



सत्यमेव जयते

Finance Accounts (Volume-I) 2018-19



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)

2018-19

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 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of West Bengal and the statements received from the Reserve Bank of India. Statement Nos. 9, 17(b) & (c), 19(1), 20, Explanatory notes to Statement No. 14, Appendix-IV and Appendix-IX in this compilation have been prepared directly from the information received from the Government of West Bengal/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of West Bengal are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts 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 and Entitlement), West Bengal. The audit of these accounts is independently conducted through the office of the Principal Accountant General (General & Social Sector Audit), 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 2018-19.

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 2019.

Emphasis of Matter

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

1. Despite West Bengal Treasury Rule 6.09, which states “Personal Deposit Account created by debit to the Consolidated Fund of the State shall be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State”, it was noted that there was a balance of ₹5,466.07 crore in 159 PD Accounts as on 31 March 2019. Similar year-end balances have been noticed in 2017-18 with ₹4,281.98 crore in 157 PD Accounts, in 2016-17 with ₹5,140.70 crore in 153 PD Accounts, in 2015-16 ₹4,769.43 crore in 150 PD Accounts and in 2014-15 ₹3,721.10 crore in 150 PD Accounts. Non-transfer of unspent balances lying in PD Accounts to Consolidated Fund of the State entails the risk of misuse of Public fund, fraud and misappropriation.

(Paragraph 2(vi) of Notes to Accounts)

2. The Departments had drawn 2,432 Abstract Contingent (AC) bills for an amount of ₹785.91 crore in the financial year 2018-19 and submitted only 1,191 Detailed Contingent (DC) bills for an amount of ₹352.80 crore. Thus, 1,241 DC bills amounting to ₹433.11 crore were not submitted as of August 2019. There is, therefore, no assurance that the expenditure of ₹433.11 crore had actually been incurred during the financial year for the purpose which it was sanctioned/ authorised by the Legislature. This is a possible overstatement of expenditure in the year 2018-19. Further, a total of 7,496 DC bills amounting to ₹1,372.30 crore for the years up to 2016-17 and 790 DC bills amounting to ₹366.42 crore for the year 2017-18 were yet to be submitted by the Departments. Advances drawn and not accounted for increase the possibility of wastage/misappropriation/ malfeasance etc.

(Paragraph 2(iv) of Notes to Accounts)

3. During 2018-19, a total of 67,952 Utilisation Certificates (UCs) for an amount of ₹42,825.46 crore were awaited from the departments of the State Government. There is, therefore, no assurance that the expenditure of ₹42,825.46 crore had actually been incurred for the purposes for which it was authorised. Utilisation of funds could also not be ascertained for an amount of ₹1,57,946.71 crore because of non-receipt of 2,88,705 UCs for the period up to 2017-18. As of September 2019, a total of 3,56,657 UCs were awaited for an amount of ₹2,00,772.17 crore. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

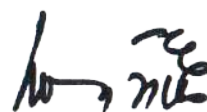
(Paragraph 2(v) of Notes to Accounts)

4. With automation of the collection of Goods and Services Tax (GST) having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

The above findings are detailed in the State Finances Audit Report of the Government of West Bengal for the year 2018-19.

Date: 18 JULY 2020

Place: New Delhi



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of West Bengal for 2018-2019 was ₹ 20.00 crore.

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

Guide to the Finance Accounts

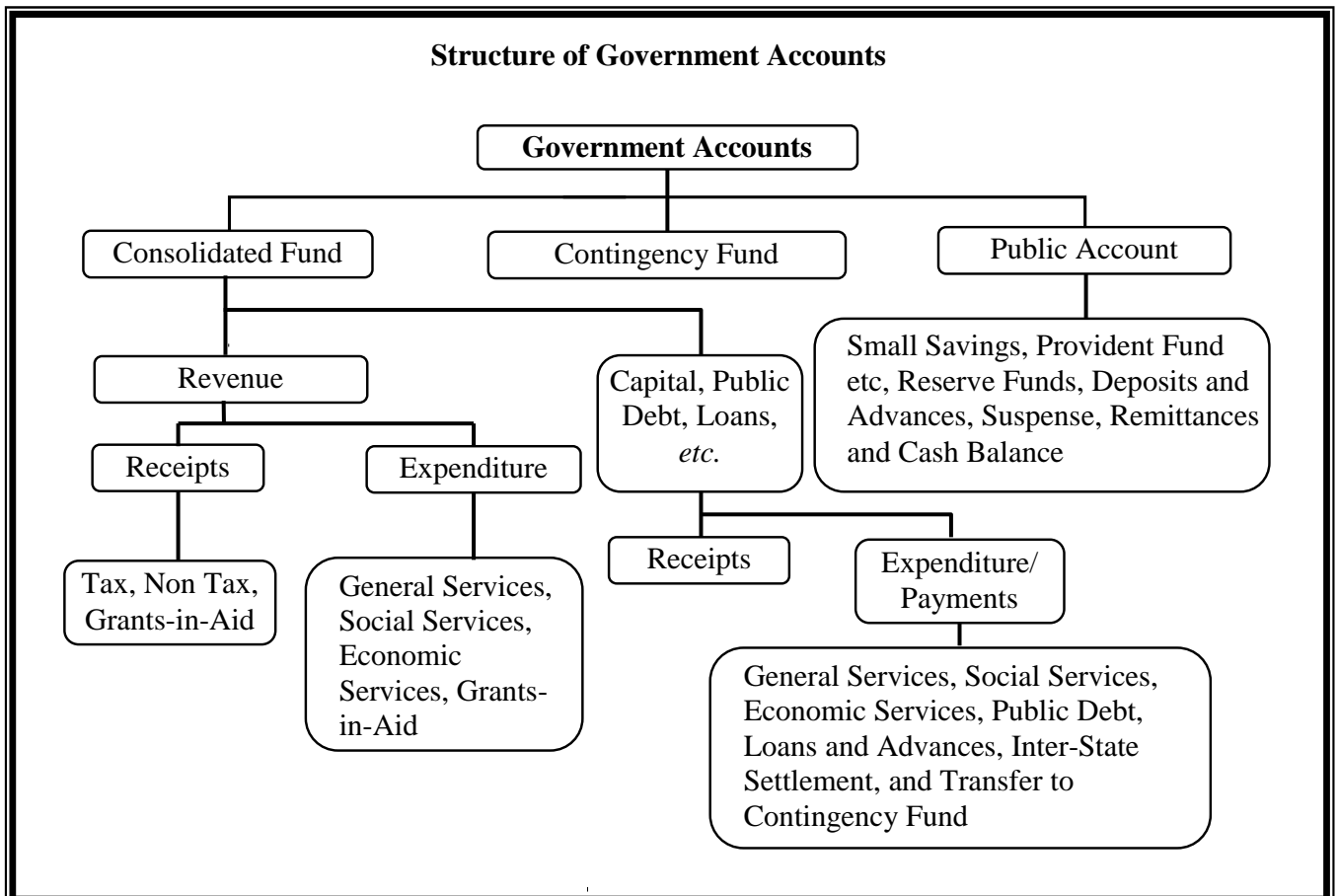
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (two characters), Detailed Heads (two or three digits) and Object Heads (two or three digits). Major Heads represent functions of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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2019).

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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Sub-head 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 (Plan Scheme Expenditure)

D. Periodical and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

E. Rounding:

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

Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Assets(a)	Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		21, 22 and Annexure to Statement 2	0.37	0.38
(ii) Departmental Balances			(-) 0.36	(-) 0.36
(iii) Permanent Imprest			2.60	2.50
(iv) Cash Balance Investments			59,76.95	85,70.10
(v) Deposit with Reserve Bank of India			(-) 5.82	(-) 20.96
(vi) Investments from Earmarked Funds (b)			1,16,33.37	1,03,07.52
Total :Cash			1,76,07.11	1,88,59.18
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.		8, 19	1,74,27.21	1,58,83.84
(ii) Other Capital Expenditure		5, 16	10,41,24.16	8,19,50.21
Total : Capital Expenditure			12,15,51.37(x)	9,78,34.05
Contingency Fund (unrecouped)		5,16	1.05	0.64
Loans and Advances		21	1,27,80.07	1,27,18.99
Advances with departmental officers		7,18	29.32	29.32
Suspense and Miscellaneous Balances		21	0.00	0.00
Remittance Balances		21	4,83.84	4,86.03
Cumulative excess of expenditure over receipts (c)			25,44,10.82	24,47,03.66
Grand Total			40,68,63.58	37,46,31.87

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Liabilities(a)	Reference (Sl. No.)		As at 31 March 2019	As at 31 March 2018
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government		6,17	32,60,64.47	30,17,77.99
(ii) Loans and Advances from Central Government		6,17		
Non-Plan Loans			(-) 1,23.74	3,11.12
Loans for State Plan Schemes			1,36,79.54	1,39,17.18
Loans for Central Plan Schemes			(-) 0.03	(-) 0.03
Loans for Centrally Sponsored Plan Schemes			(-) 0.03	(-) 0.03
Other Loans			8,01.78	4.83
Total : (ii)			1,43,57.52	1,42,33.07
Total Borrowings			34,04,21.99	31,60,11.06
Contingency Fund (Corpus)		21	20.00	20.00
Liabilities on Public Account				
(i) Small Savings , Provident Funds, etc.		6, 21	1,56,37.35	1,45,09.56
(ii) Deposits		21	3,63,80.35	3,06,67.74
(iii) Reserve Funds		21	1,24,93.40	1,00,80.23
(iv) Remittance Balances		21	0.00	0.00
(v) Suspense and Miscellaneous(d)		21	19,10.49	33,43.28
Total Liabilities			6,64,21.59	5,86,00.81
Cumulative excess of receipts over Expenditure (c)				
Grand Total			40,68,63.58	37,46,31.87

Explanatory Notes :

- a) The figure of assets and liabilities are cumulative figures. Please also see note 1(ii) in the Section 'Notes to Accounts'.
- b) There is no investment out of earmarked funds in shares of companies during 2017-2018 and 2018-2019.
- c) The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year was due to disinvestment of ₹7,60.85 crore [(6,53.00-5,83.65) + 6,91.50] in respect of Petro Chemical Complex at Haldia..
- d) 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Imprest' which are included separately under 'Cash'.
- x) Excludes ₹5,83.65 crore as reduction of investment under head '4856-00-190-SP001-Setting up of a Petro Chemical Complex at Haldia' in the year 2015-2016.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts		Disbursements			
	2018-2019	2017-2018		2018-2019	2017-2018
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statements 3 & 14)	14,59,75.25	13,12,70.39	Revenue Expenditure (Ref. Statements 4-A, 4-B & 15)	15,63,73.91	14,10,77.36
Tax revenue (raised by the State) (Ref. Statements 3 & 14)	6,07,32.28	5,27,20.57	Salaries ¹ (Ref. Statements 4-B & Appendix -I)	1,49,15.19	1,38,38.89
Non-tax revenue (Ref. Statements 3 & 14)			Subsidies ¹ (Ref. Appendix - II)	1,34,02.65	1,16,77.09
			Grants-in-Aid ^{1,2} (Ref. Statements 10 & Appendix- III)	5,70,98.42	5,44,75.57
Interest receipts (Ref. Statements 3 & 14)	8,06.02	13,95.68	General services (Ref. Statements 4 & 15)		
Others (Ref. Statements 3)	28,51.57	17,21.49	Interest Payment and service of debt (Ref. Statements 4-A & 15)	2,93,11.14	2,82,73.76
Total (Ref. Statements 3 & 14)	36,57.59	31,17.17	Pension (Ref. Statements 4-A & 15)	1,60,63.00	1,45,88.08
Share of Union Taxes/Duties (Ref. Statements 3 & 14)	5,57,75.72	4,93,21.10	Others (Ref. Statements 4-B)	44,86.33	31,18.82
			Total General Services (Ref. Statements 4-A & 15)	4,98,60.47	4,59,80.66
			Social Services (Ref. Statements 4-A & 15)	86,21.69	95,94.74
			Economic Services (Ref. Statements 4-A & 15)	19,72.91	50,22.03
Grants from Central Government (Ref. Statements 3 & 14)	2,58,09.66	2,61,11.54	Compensation and assignment to Local Bodies and PRIs (Ref. Statements 4-A & 15)	4,88.73	4,88.38
Revenue Deficit	1,03,98.66	98,06.97	Revenue Surplus	0.00	0.00
Section- B: Capital					
Capital Receipts (Ref. Statements 3 & 14)	6,91.50	0.00	Capital Expenditure ³ (Ref. Statements 4-A, 4-B & 16)	2,37,17.32	1,93,68.08
			General Services (Ref. Statements 4-A & 16)	9,26.98	10,02.87
			Social Services (Ref. Statements 4-A & 16)	73,23.69	76,05.76
			Economic Services (Ref. Statements 4-A & 16)	1,54,66.65	1,07,59.45
Recoveries of Loans and Advances (Ref. Statements 3,7 & 18)	8,04.42	2,13.59	Loans and Advances disbursed (Ref. Statements 4-A, 7 & 18)	8,65.49	(-)30.56
			General Services (Ref. Statements 4-A, 7 & 18)	0.00	0.00
			Social Services (Ref. Statements 4-A, 7 & 18)	3,74.75	1,77.97
			Economic Services (Ref. Statements 4-A, 7 & 18)	4,88.80	(-)2,10.76
			Others (Ref. Statement 7)	1.94	2.23
Public debt receipts (Ref. Statements 3,6 & 17)	7,01,96.95	4,57,43.81	Repayment of Public Debt (Ref. Statements 4-A, 6 & 17)	4,57,86.02	2,50,10.93
Internal Debt ⁴ (Market Loans, NSSF etc.) (Ref. Statements 3,6 & 17)	6,90,19.09	4,37,18.72	Internal Debt ⁴ (Market Loans, NSSF, etc.) (Ref. Statements 4-A, 6 & 17)	4,47,32.61	2,40,09.79

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

	Salary	Subsidy	Grants-in-Aid	Grants for Creation of Capital Assets
General Services	69,45.93	3.83	55.17	0.00
Social Services	55,62.27	1,05,77.13	3,97,18.69	42,83.91
Economic Services	24,06.99	28,21.69	1,73,24.56	57,29.94

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

2. Grants-in-Aid includes the total of dedicated Object Head '31' and excludes the figures of 'compensation and assignment of taxes, duties to the Local Bodies' under Major Head '3604' which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.
3. There is no salary expenditure under Section -B "Capital Expenditure" during 2018-19.
4. An amount of ₹61,24.64 crore represents expenditure towards National Small Savings Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2018-2019	2017-2018		2018-2019	2017-2018
Loans from GoI (Ref. Statements 3,6 & 17)	11,77.86	20,25.09	Loans from GoI (Ref. Statements 4-A, 6 & 17)	10,53.41	10,01.14
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	21,76,68.12	17,72,27.79	Total Expenditure Consolidated Fund (Ref. Statement 4)	22,67,42.74	18,54,25.81
Deficit in Consolidated Fund	90,74.62	81,98.02	Surplus in Consolidated Fund	0.00	0.00
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.39	0.20	Contingency Fund (Ref. Statement 21)	0.80	0.64
Part III Public Account⁵					
Small Savings (Ref. Statement 21)	38,02.57	37,27.52	Small Savings (Ref. Statement 21)	26,74.78	25,64.22
Reserves & Sinking Funds (Ref. Statement 21)	25,47.85	29,97.33	Reserves & Sinking Funds (Ref. Statement 21)	14,60.54	42,21.48
Deposits (Ref. Statement 21)	8,48,35.33	7,51,11.36	Deposits (Ref. Statement 21)	7,91,22.72	7,25,04.75
Advances (Ref. Statement 21)	0.00	0.28	Advances (Ref. Statement 21)	0.00	0.26
Suspense and Miscellaneous⁶ (Ref. Statement 21)	24,81,97.00	33,74,13.19	Suspense and Miscellaneous⁶ (Ref. Statement 21)	24,70,36.75	33,18,02.00
Remittances (Ref. Statement 21)	(-)0.08	(-)0.70	Remittances (Ref. Statement 21)	(-)2.27	(-)5.81
Total Receipts Public Account (Ref. Statement 21)	33,93,82.68	41,92,48.98	Total Disbursements Public Account (Ref. Statement 21)	33,02,92.52	41,10,86.90
Deficit in Public Account	0.00	0.00	Surplus in Public Account	90,90.16	81,62.08
Opening Cash Balance	(-)20.58	15.79	Closing Cash Balance	(-)5.45	(-)20.58
Increase in Cash Balance	15.13	0.00	Decrease in Cash Balance	0.00	36.37

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 2019. There was a difference of ₹17.33 crore (Cr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹5.82 crore (Cr.) and that intimated by the Reserve Bank of India for ₹(-)11.51 crore (Cr.).

