 | 0.06 | 12.00 |
| 3. | 3435 | 03 | 003 | 001 | 75 | 0.00 | 0.00 | 0.00 |
| 4. | 3435 | 03 | 003 | 002 | 31 | 0.29 | 0.29 | 100.00 |
| 5. | 3435 | 03 | 003 | 002 | 50 | 0.00 | 0.00 | 0.00 |
| 6. | 3435 | 03 | 003 | 003 | 31 | 0.13 | 0.13 | 100.00 |
| 7. | 3435 | 03 | 101 | 001 | 31 | 1.58 | 1.58 | 100.00 |
| 8. | 3435 | 03 | 101 | 001 | 36 | 0.68 | 0.68 | 100.00 |
| 9. | 3435 | 03 | 101 | 001 | 50 | 0.00 | 0.00 | 0.00 |
| 10. | 3435 | 03 | 101 | 002 | 31 | 0.35 | 0.35 | 100.00 |
| 11. | 3435 | 03 | 101 | 002 | 50 | 0.00 | 0.00 | 0.00 |
| 12. | 3435 | 03 | 102 | 001 | 31 | 0.30 | 0.30 | 100.00 |
| 13. | 3435 | 03 | 102 | 002 | 31 | 0.52 | 0.52 | 100.00 |
| 14. | 3435 | 03 | 102 | 002 | 36 | 0.45 | 0.45 | 100.00 |
| 15. | 3435 | 03 | 102 | 003 | 31 | 0.95 | 0.95 | 100.00 |
| 16. | 3435 | 03 | 102 | 004 | 31 | 10.00 | 0.00 | 0.00 |
| 17. | 3435 | 03 | 103 | 001 | 31 | 0.90 | 0.80 | 88.89 |
| 18. | 3435 | 03 | 103 | 001 | 36 | 1.08 | 1.08 | 100.00 |
| 19. | 3435 | 03 | 103 | 002 | 50 | 0.00 | 0.00 | 0.00 |
| 20. | 3435 | 03 | 789 | 001 | 31 | 0.00 | 0.00 | 0.00 |
| 21. | 3435 | 03 | 911 | 001 | 70 | 0.00 | (-) 0.01 | * |
| 22. | 3435 | 03 | 911 | 005 | 70 | (-) 0.15 | 0.00 | * |
| 23. | 3435 | 04 | 103 | 004 | 31 | 3.00 | 3.00 | 100.00 |

Notes to Accounts

Annexure - H

Expenditure under MH-3435- Ecology and Environment

(Reference to Para No. – 2(xiv) of NTA)

(₹ in Crore)

| Sl. No. | Major Head | Sub Major Head | Minor Head | Sub Head | Detailed Head | Budget Provision | Expenditure incurred during 2020-2021 | Percentage of expenditure to Budget provision |
|----------------|-------------------|-----------------------|-------------------|-----------------|----------------------|-------------------------|----------------------------------------------|------------------------------------------------------|
| 24. | 3435 | 04 | 103 | 004 | 50 | 0.00 | 0.00 | 0.00 |
| 25. | 3435 | 04 | 103 | 006 | 35 | 1.25 | 1.25 | 100.00 |
| 26. | 3435 | 04 | 789 | 001 | 31 | 0.00 | 0.00 | 0.00 |
| 27. | 3435 | 04 | 796 | 001 | 31 | 0.05 | 0.05 | 100.00 |
| 28. | 3435 | 04 | 796 | 002 | 31 | 0.03 | 0.03 | 100.00 |
| 29. | 3435 | 04 | 800 | 002 | 31 | 0.57 | 0.57 | 100.00 |
| 30. | 3435 | 04 | 800 | 004 | 31 | 0.00 | 0.00 | 0.00 |
| 31. | 3435 | 04 | 800 | 009 | 31 | 0.00 | 0.00 | 0.00 |
| 32. | 3435 | 04 | 911 | 005 | 70 | 0.00 | 0.00 | 0.00 |
| 33. | 3435 | 60 | 911 | 001 | 70 | 0.00 | (-) 5.29 | * |
| TOTAL: | | | | | | 27.98 | 8.04 | |