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2019	As on 1 April 2018
(₹ in Crore)		
(a) General Cash Balances -		
(1) Cash in Treasuries	0.37	0.38
(2) Deposits with Reserve Bank	(-) 5.82	(-)20.96
Total :	(-) 5.45	(-)20.58
(3) Add-Investment held in Cash Balance Investments Account	59,76.95	85,70.10
Total - (a)	59,71.50	85,49.52
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	(-) 0.36	(-)0.36
(2) Permanent advances for contingent expenditure with Departmental Officers	2.60	2.50
(3) Investments of Earmarked Funds	1,16,33.37	1,03,07.52
Total – (b)	1,16,35.61	1,03,09.66
Total – (a) and (b)	1,76,07.11	1,88,59.18

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 ₹17.33 crore (Cr.) between the figure of “Deposits with Reserve Bank” reflected in the accounts as ₹5.82 crore (Cr.) and that by the Reserve Bank of India as (-) ₹11.51 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 2018-2019 advised to the RBI till 10 April 2019.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 10 April and not simply the daily balance on 31 March.

(b) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹2.48 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Normal and Special Ways and Means Advances/Overdrafts from time to time.

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

(c) The limit for Normal Ways and Means Advances to the State Government was ₹18,95.00 Crore w.e.f. 01.04.2018. 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)
01.04.2018	8,19.25	17.04.2018	8,56.26	26.04.2018	6,44.58
03.04.2018	8,60.17	21.04.2018	2,04.14	03.05.2018	34,51.26
11.04.2018	8,58.51	23.04.2018	6,59.48	08.05.2018	34,51.28
16.04.2018	9,45.07	24.04.2018	6,34.86	09.05.2018	34,54.88

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)
14.05.2018	34,62.68	28.08.2018	3,83.68	11.12.2018	3,16.85
15.05.2018	34,59.33	06.09.2018	3,84.11	21.12.2018	2,22.71
21.05.2018	34,62.09	17.09.2018	3,91.61	26.12.2018	2,22.63
22.05.2018	34,59.33	19.09.2018	3,99.66	01.01.2019	2,63.63
24.05.2018	34,61.33	20.09.2018	3,97.01	02.01.2019	2,66.81
25.05.2018	34,61.67	21.09.2018	4,07.79	08.01.2019	2,71.14
29.05.2018	34,62.89	24.09.2018	4,20.04	09.01.2019	2,74.31
02.06.2018	34,41.48	25.09.2018	4,07.73	11.01.2019	2,77.32
04.06.2018	34,67.03	27.09.2018	4,08.11	14.01.2019	2,84.20
05.06.2018	34,72.06	01.10.2018	3,48.47	15.01.2019	2,77.51
06.06.2018	34,71.83	03.10.2018	5,11.46	16.01.2019	2,77.50
11.06.2018	34,81.55	11.10.2018	5,02.75	24.01.2019	2,77.57
12.06.2018	34,71.69	23.10.2018	4,78.24	28.01.2019	2,80.66
26.06.2018	34,76.05	03.11.2018	4,77.77	29.01.2019	2,78.87
02.07.2018	30,74.01	05.11.2018	4,78.24	02.02.2019	2,44.76
03.07.2018	30,59.03	08.11.2018	4,76.80	04.02.2019	2,82.15
07.07.2018	30,54.08	09.11.2018	4,80.76	15.02.2019	5,72.23
09.07.2018	30,75.04	14.11.2018	4,80.82	28.02.2019	5,81.89
10.07.2018	30,59.63	15.11.2018	4,84.27	06.03.2019	5,82.33
11.07.2018	30,61.01	22.11.2018	4,97.09	18.03.2019	5,91.53
13.07.2018	30,61.08	23.11.2018	4,96.28	19.03.2019	5,98.75
16.07.2018	30,62.00	26.11.2018	5,26.47	20.03.2019	6,02.33
17.07.2018	30,61.09	27.11.2018	4,98.45	21.03.2019	5,80.57
24.07.2018	30,61.12	29.11.2018	4,99.73	22.03.2019	6,05.30
25.07.2018	31,75.76	03.12.2018	5,26.97	25.03.2019	6,17.53
30.07.2018	31,77.10	04.12.2018	3,13.59	26.03.2019	7,93.52
02.08.2018	3,75.77	05.12.2018	3,16.95	27.03.2019	7,93.90
16.08.2018	3,82.12	10.12.2018	3,21.15	28.03.2019	7,46.64

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

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2018-2019 is given below:-

- | | | | |
|-------|---|-----|----------|
| (i) | Number of days on which the minimum balance was maintained without taking any Advance | --- | 283 days |
| (ii) | Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances | --- | 82 days |
| (iii) | Number of days on which the minimum balance was maintained by taking Normal Ways and Means Advance | --- | 47 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 | --- | 20 days |

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2018-2019 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 01.04.2018 to 31.03.2019

The rate of Interest is as follows:

(i) Shortfall in the minimum balance (Repo Rate)			
With Effect From	01.04.2018	03.08.2018	31.03.2019
Shortfall in the minimum balance (Repo Rate)	6.00 <i>per cent</i>	6.50 <i>per cent</i>	6.25 <i>per cent</i>
(ii) Ways & Means Advances			
(a) Normal for 1 to 90 days (Repo Rate)	6.00 <i>per cent</i>	6.50 <i>per cent</i>	6.25 <i>per cent</i>
(b) Normal – Beyond 90 days (Repo Rate +1 <i>per cent</i>)	7.00 <i>per cent</i>	7.50 <i>per cent</i>	7.25 <i>per cent</i>
(c) Special (Repo Rate – 1 <i>per cent</i>)	5.00 <i>per cent</i>	5.50 <i>per cent</i>	5.25 <i>per cent</i>
(iii) Overdraft			
(a) upto 100 per cent of Normal W.M.A. (Repo Rate +2 <i>per cent</i>)	8.00 <i>per cent</i>	8.50 <i>per cent</i>	8.25 <i>per cent</i>
(a) Above 100 per cent of Normal W.M.A. (Repo Rate +5 <i>per cent</i>)	11.00 <i>per cent</i>	11.50 <i>per cent</i>	11.25 <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 ₹10,39,94.32 crore were purchased and amounting to ₹10,65,87.47 crore were sold during the period from 01.04.2018 to 31.03.2019. An amount of ₹1,38.53 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 31.03.2019 are given below :-

Particulars	Cash Balance Investment Account	Earmarked Funds	Total
			(₹ in Crore)
1) Securities of Government of India/Other State Governments	---	1,14,49.74	1,14,49.74
2) Government of India Treasury Bills	59,76.95	---	59,76.95
3) Other Investment	---	1,83.63	1,83.63
Total	59,76.95	1,16,33.37	1,76,10.32

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	2018-2019	2017-2018
I. TAX AND NON-TAX REVENUE		
A. Tax Revenue	(₹ in Crore)	
A1. Own Tax revenue		
Goods and Services Tax (SGST)	2,70,67.20	1,49,63.74
Land Revenue	28,46.82	28,74.51
Stamps and Registration fees	56,20.01	52,60.77
State Excise	1,06,22.45	93,40.05
Sales Tax	78,13.03	1,29,99.34
Taxes on goods and passengers	4,35.36	15,31.96
Taxes on Vehicles	25,62.58	23,17.23
Other Taxes on Income and Expenditure	5,60.78	5,29.20
Others	32,04.05	29,03.77
A2. Share of net proceeds of Taxes		
Goods and Services Tax (IGST & CGST)	1,48,65.19	56,81.04
Corporation Tax	1,93,96.92	1,51,06.89
Taxes on Income other than Corporation Tax	1,42,85.01	1,27,56.68
Taxes on Wealth	7.11	(-) 0.45
Customs	39,53.66	49,78.60
Union Excise Duties	26,27.45	52,04.10
Service Tax	5,10.55	55,94.25
Other Taxes and Duties on Commodities and Services	1,29.83	(-) 0.01
Others	0.00	0.00
Total A	11,65,08.00	10,20,41.67

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

2018-2019

2017-2018

(₹ in Crore)

B. Non-tax Revenue

Interest receipts	8,06.02(x)	13,95.68
Miscellaneous General services	12,93.28	1,31.57
Non-ferrous Mining and Metallurgical Industries	3,26.48	4,22.19
Medical and Public Health	2,61.80	2,10.48
Police	2,54.48	1,87.10
Other Administrative Services	1,34.38	1,33.95
Forestry and Wild Life	88.28	93.74
Roads and Bridges	74.48	1,24.43
Education, Sports, Art and Culture	62.51	68.31
Dividends and Profits	47.46	36.60
Dairy Development	37.16	38.61
Other General Economic Services	34.48	39.62
Public Works	30.64	38.88
Food Storage and Warehousing	28.95	6.02
Labour and Employment	23.52	6.03
Urban Development	21.81	33.87
Public Service Commission	19.62	14.85
Minor Irrigation	17.95	17.35
Major Irrigation	5.15	6.64
Civil Supplies	14.60	11.31
Housing	10.93	10.30
Co-operation	8.53	10.05
Crop Husbandry	7.69	8.17
Water Supply and Sanitation	6.97	4.42
Contributions and Recoveries towards Pension and Other Retirement Benefits	6.03	5.37
Information and Publicity	5.54	4.25
Fisheries	5.40	8.02
Animal Husbandry	2.99	8.81
Village and Small Industries	1.91	1.49
Industries	1.83	18.74
Tourism	1.45	3.39
Social Security and Welfare	1.41	3.73

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2018-2019	2017-2018
	(₹ in Crore)	
Ports and Light Houses	0.88	0.50
Jails	0.71	1.30
Other Agricultural Programmes	0.45	0.35
Other Rural Development Programmes	0.15	4.33
Other Social Services	0.08	0.18
Stationery and Printing	0.08	0.12
Hill Areas	0.07	0.09
Other Industries	0.05	2.53
Plantations	0.03	0.02
Family Welfare	0.01	0.00
Petroleum	0.01	0.01
Power	0.00	0.00
Medium Irrigation	11.34	2.20
Other Special Areas Programmes	0.00	0.71
Civil Aviation	0.00	0.76
Land Reforms	0.00*	0.01
Non Conventional Sources of Energy	0.00*	0.00
Inland Water Transport	0.00*	0.00
Other Scientific Research	0.00	0.02
Agricultural Research and Education	0.00*	0.06
Others	0.00	0.00
Total B	36,57.59	31,17.17

II. GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-in-Aid from Central Government

Non Plan Grants	0.26	0.15
Other Grants	0.26(a)	0.15

(*) Receipts below ₹ 1 lakh even after rounding

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2018-2019	2017-2018
	(₹ in Crore)	
Grants for Centrally Sponsored Schemes	1,56,86.06	1,57,34.11
Central Assistance/Share	1,56,84.44	1,57,24.46
Externally Aided Projects-Grants for Centrally Sponsored Schemes	1.62	9.65
Grant for Centrally Plan Schemes	1.62	0.00
Other Grants	1.62(a)	0.00
Finance Commission Grants	41,89.11	52,83.47
Grants for Rural Local Bodies	27,40.69	38,37.27
Grants for Urban Local Bodies	11,79.32	10,19.45
Grants-in-Aid for State Disaster Response Fund	2,69.10	4,26.75
Other Transfer/Grants to States/Union Territory with Legislature	59,32.61	50,93.82
Grants under Proviso to Article 275(1) of the Constitution	92.36	53.77
Grants towards contribution to National Disaster Response Fund (NDRF)	0.45	3,25.23
Grants from Central Road Fund	1,38.33	1,45.01
Grants to cover gap in resources	19,77.00	16,87.64
Special Assistance	37,24.47	28,82.16
Total C	2,58,09.66	2,61,11.55
Total Revenue Receipts (A+B+C)	14,59,75.25	13,12,70.39

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D. Capital Receipts

Disinvestment proceeds	6,91.50	0.00
Others	0.00	0.00
Total D	6,91.50(b)	0.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

2018-2019
2017-2018
(₹ in Crore)

E. Public Debt receipts

	2018-2019	2017-2018
Internal Debt	6,90,19.09	4,37,18.72
Market Loans	4,28,28.00	3,69,11.00
Ways & Mean Advance from the RBI	2,50,04.59	53,94.87
Bond	0.00	0.00
Loans from Financial Institutions	11,86.50	14,12.85
Special Securities issued to National Small Savings Fund	0.00	0.00
Other Loans	0.00	0.00
Loans and Advances from Central Government	11,77.86	20,25.09
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	0.00	20,25.09
Loans for Central Plan Scheme	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	11,77.86	0.00
Total E	7,01,96.95	4,57,43.81

F. Loans and Advances by State Government (Recoveries)	8,04.42	2,13.59
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G. Inter State Settlements	0.00	0.00
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Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	21,76,68.12	17,72,27.79
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- (a) The transaction initiated in Treasury wrongly. However, the matter has been taken up with the State Government.
- (b) The State Government right to receive such amount as State's Own Capital Receipts could not be validated in view of the fact that as per accounts of the State Government there are no investment in HPL.
- (x) For book adjustment refer to Statement No. 14 at page 95.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2018-2019

A. EXPENDITURE BY FUNCTION

(₹ in Crore)

	Revenue	Capital	L & A	Total
A- General Services				
A.1- Organs of State				
Parliament /State/Union Territory Legislatures	47.47	0.00	0.00	47.47
President, Vice President/Governor/Administrator of Union Territories	11.26	0.00	0.00	11.26
Council of Ministers	39.00	0.00	0.00	39.00
Administration of Justice	6,82.67	0.00	0.00	6,82.67
Elections	2,80.20	0.00	0.00	2,80.20
A.2- Fiscal Services				
Collection of taxes on Income and Expenditure	5.01	0.00	0.00	5.01
Land Revenue	5,81.21	0.00	0.00	5,81.21
Stamps and Registration	1,48.82	0.00	0.00	1,48.82
Collection of other Taxes on property and Capital Transactions	0.46	0.00	0.00	0.46
State excise	1,23.06	0.00	0.00	1,23.06
Taxes on Sales, Trade etc.	63.56	0.00	0.00	63.56
Taxes on Vehicles	29.95	0.00	0.00	29.95
Collection of Taxes on Commodities and Services	1,69.18	0.00	0.00	1,69.18
Other Taxes and Duties on Commodities and Services	8.96	0.00	0.00	8.96
Other Fiscal Services	6.33	0.00	0.00	6.33
A.3- Interest payment and Servicing of Debt				
Appropriation for Reduction or Avoidance of Debt	4,00.00	0.00	0.00	4,00.00
Interest Payments	2,89,11.14	0.00	0.00	2,89,11.14
A.4- Administrative Services				
Public Service Commission	35.24	0.00	0.00	35.24
Secretariat-General Services	2,50.14	0.00	0.00	2,50.14
District Administration	2,18.36	0.00	0.00	2,18.36
Treasury and Accounts Administration	1,29.23	0.00	0.00	1,29.23
Police	62,22.98	1,39.88	0.00	63,62.86
Jails	2,37.05	0.00	0.00	2,37.05

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2018-2019			Total
	Revenue	Capital	L & A	
Stationery and Printing	24.15	0.00	0.00	24.15
Public Works	5,95.35	7,81.35	0.00	13,76.70
Other Administrative Services	6,17.90	5.75	0.00	6,23.65
A.5- Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	1,60,63.00	0.00	0.00	1,60,63.00
Miscellaneous General Services	9,63.72	0.00	0.00	9,63.72
Total General Services (A)	5,68,65.40	9,26.98	0.00	5,77,92.38
B-Social Services				
B.1- Education, Sports, Art and Culture				
General Education	2,66,44.08	9,97.50	0.00	2,76,41.58
Technical Education	5,94.99	0.00	0.00	5,94.99
Sports and Youth Services	7,72.56	0.00	0.00	7,72.56
Art and Culture	3,52.95	0.00	0.00	3,52.95
B.2- Health and Family Welfare				
Medical and Public Health	76,20.74	12,37.46	0.05	88,58.25
Family Welfare	8,19.42	0.00	0.00	8,19.42
B.3- Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	12,84.95	19,51.71	0.00	32,36.66
Housing	1,53.92	1,05.81	0.00	2,59.73
Urban Development	64,52.38	19,05.99	3,73.40	87,31.77
B.4- Information and Broadcasting				
Information and Publicity	1,75.40	10.53	1.30	1,87.23
B.5- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities	23,96.96	73.17	0.00	24,70.13

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2018-2019			
	Revenue	₹ in Crore		Total
		Capital	L & A	
B.6- Labour and Labour Welfare				
Labour and employment	1,86.15	0.00	0.00	1,86.15
B.7- Social Welfare and Nutrition				
Social Security and Welfare	1,82,46.92	9,87.90	0.00	1,92,34.82
Nutrition	17,61.16	0.00	0.00	17,61.16
Relief on Account of Natural Calamities	6,81.85	0.00	0.00	6,81.85
B.8- Others				
Other Social Services	2,44.52	53.62	0.00	2,98.14
Secretariat- Social Services	3,74.74	0.00	0.00	3,74.74
Total Social Services (B)	6,87,63.69	73,23.69	3,74.75	7,64,62.13
C- Economic Services				
C.1- Agriculture and Allied Activities				
Crop Husbandry	56,61.83	2,56.63	0.00	59,18.46
Soil and Water Conservation	1,12.29	0.41	0.00	1,12.70
Animal Husbandry	5,19.11	59.47	0.00	5,78.58
Dairy Development	97.18	1.20	0.00	98.38
Fisheries	1,49.09	8.23	0.00	1,57.32
Forestry and Wild Life	5,97.36	7.55	0.00	6,04.91
Plantations	0.00	0.00	0.00	0.00
Food, Storage and Warehousing	1,99.43	1,58.90	0.00	3,58.33
Agricultural Research and Education	1,64.81	11.81	0.00	1,76.62
Agricultural Financial Institutions	0.00	0.00	0.00	0.00
Co-operation	2,88.56	2.25	3.84	2,94.65
Other Agricultural Programmes	1,21.15	1,22.02	0.00	2,43.17
C.2- Rural Development				
Special Programmes for Rural Development	3,81.51	0.00	0.00	3,81.51
Rural Employment	84,73.77	0.00	0.00	84,73.77

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2018-2019			Total
	Revenue	Capital	L & A	
Land Reforms	25.23	0.00	0.00	25.23
Other Rural Development Programmes	64,20.93	25,75.69	0.00	89,96.62
C.3- Special Areas Programmes				
Hill Areas	8,79.19	0.00	0.00	8,79.19
Other Special Areas Programmes	3,72.10	18,67.85	0.00	22,39.95
C.4- Irrigation and Flood Control				
Major Irrigation	2,55.00	2,47.91	0.00	5,02.91
Medium Irrigation	51.45	49.01	0.00	1,00.46
Minor Irrigation	4,55.03	5,95.75	0.00	10,50.78
Command Area Development	7.72	0.00	0.00	7.72
Flood Control and Drainage	4,37.77	9,05.67	0.00	13,43.44
C.5- Energy				
Power	19,43.25	17,52.19	5,16.12	42,11.56
New and Renewable Energy	47.42	0.00	0.00	47.42
C.6- Industry and Minerals				
Village and Small Industries	3,69.12	4,69.16	2.18	8,40.46
Industries	(-)39.03	0.00	0.00	(-)39.03
Non- Ferrous Mining and Metallurgical Industries	7.30	0.00	0.00	7.30
Fertilizer Industries	0.00	0.00	0.00	0.00
Petro- Chemical Industries	0.00	0.00	0.00	0.00
Chemicals and Pharmaceutical Industries	0.00	20.28	1.80	22.08
Engineering Industries	0.00	4,78.85	5.43	4,84.28
Telecommunication and Electronic Industries	0.00	0.00	0.00	0.00
Consumer Industries	0.00	(-)23.04	1,03.50	80.46
Other Industries	0.00	0.00	1.88	1.88
Other Outlays on Industries and Minerals	0.00	5,25.37	(-)1,73.94	3,51.43
C.7- Transport				
Ports and Light Houses	1.01	0.00	0.00	1.01
Civil Aviation	1.34	0.00	0.00	1.34
Roads and Bridges	7,21.44	50,59.08	0.00	57,80.52

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2018-2019

(₹ in Crore)

	Revenue	Capital	L & A	Total
Road Transport	10,51.77	1,24.17	1,66.76	13,42.70
Inland Water Transport	0.58	82.62	22.09	1,05.29
Other Transport Services	0.39	0.00	(-),1,62.36	(-),1,61.97
C.8- Science, Technology and Environment				
Other Scientific Research	42.38	0.00	0.00	42.38
Ecology and Environment	41.38	0.00	0.00	41.38
C.9- General Economic Services				
Secretariat- Economic Services	1,16.45	0.00	0.00	1,16.45
Tourism	1,49.83	91.02	0.00	2,40.85
Census Surveys and Statistics	35.03	0.00	0.00	35.03
Civil Supplies	77.86	0.00	0.00	77.86
General Financial and Trading Institutions	0.00	16.28	1.50	17.78
Other General Economic Services	18.06	0.32	0.00	18.38
Total Economic Services (C)	3,02,56.09	1,54,66.65	4,88.80	4,62,11.54
D- Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	4,88.73	0.00	0.00	4,88.73
E- Public Debt				
Internal Debt of the State Government	0.00	0.00	4,47,32.61	4,47,32.61
Loans and Advances from the Central Government	0.00	0.00	10,53.41	10,53.41
F- Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	1.94	1.94
Total : Grants-in-Aid and Contributions, Public Debt and Loans	4,88.73	0.00	4,57,87.96	4,62,76.69
Total : Expenditure in Consolidated Fund	15,63,73.91	2,37,17.32	4,66,51.51	22,67,42.74

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2018-2019			2017-2018			2016-2017		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Grants-in-Aid-General	3,40,13.35	1.67	3,40,15.02	5,49,65.25	0.00	5,49,65.25	5,26,74.78	0.00	5,26,74.78
Interest/Dividend	2,88,53.53	0.00	2,88,53.53	2,80,23.40	0.00	2,80,23.40	2,56,62.12	0.00	2,56,62.12
Grants -in-Aid-Salaries	2,35,73.91	0.00	2,35,73.91	0.00	0.00	0.00	0.00	0.00	0.00
Major Works/Land and Buildings	0.57	2,11,13.02	2,11,13.59	0.00	1,69,56.69	1,69,56.69	7.09	1,09,38.67	1,09,45.76
Pensions/Gratuities	1,62,00.88	0.00	1,62,00.88	1,48,27.65	0.00	1,48,27.65	1,41,46.90	0.00	1,41,46.90
Salaries	1,49,15.19	0.00	1,49,15.19	1,38,38.89	0.00	1,38,38.89	1,30,26.42	0.63	1,30,27.05
Subsidies	1,34,02.65	0.00	1,34,02.65	1,16,77.09	0.00	1,16,77.09	95,87.13	0.00	95,87.13
Grants for creation of Capital Assets	1,00,13.85	0.00	1,00,13.85(a)	73,60.16	0.00	73,60.16	52,45.23	0.00	52,45.23
Other Charges	38,06.94	0.00	38,06.94	35,44.87	0.15	35,45.02	23,27.50	0.11	23,27.61
Wages	30,52.07	0.00	30,52.07	24,54.09	0.00	24,54.09	22,43.65	0.00	22,43.65
Inter-Account transfer	10,88.60	17,92.29	28,80.89	10,35.84	18,68.75	29,04.59	27,67.54	2,00.86	29,68.40
Materials and Supplies/Stores and Equipments	24,90.84	0.00	24,90.84	21,56.01	0.00	21,56.01	19,81.93	0.00	19,81.93
Scholarships and Stipends	17,39.04	0.00	17,39.04	12,05.84	0.00	12,05.84	7,99.21	0.00	7,99.21
Investments	0.00	15,43.37	15,43.37	0.00	18,68.94	18,68.94	0.00	6,24.65	6,24.65
Minor Works/Maintenance	12,55.26	0.74	12,56.00(b)	10,22.52	0.00	10,22.52	8,54.66	12.66	8,67.32
Office Expenses	9,06.91	0.00	9,06.91(c)	7,88.01	0.00	7,88.01	7,03.85	0.00	7,03.85
Maintenance	8,63.93	0.00	8,63.93	8,56.51	0.00	8,56.51	8,05.81	0.00	8,05.81
Machinery and Equipment/Tools and Plants	0.42	8,40.10	8,40.52	1,98.79	4,56.58	6,55.37	2,01.68	1,99.38	4,01.06
Other Capital Expenditure	0.00	7,17.86	7,17.86	0.00	3,05.01	3,05.01	0.00	1,98.41	1,98.41
Purchase	4,44.68	0.00	4,44.68	3,10.74	0.00	3,10.74	3,06.44	0.00	3,06.44

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2018-2019			2017-2018			2016-2017		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Contributions	4,20.51	0.00	4,20.51	2,19.26	0.00	2,19.26	3,69.74	0.00	3,69.74
Outsourcing of Security, Cleaning & House Keeping Services	3,34.71	0.00	3,34.71	0.00	0.00	0.00	0.00	0.00	0.00
Computerization	2,52.63	12.21	2,64.84	1,36.92	4.31	1,41.23	1,85.75	5.64	1,91.39
Medical Reimbursements under WBHS 2008	2,17.91	0.00	2,17.91	1,54.21	0.00	1,54.21	1,20.54	0.00	1,20.54
Payment of Professional & Special Services	2,00.36	11.67	2,12.03	2,12.01	16.53	2,28.54	2,42.38	21.52	2,63.90
Advertisement and Publicity Expenses	2,01.04	0.00	2,01.04	1,35.28	0.00	1,35.28	1,06.05	0.00	1,06.05
P.O.L. (Police, Ambulance etc.)	1,76.69	0.00	1,76.69	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses	78.15	0.00	78.15	70.77	0.00	70.77	89.26	0.00	89.26
Rent, Rates and Taxes	75.75	0.00	75.75	76.73	0.00	76.73	80.13	0.00	80.13
Motor Vehicles	1.02	47.62	48.64(d)	32.23	48.55	80.78	1,93.74	26.57	2,20.31
Training	32.35	0.00	32.35	0.00	0.00	0.00	0.00	0.00	0.00
Clothing and Tentage (Police Uniform)	30.85	0.00	30.85	17.98	0.00	17.98	12.01	0.00	12.01
Arms and Ammunition	25.44	1.40	26.84	0.00	0.00	0.00	0.00	0.00	0.00
Secret Service Expenditure	24.58	0.00	24.58	0.00	0.00	0.00	0.00	0.00	0.00
Medical Reimbursements	16.77	0.00	16.77	15.34	0.00	15.34	15.34	0.00	15.34
Publications	13.27	0.00	13.27	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Expenses	12.44	0.00	12.44	0.00	0.00	0.00	0.00	0.00	0.00
Hospital and Sanitary Charges	0.89	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
Regeneration	0.00	0.88	0.88	21.81	0.00	21.81	20.35	0.00	20.35

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2018-2019			2017-2018			2016-2017		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Rewards	0.73	0.00	0.73	0.00	0.00	0.00	0.00	0.00	0.00
Employees Provident Fund	0.57	0.00	0.57	0.00	0.00	0.00	0.00	0.00	0.00
Renewals and Replacements	0.31	0.00	0.31	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Works	0.17	0.00	0.17	0.38	0.00	0.38	0.03	0.00	0.03
Escort Charges	0.02	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	4,93.54	6.35	4,99.89	2,48.28	0.67	2,48.95
Total :	15,87,39.78	2,60,82.83	18,48,22.61	14,58,52.12	2,15,31.86	16,73,83.98	13,50,25.54	1,22,29.77	14,72,55.31
Deduct recoveries	(-)23,65.87	(-)23,65.51	(-)47,31.38	(-)47,74.76	(-)21,63.78	(-)69,38.54	(-)11,07.98	(-)8,93.34	(-)20,01.32
Grand Total :	15,63,73.91	2,37,17.32	18,00,91.23	14,10,77.36	1,93,68.08	16,04,45.44	13,39,17.56	1,13,36.43	14,52,53.99