Notes to Accounts

Annexure - I

Suspense and Remittance Balances

(Reference to item No. 4(iii) of NTA)

(₹ in Crore)

| Name of the Major/Minor Head | 2018-19 | | 2019-20 | | 2020-21 | |
|---------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8658-Suspense Accounts | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 101-PAO Suspense | 168.06 | 3.91 | 187.76 | 5.63 | 34.99 | -1.13 |
| Net | Dr.164.14 | | Dr.182.13 | | Dr.36.12 | |
| 102-Suspense Account (Civil) | 1,103.81 | 1,103.03 | 1,261.17 | 1,338.14 | 714.73 | 338.41 |
| Net | Dr.0.78 | | Cr.76.97 | | Dr.376.32 | |
| 110-RB Suspense CAO | 526.52 | 278.94 | 544.82 | 279.00 | 82.36 | -0.02 |
| Net | Dr.247.58 | | Dr.265.82 | | Dr. 82.38 | |
| 112-TDS Suspense | 0.00 | 42.33 | 0.00 | 185.19 | 0.00 | 269.40 |
| Net | Cr.42.33 | | Cr.185.19 | | Cr.269.40 | |
| 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 | 66,587.64 | 66,973.96 | 66,587.64 | 66,973.96 | 66,587.64 |
| Net | Dr.386.32 | | 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– J

Department wise list of old loans remaining unaltered

(Reference to Para 5(c) of the NTA)

(₹ in Crore)

| Sl. No. | Name of Department | Financial Years | 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–K

**Statement showing Department wise loan sanctioned to the defaulting loanees
(Reference to Para 5 (c) of the NTA)**

| Sl. No. | Name of Department | No. of Loans | No. of Loanees # | Loan Amount (₹ in Crore) |
|----------------|---------------------------------------------------|---------------------|-------------------------|-------------------------------------|
| 1. | Information & Cultural Affairs | 442 | 2 | 121.73 |
| 2. | Urban Development & Municipal Affairs | 273 | 1 | 1,874.23 |
| 3. | Micro, Small & Medium Scale Enterprises & Textile | 1,195 | 9 | 979.61 |
| 4. | Industry Commerce & Enterprises | 2,581 | 9 | 762.50 |
| 5. | Transport | 1,918 | 6 | 2,930.25 |
| 6. | Public Works | 54 | 2 | 844.15 |
| 7. | Health & Family Welfare | 19 | 1 | 7.22 |
| | Total | 6,482 | 30 | 7,519.69 |

Note: No fresh loan was sanctioned by Power & Non-Conventional Energy Department and Tourism Department during 2020-21. Consequently, the same has not been included, although defaulting.

Indicates No. of Loanees during 2020-2021.

Notes to Accounts

Annexure– L**Statement showing Loanees who accepted the loan balances****(Reference to Para 5(c) of the NTA)**

| Sl. No. | Name of Loanee | Major Head of Account |
|----------------|----------------------------------------------|------------------------------------------------------------------------------------|
| 1. | The Electro Medical & Allied Industries Ltd. | 6210- Loans for Health & Family Welfare 6858- Loans for Engineering Industries |
| 2. | W.B. Film Development Corporation Ltd. | 6220-Loans for Information and Publicity |
| 3. | W.B. Agro Industries Corporation Ltd. | 6401-Loans for Crop Husbandry |
| 4. | The Durgapur Projects Ltd. | 6801- Loans for Power Projects 6860-Loans for Consumers Industries |
| 5. | Westinghouse Saxby Farmer Ltd. | 6858- Loans for Engineering Industries 7075- Loans for Other Transport Services |
| 6. | Britannia Engineering Ltd. | 6858- Loans for Engineering Industries 7075- Loans for Other Transport Services |
| 7. | W.B. Highway Dev. Corporation Ltd. | 7075-Loans for Other Transport Services |

Note: Only 7 out of the 124 loanees have confirmed the balances.

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