- (a) Excludes ₹13,45.16 crore disbursed to different grantee institutions for creation of Capital Assets but booked as Grants-in-Aid General.
- (b) Includes ₹0.37 crore misclassified under Minor Works/Maintenance instead of Major Works/Land and Buildings and ₹0.17 crore misclassified under Minor Works/ Maintenance instead of Advertisement and Publicity Expenses.
- (c) Excludes ₹4.36 crore misclassified under Maintenance instead of Office Expenses.
- (d) Includes ₹0.02 crore misclassified under Motor Vehicles instead of office Expenses.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-2018 1	Progressive Expenditure 2017-2018 2	Expenditure during 2018-2019 3	Progressive Expenditure 2018-2019 4	Increase(+)/ Decrease (-) in percentage 5
					(₹ in Crore)	
EXPENDITURE HEADS (CAPITAL ACCOUNT)						
A. Capital Account of General Services						
4055	Capital Outlay on Police	1,77.06	6,91.92	1,39.88	8,31.80(a)	(-) 21
4058	Capital Outlay on Stationery and Printing	0.00	0.54	0.00	0.54	0
4059	Capital Outlay on Public Works	7,64.92	36,38.58	7,81.35	44,19.93(a)	2
4070	Capital Outlay on other Administrative Services	60.89	4,15.38	5.75	4,21.13	(-) 91
	Total: A. Capital Account of General Services	10,02.87	47,46.42	9,26.98	56,73.40	(-) 8
B. Capital Account of Social Services						
(a) Capital Account of Education, Sports, Art and Culture						
4202	Capital Outlay on Education, Sports, Art and Culture	4,54.22	35,18.48	9,97.50	45,15.98(a)	120
	Total: (a) Capital Account of Education, Sports, Art and Culture	4,54.22	35,18.48	9,97.50	45,15.98	120
(b) Capital Account of Health and Family Welfare						
4210	Capital Outlay on Medical and Public Health	9,30.92	76,91.27	12,37.46	89,28.73(a)	33
4211	Capital Outlay on Family Welfare	0.00	88.01	0.00	88.01	0
	Total: (b) Capital Account of Health and Family Welfare	9,30.92	77,79.28	12,37.46	90,16.74	33
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215	Capital Outlay on Water Supply and Sanitation	20,95.22	56,51.90	19,51.71	76,03.61	(-) 7
4216	Capital Outlay on Housing	9,44.80	50,03.48	1,05.81	51,09.29	(-) 89
4217	Capital Outlay on Urban Development	23,64.71	60,23.11	19,05.99	79,29.10(a)	(-) 19
	Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	54,04.73	1,66,78.49	39,63.51	2,06,42.00	(-) 27

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-2018	Progressive Expenditure during 2017-2018	Expenditure during 2018-2019	Progressive Expenditure during 2018-2019	Increase(+)/ Decrease (-) in percentage
		1	2	3	4	5
				(₹ in Crore)		
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity	2.64	80.05	10.53	90.58(a)	299
	Total: (d) Capital Account of Information and Broadcasting	2.64	80.05	10.53	90.58	299
(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	31.67	5,30.73	73.17	6,03.90(a)	131
	Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	31.67	5,30.73	73.17	6,03.90	131
(g) Capital Account of Social Welfare and Nutrition						
4235	Capital Outlay on Social Security and Welfare	6,99.53	27,19.09	9,87.90	37,06.99	41
	Total: (g) Capital Account of Social Welfare and Nutrition	6,99.53	27,19.09	9,87.90	37,06.99	41
(h) Capital Account of Other Social Services						
4250	Capital Outlay on Other Social Services	82.05	5,85.81	53.62	6,39.43	(-) 35
	Total: (h) Capital Account of Other Social Services	82.05	5,85.81	53.62	6,39.43	(-) 35
	Total: B. Capital Account of Social Services	76,05.76	3,18,91.93	73,23.69	3,92,15.62	(-) 4
C. Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401	Capital Outlay on Crop Husbandry	2,76.46	19,74.10	2,56.63	22,30.73	(-) 7
4402	Capital Outlay on Soil and Water Conservation	0.00	0.66	0.41	1.07(a)	*
4403	Capital Outlay on Animal Husbandry	(-)8.00	2,52.37	59.48	3,11.85	843
4404	Capital Outlay on Dairy Development	1.41	1,13.58	1.20	1,14.78	(-) 15
4405	Capital Outlay on Fisheries	42.63	4,46.96	8.23	4,55.19	(-) 81
4406	Capital Outlay on Forestry and Wild Life	24.88	2,03.06	7.55	2,10.61(a)	(-) 70
4407	Capital Outlay on Plantations	0.00	29.14	0.00	29.14	*

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Increase(+)/ Decrease (-) in percentage
		during 2017-2018 1	Expenditure during 2017-2018 2	during 2018-2019 3	Expenditure during 2018-2019 4	
						5
				(₹ in Crore)		
4408	Capital Outlay on Food Storage and Warehousing	1,66.06	7,81.28	1,58.90	9,40.18(a)	(-) 4
4415	Capital Outlay on Agricultural Research and Education	19.42	65.80	11.81	77.61	(-) 39
4425	Capital Outlay on Co-operation	9.35	2,61.61	2.26	2,63.87(a)	(-) 76
4435	Capital Outlay on other Agricultural Programmes	37.56	4,60.66	1,22.03	5,82.69	225
	Total: (a) Capital Account of Agriculture and Allied Activities	5,69.77	45,89.20	6,28.49	52,17.69	10
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	17,75.83	18,33.00	25,75.69	44,08.69	45
	Total: (b) Capital Account of Rural Development	17,75.83	18,33.00	25,75.69	44,08.69	45
(c) Capital Account of Special Areas Programme						
4551	Capital Outlay on Hill Areas	0.00	18.41	0.00	18.41	0
4575	Capital Outlay on other Special Areas Programmes	12,27.55	52,16.46	18,67.85	70,84.31	52
	Total: (c) Capital Account of Special Areas Programme	12,27.55	52,34.87	18,67.85	71,02.72	52
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	1,14.53	10,99.31	2,47.91	13,47.22(a)	116
4701	Capital Outlay on Medium Irrigation	13.89	18,57.82	49.01	19,06.83(a)	253
4702	Capital Outlay on Minor Irrigation	5,47.00	34,62.30	5,95.75	40,58.05	9
4705	Capital Outlay on Command Area Development	(-)0.01	1,57.47	0.00	1,57.47(a)	(-) 100
4711	Capital Outlay on Flood Control Projects	8,86.75	70,04.75	9,05.67	79,10.42(a)	2
	Total: (d) Capital Account of Irrigation and Flood Control	15,62.16	1,35,81.65	17,98.34	1,53,79.99	15
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	8,27.07	1,21,09.80	17,52.19	1,38,61.99	112
	Total: (e) Capital Account of Energy	8,27.07	1,21,09.80	17,52.19	1,38,61.99	112

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Increase(+)/	
		during	Expenditure	during	Expenditure	Decrease (-)	
		2017-2018	2017-2018	2018-2019	2018-2019	in percentage	
		1	2	3	4	5	
		(₹ in Crore)					
(f) Capital Account of Industry and Minerals							
4851	Capital Outlay on Village and Small Industries	2,45.63	8,38.51	4,69.16	13,07.67	91	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	0.01	0.00	0.01	0	
4855	Capital Outlay on Fertilizer Industries	0.00	0.22	0.00	0.22	0	
4856	Capital Outlay on Petro-Chemical Industries	0.00	5,84.34	0.00	5,84.34	0	
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	24.17	7,20.00	20.28	7,40.28	(-) 16	
4858	Capital Outlay on Engineering Industries	10.00	5,81.87	4,78.85	10,60.72(a)	4689	
4859	Capital Outlay on Telecommunication and Electronic Industries	0.00	2,33.58	0.00	2,33.58	0	
4860	Capital Outlay on Consumer Industries	25.00	2,81.53	(-)23.04	2,58.49(a)	(-) 192	
4875	Capital Outlay on Other Industries	0.00	4.93	0.00	4.93	0	
4885	Other Capital Outlay on Industries and Minerals	6,68.79	14,82.19	5,25.37	20,07.56(a)	(-) 21	
Total: (f) Capital Account of Industry and Minerals		9,73.59	47,27.18	14,70.62	61,97.80	51	
(g) Capital Account of Transport							
5051	Capital Outlay on Ports and Light Houses	0.00	0.00	0.00	0.00	0	
5053	Capital Outlay on Civil Aviation	(-)4.78	21.18	0.00	21.18(a)	100	
5054	Capital Outlay on Roads and Bridges	35,27.63	1,73,97.73	50,59.08	2,24,56.81	43	
5055	Capital Outlay on Road Transport	1,37.23	10,05.50	1,24.17	11,29.67	(-) 10	
5056	Capital Outlay on Inland Water Transport	1,03.12	2,43.06	82.62	3,25.68(a)	(-) 20	
5075	Capital Outlay on other Transport Services	2.33	3,61.88	0.00	3,61.88(a)	(-) 100	
Total: (g) Capital Account of Transport		37,65.53	1,90,29.35	52,65.87	2,42,95.22	40	
(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	
Total: (i) Capital Account of Science Technology and Environment		0.00	6.94	0.00	6.94	0	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2017-2018 1	Progressive Expenditure 2017-2018 2	Expenditure during 2018-2019 3	Progressive Expenditure 2018-2019 4	Increase(+)/ Decrease (-) in percentage 5
				(₹ in Crore)		
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	59.56	3,75.01	91.02	4,66.03(a)	53
5465	Investments in General Financial and Trading Institutions	6.86	1,76.80	16.28	1,93.08	137
5475	Capital Outlay on Other General Economic Services	(-)8.47	1,15.56	0.31	1,15.87(a)	104
Total: (j) Capital Account of General Economic Services		57.95	6,67.37	1,07.61	7,74.98	86
Total: C. Capital Account of Economic Services		1,07,59.45	6,17,79.35	1,54,66.65	7,72,46.00	44
Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)		1,93,68.08	9,84,17.70	2,37,17.32	12,21,35.02	22

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

(*) Wherever per cent 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 2018-2019 Government invested ₹15,43.37 crore, out of which in State Government PSU (₹14,90.46 crore), Other Joint Stock Companies (₹16.28 crore), Co-operative Bank and Societies (₹23.39 crore) and Statutory Corporation (₹13.24 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2016-2017, 2017-2018 and 2018-2019 were ₹1,40,14.90 crore, ₹ 1,58,83.84 crore and ₹1,74,27.21 crore respectively and the dividend/interest received there from was ₹1.12 crore, ₹ 36.60 crore and ₹47.46 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:

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:

1 Name of the Undertakings/Schemes	2 Major Head under which accounted for	3 Year from which accounts are due
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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2018	Receipt during the year (₹ in Crore)	Repayments during the year	Balance as on 31 March 2019	Net Increase(+) /Decrease(-) Amount	As a per cent of total liabilities
A Public Debt						
6003 Internal Debt of the State Government	30,17,77.99	6,90,19.09	4,47,32.61	32,60,64.47	2,42,86.48	8
Market Loans	21,89,42.78	4,28,28.00	1,23,97.63	24,93,73.15	3,04,30.37	14
Ways & Means Advances from RBI	0.00	2,50,04.59	2,50,04.59	0.00	0.00	0
Bonds	2.30	0.00	0.00	2.30	0.00	0
Loans from Financial Institutions	70,31.87	11,86.50	12,05.75	70,12.62	(-)19.25	0
Special Securities issued to National Small Savings Fund	7,58,01.04	0.00	61,24.64	6,96,76.40	(-)61,24.64	(-) 8
6004 Loans and Advances from the Central Government	1,42,33.07	11,77.86	10,53.41	1,43,57.52	1,24.45	1
Loans for Centrally Sponsored Plan Schemes	(-)0.03	0.00	0.00	(-)0.03	0.00	0
Pre-1984-85 Loans	4.83	0.00	0.00	4.83	0.00	0
Non-Plan Loans	3,11.12	0.00	4,34.86	(-)1,23.74	(-)4,34.86	(-) 140
Loans for State/Union Territory Plan Schemes	1,39,17.18	0.00	2,37.64	1,36,79.54	(-)2,37.64	(-) 2
Loans for Central Plan Schemes	(-)0.03	0.00	0.00	(-)0.03	0.00	0
Others Loans for States/Union Territory with Legislature Schemes	0.00	11,77.86	3,80.91	7,96.95	796.95	*
B Other Liabilities - Public Accounts	31,60,11.06	7,01,96.95	4,57,86.02	34,04,21.99	2,44,10.93	8
Small Savings, Provident Funds, etc.	1,45,09.55	38,02.57	26,74.78	1,56,37.34	11,27.79	8
Reserve funds bearing interest	50.32	6,91.56	4,77.16	2,64.72	2,14.40	426
Reserve funds not bearing interest	(-)2,77.61	18,56.29	9,83.38	5,95.30	8,72.91	(-) 314
Deposits bearing interest	1,34,64.97	51,42.81	17,69.09	1,68,38.69	33,73.72	25
Deposits not bearing interest	1,72,02.76	7,96,92.52	7,73,53.63	1,95,41.65	23,38.89	14
Total Public Debt and Other Liabilities	4,49,49.99	9,11,85.75	8,32,58.04	5,28,77.70	79,27.71	18
Total Public Debt and Other Liabilities	36,09,61.05	16,13,82.70	12,90,44.06	39,32,99.69	3,23,38.64	9

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 ₹ 32,338.64 crore during the year.

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 ₹20,00,00,000 Crore, ₹10,00,00,000 Crore, ₹20,00,00,000 Crore, ₹15,00,00,000 Crore, ₹20,00,00,000 Crore, ₹20,00,00,000 Crore, ₹40,00,00,000 Crore, ₹19,83,00,000 Crore, ₹35,00,00,000 Crore, ₹25,00,00,000 Crore, ₹20,00,00,000 Crore, ₹15,45,00,000 Crore, ₹15,00,00,000 Crore, ₹20,00,00,000 Crore, ₹20,00,00,000 Crore & ₹23,00,00,000 Crore bearing 8.44 per cent, 8.40 per cent, 8.45 per cent, 8.79 per cent, 8.73 per cent, 8.72 per cent, 8.57 per cent, 8.43 per cent, 8.42 per cent, 8.24 per cent, 8.25 per cent, 8.21 per cent, 8.41 per cent, 8.36 per cent, 8.35 per cent, 8.44 per cent, 8.47 per cent, 8.39 per cent and 8.10 per cent interest respectively were raised. These loans are redeemable in June 2028, July 2028, July 2028, September 2033, October 2033, October 2033, November 2038, December 2038, December 2033, January 2034, January 2029, February 2039, February 2034, February 2029, February 2029, March 2034, March 202, March 2034 and March 2029 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 have not made any amortization arrangement for repayment of Market Loans since 2004-2005. At the end of the accounting year 2018-2019 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹ 1,09,38.76 crore.

b) Sinking Fund : The balance in the fund at the commencement and end of 2018-2019 are given below :-

	Balance on 1 April 2018	Addition during the year (₹ in crore)	Withdrawal during the year	Balance on 31 March 2019
Sinking Fund	97,45.23	11,93.53	0.00	1,09,38.76

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 ₹2,50,04.59 crore was taken from the bank, ₹2,50,04.59 crore was repaid in full in this year and an amount of ₹20.75 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 2018-2019 loans to the extent of ₹11,77.86 crore were received by the State Government from the Government of India and ₹10,53.41 crore were paid towards repayment of loans along with interest of ₹7,71.43 crore. No repayment has become overdue against loans taken from Government of India during 2018-2019. 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. An amount of ₹ 4,00.00 crore was transferred to the Consolidated Fund from the Revenue account during 2018-19.

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 2017-2018 and 2018-2019 were as shown below:-

	2018-2019 (₹ In Crore)	2017-2018	Net increase (+)/ decrease (-) during the year
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	35,60,59.33	33,05,20.62	2,55,38.71
(b) Other obligations	3,72,40.36	3,04,40.44	67,99.92
(ii) Interest paid by Government	39,32,99.69	36,09,61.06	3,23,38.63
(a) On Public Debt and Small Savings, Provident Funds, etc.(b) Other obligations	2,78,34.89 10,26.27	2,68,31.11 12,42.65	10,03.78 (-)2,16.38
(iii) Deduct	2,88,61.16	2,80,73.76	7,87.40
(a) Interest received on loans and advances given by Government	6,41.18	10,30.93	(-)3,89.75
(b) Interest realised on investment of cash balance	1,64.84	3,64.75	(-)1,99.91
(c) Interest charged to Capital Major Head	0.00	0.00	0.00
(b) Interest arrears recovery on W.B.N.S.S.F by RBI	0.00	0.00	0.00
(iv) Net interest charges (ii-iii)	8,06.02	13,95.68	(-)5,89.66
(v) Percentage of gross interest item (ii) to total revenue receipts	20	21	(-) 1
(vi) Percentage of net interest item (iv) to total revenue receipts	19	20	(-) 1
(iv) Net interest charges (ii-iii)	2,80,55.14	2,66,78.06	13,77.08

Government also received during the year ₹47.46 crore as dividend from investment in commercial undertakings, etc. during the year.

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

Negative figure is under reconciliation.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in Crore)

Loanee Group	Balance on 1 April 2018	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2019 (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	10,83.78	3,73.40	0.00	0.00	14,57.18	(-3,73.40)	4,88.27
Urban Development Authorities	6,42.53	0.00	0.00	0.00	6,42.53	0.00	3,40.77
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.79	0.00	0.02	0.00	4.77	0.02	0.16
Statutory Corporations	2,79.83	1,15.76	9.40	0.00	3,86.19	(-1,06.36)	8,06.69
Government Companies	77,20.48	5,10.10	7,91.99	0.00	74,38.59	2,81.89	59,83.46
Co-operative Societies/ Co-operative Corporations/ Banks	7,28.99	30.71	0.34	0.00	7,59.36	(-30.37)	44.64
Others	22,35.35	(-1,66.41)	0.00	0.00	20,68.94	1,66.41	8,82.80
Government Servant	8.68	1.94	2.67	0.00	7.95	0.73	#
Miscellaneous	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	1,27,19.00	8,65.50	8,04.42	0.00	1,27,80.08	(-61.08)	85,46.85

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

Sl. No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
	No Loans and Advances is sanctioned by the Government of West Bengal as 'Loan in Perpetuity' for the year 2018-2019				

(₹ in Crore)

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

No information available.

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in Crore)

Sector	Balance on 1 April 2018	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2019 (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	10,83.78	3,73.40	0.00	0.00	14,57.18	(-)3,73.40	4,88.27
Urban Development Authorities	6,42.53	0.00	0.00	0.00	6,42.53	0.00	3,40.77
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.79	0.00	0.02	0.00	4.77	0.02	0.16
Statutory Corporations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Government Companies	15.11	1.36	0.00	0.00	16.47	(-)1.36	#
Co-operative Societies/ Co-operative Corporations/ Banks	0.01	0.00	0.00	0.00	0.01	0.00	#
Others	56.64	0.00	0.00	0.00	56.64	0.00	28.39
Total - Social Services	18,13.98	3,74.76	0.02	0.00	21,88.72	(-)3,74.74	8,58.18
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	2,79.83	1,15.76	9.40	0.00	3,86.19	(-)1,28.45	8,06.69
Government Companies	77,05.37	5,08.74	7,91.99	0.00	74,22.12	(-)93.42	59,83.46
Co-operative Societies/ Co-operative Corporations/ Banks	7,28.98	30.71	0.34	0.00	7,59.35	(-)20.94	44.64
Others	21,78.71	(-)1,66.41	0.00	0.00	20,11.94	5,55.74	8,44.97
Total - Economic Services	1,08,95.76	4,88.80	8,01.73	0.00	1,05,82.83	3,12.93	76,88.87
Loans to Government Servants							
Government Servant	8.68	1.94	2.67	0.00	7.95	0.73	#
Total - Government Servant	8.68	1.94	2.67	0.00	7.95	0.73	#
Loans for Miscellaneous Purposes	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans for Miscellaneous Purposes	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	1,27,19.00	8,65.50	8,04.42	0.00	1,27,80.08	(-)61.08	85,46.85

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

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

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

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

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 3 Summary of Repayment in Arrears from Loanee Group

(₹ in Crore)

Loanee Group	Amount of arrears as on 31 March 2019			Earliest Period to which arrears relate	Total loans outstanding against the Loanee group on 31 March 2019
	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	2,70.49	4,88.27	7,58.76	1975-1976	14,55.29
Urban Development Authorities	2,58.61	3,40.77	5,99.38	1981-1982	6,39.27
Housing Boards	0.07	0.05	0.12	-	0.00
State Housing Corporations	0.40	0.16	0.56	-	(-)0.07
Statutory Corporations	5,43.20	8,06.69	13,49.89	1970-1971	3,77.85
Government Companies	33,17.04	59,83.46	93,00.50	1975-1976	68,25.96
Co-operative Societies/ Co-operative Corporations/ Banks	59.42	44.64	1,04.06	2000-2001	4,77.41
Others	10,87.15	8,82.80	19,69.95	1969-1970	11,44.92
Government Servant	#	#	#	#	7.95
Miscellaneous	#	#	#	#	0.58
Total	55,36.49	85,46.85	1,40,83.34		1,09,31.30

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 ₹77,72.82 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

No information available.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2017-2018 and 2018-2019

Name of the concern	2018-2019		2017-2018			
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
1. Banks	4	1,56.96	0.00	4	1,56.96	0.00
2. Central Government PSU	5	4,77.59	0.00	5	4,77.59	0.00
3. Co-operative Banks and Societies (a)	2,085(a)	7,07.01	0.31	2,080	6,83.62	36.60
4. Other Joint Stock Companies	25	90.95	0.00	21	29,38.24	0.00
5. Others	13	1,97.40	0.00	18	54.80	0.00
6. State Government PSU	57	1,50,80.51	47.15	66	1,09,98.71	0.00
7. Statutory Corporation	7	7,16.79	0.00	4	5,73.92	0.00
Total	2,196	1,74,27.21	47.46	2,198	1,58,83.84	36.60

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

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 2019 in various sectors are shown below:-

Sector-wise disclosures for each class of Guarantees

(₹ in Crore)

Sl. No. of Sector	Sector (No. of Guarantees within bracket)	Maximum amount guaranteed during the year		Outstanding at the beginning of the year		Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year		Guarantee Commission or fee		Other material details
		Principal	Interest	Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3		4		5	6	7	8	9	10	11	12	
1.	Power(15)	70,03.12	0.00	37,98.40	0.00	64,13.97	55,76.30	0.00	0.00	34,29.46	1,67.40	0.00	-	
2.	Cooperation(5)	17,42.45	0.00	8,64.00	0.00	17,42.45	12,00.00	0.00	0.00	10,22.99	0.00	0.00	-	
3.	State Financial Corporation (8)	25,50.00	0.00	25,59.29	0.00	1,50.00	11,50.00	0.00	0.00	14,60.11	0.00	0.00	-	
4.	Backward Classes Welfare (13)	1,63.40	0.00	1,40.86	8.34	35.00	47.48	0.00	0.00	1,74.17	0.00	0.00	-	
5.	Other Institution (10)	45,90.68	0.00	11,82.73	16.35	16,68.14	6,51.50	0.00	0.00	5,06.58	0.77	5.45	-	
Grand Total [51]		1,60,49.65	0.00	85,45.28	24.69	1,00,09.56	86,25.28	0.00	0.00	65,93.31	1,68.17	5.45	-	

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

Note: (i) All the figures of Statements No. 9 are based on Budget Publication No. 6 of the State Government for 2018 - 2019.

(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.

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	
	2017-2018	State Fund Expenditure	2018-2019		2017-2018	2018-2019
			Central Assistance (Including CSS/ CS)	Total		
(₹ in Crore)						
1. Panchayati Raj Institutions						
(i) Zilla Parishads	18,78.08	23,94.06	87.61	24,81.67	3.67	5.00
(ii) Panchayat Samities	1,47.75	3,20.62	0.00	3,20.62	0.00	0.00
(iii) Gram Panchayats	1,31,54.03	19,60.80	55,39.71	75,00.51	35,47.45	53,55.77
(iv) Others (a)	0.00	7,97.97	5,77.59	13,75.56	0.00	0.00
Total	1,51,79.86	54,73.45	62,04.91	1,16,78.36	35,51.12	53,60.77
2. Urban Local Bodies						
(i) Municipal Corporations	9,13.48	22,00.53	4,86.40	26,86.93	4.00	49.96
(ii) Municipalities/Municipal Councils	37,18.64	10,78.00	7,25.25	18,03.25	12,67.95	12,00.42
(iii) Others (b)	1,54.18	2,77.59	19.06	2,96.65	8,11.61	10,85.15
Total	47,86.30	35,56.12	12,30.71	47,86.83	20,83.56	23,35.53
3. Public Sector Undertakings						
(i) Government Companies	14,90.08	8,55.60	0.00	8,55.60	1,21.94	0.00
(ii) Statutory Corporations	4,03.39	2,46.85	15.00	2,61.85	2,84.93	42.30
Total	18,93.47	11,02.45	15.00	11,17.45	4,06.87	42.30

(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	
	2017-2018	2018-2019		Total	2017-2018	2018-2019
		State Fund Expenditure	Central Assistance (Including CSS/ CS)			
(₹ in Crore)						
4. Autonomous Bodies						
(i) Universities	14,19.04	13,44.87	0.00	13,44.87	1,51.13	0.00
(ii) Development Authorities	3,19.39	2,94.54	0.00	2,94.54	46.59	1,31.97
(iii) Co-operative Institutions	3,05.34	2,14.18	0.00	2,14.18	61.03	45.36
(iv) Others(c)	20,08.24	13,21.26	81.32	14,02.58	3.35	4,10.84
Total	40,52.01	31,74.85	81.32	32,56.17	2,92.10	5,88.17
5. Non-Government Organisations	2,11,22.42	1,93,92.63	68.31	1,94,60.94	4,08.08	1,30.47
6. Others (d)	79,31.19	1,38,02.18	34,87.00	1,72,89.18	6,18.43	15,56.61
Total	5,49,65.25	4,65,01.68	1,10,87.25	5,75,88.93	73,60.16	1,00,13.85
(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.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

2018-2019 Actuals 2017-2018
(₹ in Crore) (₹ in Crore)

Particulars	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Accounts)	2,95,39.89(a)(b)	12,68,34.02	15,63,73.91	2,84,31.55	11,26,45.81	14,10,77.36
Expenditure Heads (Capital Accounts)	19.43 (b)	2,36,97.89	2,37,17.32	10.38	1,93,57.70	1,93,68.08
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*)	4,57,86.03	8,65.49	4,66,51.52	2,50,10.93	(-)30.56	2,49,80.37
Total :	7,53,45.35	15,13,97.40	22,67,42.75	5,34,52.87	13,19,72.95	18,54,25.81
(*) The figures have been arrived at as follows :						
E. Public Debt -						
Internal Debt of the State Government	4,47,32.61	0.00	4,47,32.61	2,40,09.79	0.00	2,40,09.79
Loans and Advances from the Central Government	10,53.42	0.00	10,53.42	10,01.14	0.00	10,01.14
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	3,74.75	3,74.75	0.00	1,77.97	1,77.97
Loans for Economic Services	0.00	4,88.80	4,88.80	0.00	(-)2,10.76	(-)2,10.76
Loans to Government Servants, etc.	0.00	1.94	1.94	0.00	2.23	2.23
Loans for Miscellaneous Purpose	0.00	0.00	0.00	0.00	0.00	0.00
Total F. Loans and Advances	0.00	8,65.49	8,65.49	0.00	(-)30.56	(-)30.56
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 :	4,57,86.03	8,65.49	4,66,51.52	2,50,10.93	(-) 30.56	2,49,80.37

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-2018 and 2018-2019 were as under:-

Percentage of total expenditure	Year	
	Charged	Voted
2017-2018	29	71
2018-2019	33	67

(a) Includes ₹ 0.39 crore spent out of advance from Contingency Fund in the previous year and recouped to the Fund during the current year.

(b) Excludes ₹ 0.80 crore spent 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 nos. 463 to 529.

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

	On 1 April 2018	During the year 2018-2019 (₹ in Crore)	On 31 March 2019
CAPITAL AND OTHER EXPENDITURE-			
CAPITAL EXPENDITURE-			
General Services --			
Public Works	36,38.58	7,81.35	44,19.93
Other General services	11,07.83	1,45.63	12,53.46
Social Services --			
Education, Sports, Art & Culture	35,18.47	9,97.49	45,15.96
Health and Family Welfare	77,79.28	12,37.46	90,16.74
Water Supply, Sanitation, Housing and Urban Development	1,66,78.49	39,63.51	2,06,42.00
Information and Broadcasting	80.05	10.53	90.58
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	5,30.73	73.17	6,03.90
Social Welfare and Nutrition	27,19.09	9,87.90	37,06.99
Others	5,85.80	53.62	6,39.42
Economic Services --			
Agriculture and Allied Activities	45,89.21	6,28.49	52,17.70
Rural Development	18,33.00	25,75.69	44,08.69
Special Areas Programme	52,34.87	18,67.85	71,02.72
Irrigation and Flood Control	1,35,81.65	17,98.34	1,53,79.99
Energy	1,21,09.80	17,52.19	1,38,61.99
Industry and Minerals	47,27.18	14,70.62	61,97.80
Transport	1,90,29.36	52,65.87	2,42,95.23
Science Technology and Environment	6.94	0.00	6.94
General Economic Services	6,67.37	1,07.61	7,74.98
Total-- Capital Expenditure	9,84,17.70	2,37,17.32	12,21,35.02
LOANS AND ADVANCES -			
Social Services-			
Education, Sports, Art and Culture	11.11	0.00	11.11
Health and Family Welfare	6.82	0.06	6.88
Water Supply, Sanitation, Housing and Urban Development	17,31.11	3,73.40	21,04.51
Information and Broadcasting	40.02	1.30	41.32
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.19	0.00	6.19
Social Welfare and Nutrition	4.12	0.00	4.12
Others	14.58	0.00	14.58

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

	On 1 April 2018	During the year 2018-2019 (₹ in Crore)	On 31 March 2019
LOANS AND ADVANCES - conold.			
Economic Services --			
Agriculture and Allied Activities	9,49.88	(-)11.68	9,38.20
Rural Development	22.89	0.00	22.89
Special Areas Programmes	76.97	0.00	76.97
Irrigation and Flood Control	0.82	0.00	0.82
Energy	43,38.35	(-)99.69	42,38.66
Industries and Minerals	27,04.82	(-)2,20.16	24,84.66
Transport	26,60.46	17.09	26,77.55
Science Technology and Environment	0.01	0.00	0.01
General Economic Services	1,41.58	1.50	1,43.08
Loans to Government Servants etc.	8.68	(-)0.74	7.94
Lones for Miscellaneous purposes	0.58	0.00	0.58
	1,27,18.99	61.07	1,27,80.06
Total - Loans and Advances			
	11,11,36.69	2,37,78.39	13,49,15.08
Deduct ---			
Contribution from Contingency Fund (#)	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	653.00	691.50	1344.50
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net-- Capital and Other Expenditure	11,04,83.69	2,30,86.89	13,35,70.58

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

	On 1 April 2018	During the year 2018-2019 (₹ in Crore)	On 31 March 2019
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	30,17,77.99	2,42,86.48	32,60,64.47
Loans and Advances from the Central Government	1,42,33.07	1,24.45	1,43,57.52
Small Savings, Provident Funds, etc.	1,45,09.56	11,27.79	1,56,37.35
Total- Debt	33,05,20.62	2,55,38.72	35,60,59.34
Other Receipts --			
Contingency Fund	19.36	(-)0.41	18.95
Sinking Funds and Reserve Funds	1,00,80.22	24,13.17	1,24,93.39
Deposits and Advances	3,06,38.41	57,12.62	3,63,51.03
Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	33,41.17	(-)14,32.90	19,08.27
Remittances	(-)4,86.03	2.19	(-)4,83.84
Total Other Receipts --	4,35,93.13	66,94.67	5,02,87.80
Total - Debt and other Receipts	37,41,13.75	3,22,33.39	40,63,47.14
Deduct --			
(i) Cash balance	(-)20.58	15.13	(-)5.45
(ii) Investments	1,88,77.62	(-) 12,67.29	1,76,10.33
(iii) Revenue Deficit	24,47,73.00	1,03,98.66	25,51,71.66
Add- Amount closed to Government Account during 2018-2019	0.00	0.00	0.00
Net Provision of Funds	11,04,83.69(##)	2,30,86.89	13,35,70.58

(#) 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 4700-Capital Outlay on Major irrigation for ₹ 0.31 crore and 4711-Flood Control Projects for ₹0.28 crore.

(##) Correct total of Principal Sources of Funds has been depicted.

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

A. The following is a summary of balances as on 31 March 2019

Debit Balances (₹ in Crore) (1)	Sector of the General Account (2)	Name of Account (3)	Credit Balances (₹ in Crore) (4)
37,59,62.20	A to D and Part of L	CONSOLIDATED FUND	
0.00	E	Government Account	0.00
1,27,80.06	F	Public Debt	34,04,21.99
		Loans and Advances	0.00
		CONTINGENCY FUND	
0.00		Contingency Fund	18.95
		PUBLIC ACCOUNT	
	I	Small Savings, Provident Fund, etc.	
0.00		(i) Provident Funds	1,58,01.38
1,64.03		(ii) Other Accounts	0.00
	J	RESERVE FUNDS	
0.00		(i) Reserve Funds bearing Interest	2,64.70
0.00		(ii) Reserve Funds not bearing Interest	1,22,28.69
1,16,33.37		Gross Balance	
		Investments	
	K	DEPOSITS AND ADVANCES	
0.00		(i) Deposits bearing interest	1,68,38.69
0.00		(ii) Deposits not bearing interest	1,95,41.66
29.32		(iii) Advances	0.00
	L	SUSPENSE AND MISCELLANEOUS	
		(i) Suspense	0.00
59,76.95		Investment	0.00
0.00		Other Items (net)	19,08.55
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
14.66		(ii) Inter Government Adjustment Accounts	0.00
(-) 5.45	N	CASH BALANCE (Closing)	0.00
40,70,24.61		----- Total -----	40,70,24.61

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 6 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. In a number of cases, there are unreconciled differences in the closing balances as reported in Statement No. 21 and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies. Cases where details/documents are awaited are detailed in Appendix – VII(2).
5. 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).
6. 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.
7. There was difference of ₹17.33 crore between Cash Balance in the compiled accounts and the balance reported by Reserve Bank of India as on 31st March 2019. The suitable Note is to be inserted in the Explanatory noted of Statement – 13.
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)
34,25,37.72	A- Amount at the debit of Government Account on 1 April 2018	
0.00	B- Receipt Heads - (Revenue Account)	14,59,75.25
0.00	C- Receipt Heads - (Capital Account)	6,91.50
15,63,73.91	D- Expenditure Heads- (Revenue Account)	0.00
2,37,17.32	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 2019	37,59,62.20
52,26,28.95	-----Total -----	52,26,28.95

1. Summary of significant accounting policies:

(i) Entity and Accounting Period:

These accounts present the transactions of the Government of West Bengal (GoWB) for the period 1 April 2018 to 31 March 2019. The accounts of receipts and expenditure of the GoWB have been compiled based on the initial accounts rendered by 91 District Treasuries (including PAOs and one e-Treasury) and Advices of the Reserve Bank of India. From 1 April 2015, the GoWB has done away with the Letter of Credit (LOC) system and submission of accounts by Works and Forest Divisions. There was an average delay of 5.81 days in submission of monthly accounts by the treasuries. However, there was no exclusion of accounts at the end of the year.

(ii) Basis of Accounting:

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

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

(iii) Currency in which Accounts are kept:

The accounts of the GoWB are maintained in Indian Rupees (₹).

(iv) Form of Accounts:

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

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

Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor, and as revenue receipt in the books of the recipient. Further, as per the Indian Government Accounting Standard (IGAS 2), expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization. During 2018-19 Government has classified Grants-in-Aid amounting to ₹1.67 crore as Capital expenditure in violation of the provision contained in IGAS 2. No information has been received from the Government regarding Grants-in-Aid given in kind.

2. Quality of Accounts

(i) Classification of Capital and Revenue Expenditure

During 2018-19, GoWB incorrectly booked expenditure of ₹31,07.49 crore under Capital Section instead of Revenue Section and ₹1.62 crore under Revenue Section instead of Capital Section which has been determined from the purpose of expenditure. Details are given in **Annexure - B**.

(ii) Goods and Services Tax-

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

a) Receipt Awaiting Transfer (RAT):

During the year 2018-19 GSTN could not provide CIN details for ₹1.11 crore upto the date of closing of accounts for 2018-19. With the result this amount continued to remain under 500-Receipt awaiting transfer to other Minor Heads (RAT) below Major Head '0006-State Goods and Services Tax'.

b) Advance Apportionment and Assignment of Un-Appportioned Integrated Goods and Services Tax (IGST):

IGST is levied on the inter-State supply of Good and Services. The IGST is deposited by the supplier after preparing electronic challan on GSTN. The Department of Revenue accesses the GSTN and downloads the statement of net transfer to be made to each State, generates sanction orders and issues inter government Advice to RBI. As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹30,89.43 crore (₹32,65.23 core was received for 2018-19 and an amount of ₹1,75.80 crore was booked as deduction on advance apportionments for the year 2017-18) was received on account of advance apportionment of IGST and booked under MH '0006-00-110- Advance apportionment from IGST'.

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

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque. ₹78,71.54 crore under 67 Major Heads of accounts, constituting 4.37 *per cent* of the total Revenue and Capital expenditure (₹18,00,91.23 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure - C**.

Notes to Accounts

Similarly, ₹15,49.10 crore under 52 Major Heads of Account, constituting 1.06 *per cent* of the total Revenue Receipts (₹14,59,75.25 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 - Other Receipts are given in **Annexure - D**.

(iv) Unadjusted Abstract Contingent (AC) Bills:

In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of the West Bengal Treasury Rules (WBTR), 2005, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn, and in no case, beyond the period of sixty days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

Out of 2,432 AC bills amounting to ₹7,85.91 crore drawn during 2018-19, 541 AC bills amounting to ₹1,69.72 crore (21.60 *per cent*) were drawn in March 2019, and of these 101 AC bills amounting to ₹24.23 crore were drawn on the last day of the financial year.

Detailed Contingent Bills in respect of a total of 9,527 AC bills amounting to ₹21,71.83 crore as on 21.08.2019 were not received as given below.

Year	No. of pending DC Bills	Amount (₹ in Crore)
Upto 2016-17	7,496	13,72.30
2017-18	790	3,66.42
2018-19	1,241	4,33.11
Total	9,527	21,71.83

Delayed submission or prolonged non-submission of supporting DC bills renders the expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final. The major defaulting departments who had not submitted DC bills are Disaster Management and Civil Defence Department (₹8,27.33 crore 38.09 *per cent*), Home & Hill Affairs Department (₹5,35.28 crore 24.65 *per cent*), Panchayats & Rural Development Department (₹2,87.44 crore 13.23 *per cent*), Women & Child Development & Social Welfare Department (₹66.77 crore 3.07 *per cent*), Health & Family Welfare Department (₹52.41 crore 2.41 *per cent*), Agriculture Department (₹36.64 crore 1.69 *per cent*), Youth Services & Sports Department (₹30.50 crore 1.40 *per cent*), and Land & Land Reforms and Refugee Relief & Rehabilitation Department (₹27.08 crore 1.25 *per cent*).

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

Notes to Accounts

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

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

During 2018-19, ₹1,795.03 crore pertaining to outstanding UCs for the period upto 2017-18 was cleared. The position of outstanding UCs as on 20.09.2019 is given below:

Year	Number of UCs required	Amount (₹ in Crore)
Upto 2016-17	2,46,153	11,99,04.22
2017-18	42,552	3,80,42.49
2018-19(*)	67,952	4,28,25.46
Total	3,56,657	20,07,72.17

(*) Grants-in-Aid given during 2018-19 have been considered as due for submission of UCs.

Major defaulting departments who had not submitted UCs are Panchayats and Rural Development Department (₹6,91,16.14 crore, 34.43 *per cent*), School Education Department (₹2,93,23.02 crore, 14.61 *per cent*), Urban Development and Municipal Affairs Department (₹2,80,06.04 crore, 13.95 *per cent*), Health and Family Welfare Department (₹95,49.59 crore, 4.76 *per cent*), Power and Non-Conventional Energy Sources Department (₹76,81.21 crore, 3.83 *per cent*), Women & Child Development and Social Welfare Department (₹67,84.81 crore, 3.38 *per cent*), Agriculture Department (₹65,42.13 crore, 3.26 *per cent*) and Minority Affairs and Madrasah Education Department (₹53,73.76 crore, 2.68 *per cent*).

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

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

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

In terms of Rule 6.08(5) of the West Bengal Treasury Rules, 2005, the Administrator of Personal Deposit Account shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate to the Treasury Officer on or before 15 May every year. The Treasury officer shall verify the said certificate with treasury record and send a report of verification of such balances to the

Notes to Accounts

Principal Accountant General (A&E) by 31 May every year. Inspection of 65 Treasuries out of 91 treasuries in 2018-19 in respect of transactions for the year 2017-18, revealed that in 05 treasuries, the Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures and the annual verification certificate was also not furnished by them to the Treasury Officer for onward transmission to the Principal Accountant General (A&E) Office. However, GoWB has intimated that the reconciliation of balance in PD accounts with the operators is under process and would be completed soon.

Details of PD accounts as on 31.03.2019 are given below:

(₹ in Crore)

Opening Balance as on 1 April 2018		Addition during the year 2018-19		Closed/withdrawal during the year 2018-19		Closing Balance as on 31 March 2019	
Number of Administrator	Amount	Number of Administrator	Amount	Number of Administrator	Amount	Number of Administrator	Amount
157	42,81.98	2	38,64.54	0	26,80.45	159	54,66.07

*Addition and clearance during the year 2018-19 under Personal Deposit Accounts, 8443-106.

i) There has been addition of 2 PD Accounts and net addition in the balance amounting to ₹11,84.09 crore during the year 2018-19.

ii) Net reduction of balance amounting to ₹ 4,87.45 crore was made for more than one year and upto three years.

iii) Net addition in the balance amounting to ₹47,69.43 crore was made for more than three years.

During 2018-19, an amount of ₹11,65.38 crore was transferred from the Consolidated Fund of the State to these PD Accounts and an amount of ₹26,99.16 crore was credited through challans (T.R.Form-7). This includes, ₹4,34.59 crore transferred in March 2019 from the Consolidated Fund of the State. This is 11.25 *per cent* of the total yearly transfer, of which, ₹93.74 crore was transferred on the last working day of March 2019.

West Bengal Treasury Rules, 2005, state that whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme/projects for which it has been opened. However, if any PD Account is not operated upon for a period of two years and there is a reason to believe that the need for such deposit accounts has ceased, the same shall be closed. Inspection of 65 treasuries conducted during 2018-19 in respect of transactions for the year 2017-18 and of 10 treasuries conducted during 2019-20 (till July 2019) in respect of transactions for the year 2018-19 revealed that 123 schemes under PD accounts of 20 operators with balance amounting to ₹47.96 crore were lying inoperative for more than two years. The information regarding Lapsable and Non-Lapsable PD accounts is not available from the GoWB. GoWB has been requested to furnish Plus Minus memo with administrator and scheme wise transaction details with reference to head of accounts.

Notes to Accounts

(vii) Booking under Capital expenditure for work executed by Zila Parisad.

During 2018-19 out of total Capital expenditure amounting to ₹2,11,13.59 crore booked under detailed head of account '53-Major Works/Land & Buildings', ₹61,63.56 crore (29.19 per cent) was transferred to different deposit heads (8443, 8448 & 8449).

Out of total transfer credited amount of ₹61,63.56 crore, ₹7,53.54 crore was transferred to heads '8448-00-109-Panchayat Bodies Fund-002-Zila Parishad Fund'.

To the extent of transfer of Capital expenditure to the deposit heads, there is no assurance that the amount shown in the Finance accounts as Capital expenditure had actually been expended for creation of Capital assets and thus the expenditure cannot be vouched as correct or final.

(viii) Expenditure incurred in favour of PSU for setting of own loan assets.

a) During 2018-19, Government has drawn two transfer credit bills

Name of concern	Debit Head	Credit Head	Amount (₹ in Crore)	Reason
Neo Pipe & Tube Co. Ltd	4858-60-190-009- Setting of liabilities of Neo Pipe & Tube Co. Ltd. – 60- Other Capital expenditure	6858-02-800-002	1,33.42	For setting of loan liabilities of NPT Company Limited
National Iron and Steel Co. Ltd.	4858-60-190-010- Setting of liabilities of National Iron and Steel Co. Ltd. -60- Other Capital expenditure	6858-02-800-003	3,45.21	For setting of loan liabilities of NISCO Ltd

Thus ₹4,78.63 crore has been exhibited as capital expenditure in account without corresponding creation of the Assets.

b) During 2018-19, Government released an amount of ₹5,00.00 crore as working Capital loan to West Bengal State Electricity Distribution Company Limited (WBSEDCL) to be repaid by 31 March 2019. The expenditure was booked as 'Grants-in-aid' under head '2801-02-800-008-31-02' instead of 'Working Capital loan' under major head '6801- Loans for the Power Projects'.

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

All Controlling Officers are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), West Bengal. During the year, receipts amounting to ₹16,77,15.15 crore (77.05 per cent of total receipts) and expenditure amounting to ₹19,95,81.95 crore (88.02 per cent of total expenditure) was reconciled by the State Government. There is no assurance about the completeness and correctness of the receipts and expenditure figures depicted in the Finance Accounts to the extent of non-reconciliation.

(x) Cash Balance

As on 31 March 2019, there is a net difference of ₹17.33 crore (Cr) between the Cash Balance of the State Government as recorded by the Principal Accountant General (A&E) and as reported by the Reserve Bank of India (RBI). The difference is mainly due to non-reconciliation of figures by RBI and the agency bank branches.

3. Other Items

(i) Liability under Retirement benefits

The expenditure on “Pension and other Retirement Benefits” for State Government employees during the year 2018-19 was ₹1,60,63.00 crore (including expenditure on National Pension System of All India Service officers), constituting 10.27 *per cent* of total Revenue expenditure (₹15,63,73.91 crore). All India Service (AIS) officers and other Central Government employees on Deputation to the State recruited on or after 1 January 2004 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. This scheme is not applicable for State Government employees. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year, the State Government however, contributed an amount of ₹2.98 crore as its share towards Defined Contribution Pension Scheme of AIS officers and other Central/State Government Employees on Deputation to the State and transferred ₹5.87 crore (which includes AIS Officers’ contributions of ₹2.44 crore and the contribution of ₹0.45 crore in respect of other Central/State Government Employees on Deputation to the State) for 2018-19 to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. An amount of ₹5.82 crore was transferred to NSDL/Trustee Bank during 2018-19, which included ₹2.89 crore towards employees’ contribution and ₹2.93 crore towards employer’s contribution leaving a balance of ₹0.05 crore (₹0.05 crore employers’ contribution) yet to be transferred as on 31 March 2019. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

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

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government through Budget publication no. 6 of the State Government. In terms of the West Bengal Ceiling on Government Guarantees Act, 2001, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ninety *per cent* of the State Revenue Receipts of the second preceding year.

Notes to Accounts

During the year, cumulative amount guaranteed by the State Government is ₹1,60,49.65 crore. The outstanding guarantees of ₹85,45.28 crore as on 1 April 2018, work out to 7.25 *per cent* of the State Revenue Receipts of the year 2016-2017 (₹11,78,32.45 crore) and are within the limits prescribed.

During 2018-19, the State Government received ₹1,70.86 crore towards guarantee commission, which constituted 1.71 *per cent* of the guaranteed amount during 2018-19 (₹1,00,09.56 crore). Under the Guidelines, the Government shall charge a minimum of one *per cent* of the guaranteed amount as guarantee commission which works out to ₹1,00.10 crore. Details are given in **Annexure - G**.

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

Statements 7 and 18 of the Finance Accounts 2018-19 have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E), detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants, information provided by the departmental officers maintaining detailed accounts of loans and confirmation from departments providing loans.

The accounts indicate the following:

- a) In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E) amounting to ₹7,80.93 crore involving 14 Departments, recoveries of principal and interest have not been effected during the past several years and one such loan is more than 50 years old. List of departments is given in **Annexure - H**.
- b) Nine (9) Departments sanctioned 6,426 nos. Government Loans aggregating to ₹1,36,47.80 crore to 30 Autonomous Bodies/Authorities, etc. till the end of 2018-2019, 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 - I**).
- c) Terms and conditions of repayment of loans have not been settled for loans amounting to ₹77,72.82 crore to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.
- d) Recovery of loans given to Statutory Bodies, etc. amounting to ₹1,40,83.34 crore was overdue at the end of the year (details in Statement 7, Section 3).

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Only 5 out of the 66 loanees have confirmed the balances (details in **Annexure - J**).

Notes to Accounts

No confirmation of loan balances has been received from departmental officers maintaining detailed accounts of loans. Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

No loans and advances is sanctioned by the Government of West Bengal as 'Loan in Perpetuity' for the year 2018-19.

(iv) Investments:

Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹15,43.37 crore in 2018-19. During this year, there was a disinvestment in Haldia Petrochemical Ltd. through which the State Government received ₹6,91.50 crore u/h '4000-03-190-002-17', though the State Government did not have any equity holding in HPL. Government investment of ₹1,74,27.21 crore as on 31 March 2019 yielded dividend/interest of ₹47.46 crore (0.27 per cent) during 2018-19.

During reconciliation process an amount of ₹3,08.24 crore for conversion of loans to equity was adjusted against West Bengal Highway Development Corporation Limited and ₹1,85.33 crore was adjusted against West Bengal Industrial Development Corporation Limited under Government PSUs and reflected in Statement No. 19. Moreover, in four PSUs difference as per Finance accounts and as per records of PSUs arose due to reduction of share capital. Details are in Statement No. 19.

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

During 2018-19 GoWB issued Loans/Grants to 24 PSUs, accounts of which are not finalized till 19 September 2019. Details are at **Annexure - K**.

(vi) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 18 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2019 in these funds was ₹1,24,93.39 crore. Out of which ₹2,64.70 crore under interest bearing Reserve Fund and ₹1,22,28.69 crore under Non-Interest bearing Reserve Fund.

During 2018-19, 23 In-operative Reserve Fund were closed and balance amounting to ₹21.08 crore (Cr) and ₹0.60 crore (Dr) of these reserve Funds was adjusted in the Accounts.

A. Non-Interest bearing Reserve Fund

(a) Consolidated Sinking Fund:

The West Bengal Government set up the Consolidated Sinking Fund for amortization of loans in terms of the recommendations of the Twelfth Finance Commission. According to the guidelines of the Fund,

Notes to Accounts

States are required to contribute a minimum of 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 2018	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 2019
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2018)	Contribution and interest added during the year				
97,45.23	18,04.80	12,03.85	0.00	--	11,93.53(*)	1,09,38.76(#)

(*) ₹ 10.32 crore received as proceeds of disinvestment of Government security was reverted.

(#) The entire Fund balance as on 01 April 2018 of ₹ 97,45.23 crore was in investments and closing balance at the end of 31 March 2019 of ₹ 1,09,38.76 crore had also be invested.

Details of transactions are given in Statements 21 and 22.

(b) Gurantee Redemption Fund:

The Twelfth Finance Commission recommended opening of the Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it. The State Government has constituted the Guarantee Redemption Fund vide notification bearing No. 1240-FB dated 02 January 2015. In terms of the guidelines of the Fund, the State Government is required to make minimum annual contributions to the Fund at the rate of 0.5 *per cent* of the outstanding guarantees at the end of the previous year. The contribution of ₹1,00.00 crore (1.17 *per cent* of outstanding guarantee of ₹85,45.28 crore as on 31 March 2018), has been made to the Fund in 2018-19. The total accumulation of the Fund was ₹5,10.98 crore as on 31 March 2019. The entire amount has been invested by RBI. Transactions in the Fund are depicted in statements 21 and 22.

(c) Other Funds:

During the year, ₹9,64.88 crore was transferred from various funds and ₹73.55 crore was booked as expenditure out of these funds. Details of these funds are available in Statement 21 of the Finance Accounts.

B. Interest bearing Reserve Fund

(a) State Disaster Response Fund (SDRF):

In April 2011, Government of India replaced the existing Calamity Relief Fund (under Major Head-‘8235 General & other Reserve Funds’) with the State Disaster Response Fund (under Major Head-‘8121 General & other Reserve Funds’ which is under interest bearing section). Old balances pertaining to the Calamity Relief Fund under Major Head 8235-111 SDRF (₹15.69 crore) were transferred to the SDRF (under Major Head-‘8121’).

In terms of guidelines on constitution and administration of the SDRF, the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2018-19, the State Government transferred ₹3,48.83 crore (Central share ₹2,69.10 crore + State share ₹79.73 crore) including ₹49.83 crore (Central share ₹44.85 crore + State share ₹4.98 crore) received as arrear in the ratio 90:10 to the Fund (under Major Head 8121-122 SDRF). An amount of ₹3,24.78 crore pertain to FY 2017-18 relating to NDRF is included in 2018-19.

In terms of guidelines on constitution and administration of the SDRF, the accretions to the SDRF together with the income earned on the investment of the SDRF shall be invested. No fresh investment was made during 2018-19.

(b) Interest on balances under ‘interest bearing’ Reserve Funds and Deposits:

The state Government is liable to pay/adjust interest in respect of balances under categories ‘J-Reserve Funds (a) reserve Funds bearing Interest’ and ‘K-deposits and Advances (a) deposits bearing Interest’.

The Position of adjustment in this respect in 2018-19 was as below:

- (a) There was an outstanding balance of ₹50.31 crore at the beginning of the 2018-19 under J(a) Reserve Fund bearing Interest. Adjustment towards interest payments have been estimated at ₹3.14 crore during the year 2018-19 (taking average Ways and Means interest rate 6.25 *per cent* for the year 2018-19). However, the State Government had not paid any interest thereon.
- (b) Similarly, there was an outstanding balance of ₹1,34,64.45 crore at the beginning of the year 2018-19 under K(a) Deposit bearing interest excluding balance (₹0.52 crore) under Minor head 8342-117-Defined Contribution National Pension System (NPS). Adjustment towards interest payments have been estimated at ₹8,41.57 crore during the year 2018-19 (taking average Ways and Means interest rate 6.25 *per cent* for the year 2018-19 excluding NPS for which the applicable interest being GPF interest rate i.e. 7.6 *per cent* for first six month and 8 *per cent* for last six month). The State Government had paid ₹ 9,98.77 crore during 2018-19.

(vii) Suspense and Remittance balances:

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

(viii) Rush of Receipt and Expenditure:

During this year an amount of ₹2,43,15.14 crore comprising 13.50 *per cent* of total Revenue and Capital expenditure (₹18,00,91.23 crore) was expended in March 2019 from the treasuries, of which, an amount of ₹48,24.89 crore (19.84 *per cent* of total expenditure during March 2019) was expended on the last working day of March 2019. However, the revenue receipts for the month of March 2019 is ₹95,06.01 crore which comprises 6.51 *per cent* of total revenue receipts (₹14,59,75.25 crore) during 2018-19 of which, an amount of ₹16,55.30 crore (17.41 *per cent* of total revenue receipts during March 2019) was received on the last working day of March 2019.

During last quarter of the year 2018-19, an amount of ₹5,89,93.33 crore comprising 32.76 *per cent* of total expenditure an amount of ₹1,82,30.53 crore comprising 12.49 *per cent* of total receipt.

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

GoWB introduced electronic advice system in lieu of treasury cheques. With a few exceptions like Inter-State Government Payment, Funeral expenses, Municipal Tax, Secret service expenditure, etc. all other payments are made through electronic advice and accounted for under the head '8670-00-113 Treasury Electronic Advices'. Credit balance under MH 8670 Cheques and Bills indicates advices issued but failed to be credited into the beneficiary account or cheques issued which remained unencashed as on 31 March. The closing balance at the end of 2017-18 was ₹39,95.16 crore (Credit). During 2018-19, cheques/advices worth ₹12,61,78.19 crore were issued, and cheques/advices totaling ₹12,77,49.88 crore were disbursed, leaving a closing balance of ₹24,23.47 crore (Credit). This closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow from the GoWB till 31 March 2019.

(x) Contingency Fund:

The State Government has a corpus of ₹20.00 crore in the Contingency Fund. At the end of 2018-19, ₹1.04 crore (₹0.06 crore under '2215-Water Supply and Sanitation', ₹0.13 crore under '2235-Social Security and Welfare' and ₹0.25 crore under '3054-Road and Bridges', ₹0.31 crore under '4700-Capital Outlay on Major Irrigation', ₹0.28 crore under '4711-Capital Outlay on Flood Control Project' and ₹0.01 crore under '2049-Interest Payment') remains un-recouped under the Contingency Fund.

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

Government of India (GoI) transferred substantial funds directly to State Implementing Agencies/Non-Government Organisations (NGOs) for implementation of various schemes/ programmes. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 57,99.70 crore to the implementing agencies in West Bengal in 2018-19 which shows decrease of 41.36 *per cent* as compared to 2017-18 (₹98,91.26 crore in 2017-18). Details are in Appendix-VI.

Notes to Accounts

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

The Reserve Bank of India debited ₹13.81 crore on account of decretal awards in favour of the Engineering Departments of the GoWB in 2018-19, which is lying under Suspense Head of Account (Major Head 8658-00-110-Central Accounts Office- Reserve Bank Suspense) for want of sanction orders from the Engineering Departments. Total amount lying under this Suspense Head was ₹1,41.17 crore. since 2004-05.

(xiii) West Bengal FRBM/MTFP Act:

In terms of Section 3(1) of the West Bengal Fiscal Responsibility and Budget Management (FRBM) Act 2010, the GoWB presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2018-19. The performance of the State Government during 2018-19 depicted in the Overview of Fiscal Policy and Status of the State included in the Fiscal Policy Strategy Statement for 2018-19 and as depicted in the Finance A/cs is given below:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1.	Revenue Deficit shall not exceed 0.00 <i>per cent</i> during the period 2018-19.	The GoWB had a Revenue Deficit of ₹1,03,98.66 crore in 2018-19 (0.88 <i>per cent</i> of GSDP)
2.	Fiscal deficit shall not exceed 2.27 <i>per cent</i> during the period 2018-19	The Fiscal Deficit of ₹3,34,85.55 crore as per the accounts was 2.84 <i>per cent</i> of GSDP for 2018-19.
3.	Outstanding debt expressed as percentage of GSDP shall be less than 37.63 <i>per cent</i> of GSDP during 2018-19.	The outstanding debt for 2018-19 (₹39,32,99.69 crore) was 33.40 <i>per cent</i> of GSDP

*GSDP (Gross State Domestic Product) of West Bengal for 2018-19 is ₹1,17,75,86.00 crore as available from the Ministry of Statistics and Programme Implementation. Outstanding debt includes all debts and other liabilities.

The following status is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2018-19 as stipulated by the FRBM Act and Rules. However,

- (i) no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) no disclosure has been made in respect of Major Works and Contracts, Committed liabilities in respect of land acquisition charges, Claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Government Liabilities.

Notes to Accounts

(xiv) Non accounting of Interest on Provident Fund deposits:

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

Since the Directorate did not inform the Principal Accountant General (A&E) of the interest payable on the Provident Fund accounts maintained by them as on 31 March 2019, it has not been possible to estimate the total interest payable and its impact on the finances of the State Government. However, the State Government had budgeted for an expenditure of ₹19,27.00 crore towards interest payable on Provident Fund (₹10,27.00 crore for interest on State Provident Funds and ₹9,00.00 crore for interest on Provident Fund maintained by the Directorate) for the current year.

(xv) Ujwal DISCOM Assurance Yojana (UDAY):

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

(xvi) Opening of sub-heads

During 2018-19, 59 new sub-heads of Account were operated without approval of the Principal Accountant General (A&E) West Bengal. An amount of ₹30,44.15 crore was expended under these sub-heads. Details are in **Annexure – M**.

(xvii) Major Cesses collected by the State Government:

In West Bengal different kinds of Cess are collected under distinct detailed head '08-Cess'. During 2018-2019 an amount of ₹22,96.12 crore was collected under detailed head '08-Cess'. The major cess (collection more than 0.10 crore) are given below in the next page.

- a) **Buildings and other Construction Workers Welfare Cess:** In West Bengal, Buildings and other Construction Workers Welfare Cess is recovered from the Contractor's bills by direct credit to the designated bank account of the West Bengal Building and other Construction Workers Welfare Board (WBB&OCWWB). There is no separate accounting procedure. During 2018-19, Government has transferred an amount of ₹14,00.00 crore in January 2019 to the deposit head '8342-00-113-Solatum Fund-002- West Bengal Buildings and other Construction Workers Welfare Cess' from the bank account maintained by West Bengal Building and other Construction Workers Welfare Board. The expenditure incurred from these Cess proceeds and non-transfer of balance to the fund were not ascertainable. The GoWB issued Office Memorandum regarding Revised procedure of

Notes to Accounts

Recovery and deposition of the West Bengal Building and other Construction Workers Welfare Cess in August 2019.

- b) **Motor Transport Workers' Welfare Cess:** In West Bengal, Motor Transport Workers' Welfare Cess is collected from motor vehicles carrying passengers or goods for hire or reward for the financing of schemes to promote the social security, health and welfare of motor transport workers. This Cess was deposited under head '8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act, 2010' and subsequently withdrawn and transferred to the Bank Account of the West Bengal Transport Workers' Security Schemes maintained by Labour department. During 2018-19, GoWB has transferred an amount of ₹76.62 crore to the deposit head '8342-00-113-Solatum Fund-003- West Bengal Motor Transport Workers' Welfare Cess' from the bank account in January 2019 maintained by Labour Department. The expenditure incurred from the Cess proceeds and the balance in the bank account were not ascertainable. Besides, ₹6.95 crore was deposited under head 8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act, 2010' in February 2019 and March 2019 leaving a balance amounting to ₹6.95 crore at the end of 31 March 2019.
- c) **Motor Spirit Cess:** In terms of West Bengal Transport Infrastructure Development Fund Act 2002 the Motor Spirit Cess is collected on sale of Motor Spirit, High Speed Diesel and LPG used for Commercial & Industrial purposes. During 2018-19, State Government Collected ₹5,34.44 crore as Motor Spirit Cess under Head of Account "0045-00-112-001-08".
- d) **Rural Employment Cess :** The West Bengal Rural Employment and Production Act 1976 was enacted with the objective to provide for additional resources for promotion of employment in rural areas and for implementing rural production program. The Act envisaged the creation of the West Bengal Rural Employment and Production Fund (WBREPF) for this purpose. Scrutiny of the records revealed that the WBREPF has not been created. During 2018-19 an amount of ₹14,02.93 crore was collected as Rural Employment Cess as detailed given below:

Sl No.	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-006-08	Rural Employment Cess on Coal	13,94.66
2	0029-00-103-014-08	Rural Employment Cess on riverbed materials collected by I&W Deptt	0.15
3	0029-00-103-014-08	Rural Employment Cess other than Tea Estates and Coal Mines	8.12
		TOTAL	14,02.93

However, as the WBREPF was not created the expenditure incurred from the Cess proceeds was not ascertainable.

Notes to Accounts

e) **Other Cess:** During 2018-19 State Government collected cess amounting to ₹358.60 crore under Major Head “0029 - Land Revenue”. Details are given below.

Sl No.	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-001-08	Public Works Cess	8.06
2	0029-00-103-002-08	Road Cess	7.33
3	0029-00-103-008-08	Education Cess on Coal Mines	3,32.68
4	0029-00-103-010-08	Education Cess other than Tea Estates and Coal Mines	9.72
5	0029-00-103-003-08	Miscellaneous receipt under the Cess Act	0.81
TOTAL			3,58.60

(xviii) Incomplete Capital Works:

The list of incomplete Capital works/project reported in Appendix-IX is prepared on the basis of the information received from the State Government (September 2019) and include works costing ₹5.00 crore and above.

During the year 55 incomplete projects involving ₹22,75.04 crore are aged five years and more. The escalation in estimated cost of these project due to delay in completion of the project /works was not provided by the GoWB.

(xix) Impact on Revenue deficit and Fiscal deficit:

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

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in Crore)	Understatement (₹ in Crore)	Overstatement (₹ in Crore)	Understatement (₹ in Crore)
2(i)	Misclassification between Capital and Revenue Expenditure	1.62	31,07.49		
2(viii) (b)	Working capital loan booked as Grants-in-aid revenue expenditure	5,00.00			
3(vi) B(b)	Non accountal of interest payment on Reserve Funds and Deposits bearing Interest		3.18		3.18
3(x)	Non-recoupment of Contingency Fund drawal		1.04		1.04
Total (Net) Impact		26,10.09 (Understatement)		4.22 (Understatement)	

Note:- Expenditure on setting of loan liabilities of PSUs has been booked under Capital Head ‘4858- Capital Outlay on Engineering Industries’ without creating corresponding Capital Assets resulting in overstatement of Capital expenditure by ₹4,78.63 crore (Reference to item at serial No. 2 (viii)(a)).

Notes to Accounts

Annexure A

Significant Book Adjustment

(Reference to Para 1(ii) of the NTA)

A-Periodical adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
1.	Adjustment of allocation of Central Road Fund	3054- Roads and Bridges -80-797-001	8449- Other Deposits - 00-103-001	1,38.33	The amount booked under 1601-02-105-001-Central Road Fund has been debited to the head 3054 – Roads & Bridges by contra credit to Other Deposits.
2.	Adjustment of expenditure from Central Road Fund	8449- Other Deposits -00-103-001	5054- Capital Outlay on Roads and Bridges - 80-797-002	1,61.56	The amount of expenditure initially accounted for under head 5054 – Capital outlay on Roads & Bridges has been finally debited to 8449-00-103 –Subventions from Central Road Fund.
3.	Adjustment of expenditure in connection with State Disaster Response Fund	8121- General and Other Reserve Funds - 00-122-002	2245-Relief on Account of Natural Calamities-05-901-001	4,77.16	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. Since Fund being inoperative was already transferred to Revenue Accounts, now it is written back to proper fund head.
			2075-00-911-005-70-01 Adjustment of Old SDRF to New SDRF	15.69	
4.	Adjustment of interest on State Disaster Response Fund	8235- General and other Reserve Funds- 00-112-002	8121-General and other Reserve Funds-00-122-002-Interest Gain	12.54	For re-investment of interest earned in the State Disaster Response Fund through investment made in the certificate of Deposit in the scheduled Commercial Bank.
5.	Adjustment of Interest of GPF in respect of employees other than Group-D	2049- Interest Payments -03-104-NP 001, 004 and 005	8009- State Provident Funds -01-101-NP001, 102-NP001 and 104-NP001	11,40.90	For adjustment of interest accrued on the amount lying as balance in the GPF account of Other than Group D employees, Contributory Provident Fund and AISPF for the financial year 2018-19 at the rate applicable to the GPF as fixed by Govt. of India.
6.	Adjustment of transactions in connection with 8225-Roads and Bridges Fund (Expenditure out of Fund)	8225- Roads and Bridges Fund -02-101-003 WBTIDF-Roads & Bridges	3055- Road Transport - 00-902-001 WBTIDF (DR)	33.68	Adjustment of Expenditure by deduct debit to Service head under Minor head - 902 and debit to Fund (WBTIDF).
			5055- Capital Outlay on Road Transport-00-902-001 WBTIDF (DR)	99.93	
		8225- Roads and Bridges Fund -02-101-002-01 WBTIDF-Roads & Bridges	3054- Roads and Bridges -04-902-001 WBTIDF (DR)	1,42.98	
			5054- Capital Outlay on Roads and Bridges - 03-902-001 WBTIDF (DR)	2,57.85	

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 expenditure out of WBCETF (outgo of fund)	8229-Development and Welfare Funds-00-200-005 P.W. (Roads) Department (WBCETF)	5054-Capital Outlay on Roads and Bridges 03-797-003 (WBCETF) [DR]	3,50.00	Adjustment of Expenditure by deducts debit to concerned Service head under Minor head -902 and debit to Fund (WBCETF) [PR].
		8229-Development and Welfare Funds-00-200-012 Micro & Small Scale Enterprise and Textile Deptt. (WBCETF)	4851-00-797-SP-001-(CS)- Village and Small Industries (WBCETF) [DR]	85.36	
		8229-Development and Welfare Funds-00-200-005 P.W.(Roads) Department (WBCETF)	5054-Capital Outlay on Roads and Bridges 03-902-002 (WBCETF) [DR]	4,52.80	
		8229-Development and Welfare Funds-00-200-012 Micro & Small Scale Enterprise and Textile Deptt. (WBCETF)	2851-Village and Small Industries-00-902-001 (WBCETF) [DR]	22.59	
		8229-Development and Welfare Funds-00-200-012 Micro & Small Scale Enterprise and Textile Deptt. (WBCETF)	4851-00-902-001-Village and Small Industries (WBCETF) [DR]	63.48	
8.	Adjustment of expenditure out of WBCETF	8229-Development and Welfare Funds-00-200-005 P.W.(Roads) Department (WBCETF)	5054-03-797-005 Adjustment for excess transfer of Fund from Public Account (WBCETF)	6,84.43	Transfer of Fund to the Reserve Fund and Deposit Accounts (WBCETF)
		8229-Development and Welfare Funds-00-200-006 P.W.(Roads) Department (WBCETF)			
		5054-03-797-002 Adjustment for excess transfer of Fund from Public Account (WBCETF)	8229-Development and Welfare Funds-00-200-023 P.W Department (WBCETF)	2,11.98	
		8229-Development and Welfare Funds-00-200-008 NBDD (WBCETF)	4575-02-797-002-Adjustment for excess transfer of Fund from Public Account	1,21.30	
		8229-Development and Welfare Funds-00-200-012 Micro & Small Scale Enterprise and Textile Deptt. (WBCETF)	4851-00-797-002 Adjustment for excess transfer of Fund from Public Account	1,93.42	

Notes to Accounts

Annexure A
Significant Book Adjustment (continued)

Sl. No.	Book Adjustments	Heads of Account		Amount (₹ in Crore)	Remarks
		From	To		
9.	Adjustment of Lapsed Deposit Credited to Government	8443- Civil Deposits -00-104-Civil Courts Deposits	0075- Miscellaneous General Services -00-101-Unclaimed Deposits	3.61	Year-end adjustment based on Lapsed Deposit Statements received as per Rule 6.16 of WBTR 2005.
10.	Adjustment of interest of State Government Employees' Group Insurance Scheme	2049-03-108-Interest on Insurance and Pension fund	8011-00-107- State Government Employees' Group Insurance Scheme.	65.34	For adjustment of interest accrued on the amount lying as balance in the State Government Employees' Group Insurance Scheme for the financial year 2018-19.

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	2235 – Social Security & Welfare	0.33	Advance amounting to ₹ 0.06 crore, ₹0.13 crore, ₹0.25 crore, ₹0.28 crore, ₹0.01 crore and ₹0.31 crore respectively were drawn from the Contingency fund and remains to be recouped to the Major head “2215-Water Supply & Sanitation”, “2235-Social Security & Welfare” and “3054-Road & Bridges”, “4711-Capital Outlay on Flood Control Projects”, “2049-Interest Payment” and “4700-Capital Outlay on Major Irrigation” respectively.
			4215 – Water Supply & Sanitation	0.01	
			4701 – Capital Outlay on Major Irrigation	0.03	
			4711 – Capital Outlay on Flood Control Projects	0.21	
			5054 – Roads & Bridges	10.00	
2.	Clearance of Objection Book Suspense	8658 – Suspense Accounts – 00 – 102 – Suspense Accounts (Civil)	Different Major Heads	1,89.54	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	1.66	Expenditure relating to cancelled cheques pertaining to current year and previous years booked in the Accounts as a reduction of expenditure

Notes to Accounts

Annexure -B

Misclassification between Revenue Expenditure and Capital Expenditure

(Reference to item at serial No.2(i) of the NTA

(₹ in Crore)

Capital Expenditure misclassified as Revenue Expenditure			
Sl. No.	Major Head	Object of Expenditure	Amount
1	3456 Civil Supplies	Construction of Office Building	1.62
TOTAL			1.62
Revenue Expenditure misclassified as Capital Expenditure			
Sl. No.	Major Head	Object of Expenditure	Amount
1.	4059 Capital Outlay on Public Works	Grants to Birbhum ZP for Construction Baul Academy	2.19
2.	4059 Capital Outlay on Public Works	Grants to Localbodies/Autonomous Bodies	14.06
3.	4202 Capital Outlay on Education	Installation of Computers, laboratory equipment , furniture, etc.	24.92
4.	4202 Capital Outlay on Education	Grants to Aliah University	8.10
5.	4202 Capital Outlay on Education	Grants to Localbodies/Autonomous Bodies	17.15
6.	4210 Capital Outlay on Medical and Public Health	Purchase of Hospital Consumables, Kits, and office furniture	6.22
7.	4217 Capital Outlay on Urban Development	Grants to different Local Bodies/ Autonomous Bodies	1,10.32
8.	4217 Capital Outlay on Urban Development	Grants to different Local Bodies on the ÁMRUT schemes	9,42.88
9.	4217 Capital Outlay on Urban Development	Grants to different Local Bodies on the different scheme	10,38.00
10.	4217 Capital Outlay on Urban Development	Grants to different Local Bodies	8.94
11.	4515 Capital Outlay on Rural Development	Grants to Localbodies/Autonomous Bodies	6.24
12.	4575 Capital Outlay on Other Special Areas Programme	Grants to Local bodies under AAP, BADP Schemes	21.60

Notes to Accounts

Annexure –B**Misclassification between Revenue Expenditure and Capital Expenditure**

(Reference to item at serial No.2(i) of the NTA)

(₹in Crore)

Sl. No.	Major Head	Object of Expenditure	Amount
13.	4575 Capital Outlay on Other Special Areas Programme	Grants to Local bodies under Different Schemes	1,23.25
14.	4575 Capital Outlay on Other Special Areas Programme	Grants to Local bodies under Different Schemes	54.88
15.	4801 Capital Outlay on Power Projects	Implementation of Power evacuation cost for Project at Sagardihi, etc.	7,05.09
16.	4851 Capital Outlay on Village and Small Industries	Civil Construction for PWCS of Handloom Development Office, etc	2.37
17.	5054 Capital Outlay on Roads and Bridges	Construction of Level Crossing, Grants to ZP for Construction of ROB	3.88
18.	5055 Capital Outlay on Road Transport	Grants to different Local Bodies/Autonomous Bodies,SBSTC and modernization Bus Stand	11.90
19.	5055 Capital Outlay on Road Transport	Grants to different Local Bodies/Autonomous Bodies,WBTC	2.50
20.	5056 Capital Outlay on Inland Water Transport	Grants to Autonomous body for Construction of Floating jetty	3.00
TOTAL			31,07.49

Notes to Accounts

Annexure-C

Booking under Minor Head '800-Other Expenditure'

(Reference to item at serial No 2(iii) of the NTA)

Major Head	Major Head Description	Total Expenditure under the Major Head (₹ in Crore)	Amount booked under Minor Head '800-Other Expenditure' (₹ in Crore)	Percentage to Total Expenditure under the Major Head
2205	Art & Culture	3,52.95	3,03.93	86.11
2250	Other social Services	2,44.52	2,41.26	98.67
2575	Other Special Areas Programmes	3,72.09	2,03.07	54.58
3051	Ports and Light houses	1.01	0.87	86.14
3075	Other Transport Services	0.39	0.39	1,00.00
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	73.17	40.52	55.38
4235	Capital Outlay on Social Security and Welfare	9,87.90	7,13.04	72.18
4408	Capital Outlay on Food Storage and Warehousing	1,58.90	1,27.26	80.09
4700	Capital Outlay on Major Irrigation	2,47.91	1,79.17	72.27
5055	Capital Outlay on Road Transport	1,24.17	1,12.17	90.34
5056	Capital Outlay on Inland and Water Transport	82.62	71.31	86.31
5452	Capital Outlay on Tourism	91.02	55.90	61.42

Notes to Accounts

Annexure - D

Booking under Minor Head '800-Other Receipts'

(Reference to item at serial No. 2(iii) of the NTA)

Major Head	Major Head Description	Total Receipt under Major Head (₹ in Crore)	Amount Booked under Minor Head '800-Other Receipts' (₹ in Crore)	Percentage to Total Receipt under the Major Head
0049	Interest Receipts	8,06.02	4,31.73	53.56
0056	Jails	0.71	0.59	83.09
0058	Stationery and Printing	0.08	0.07	87.50
0059	Public Works	30.64	28.27	92.25
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	6.03	4.04	66.99
0211	Family Welfare	0.01	0.01	1,00.00
0215	Water Supply and Sanitation	6.97	5.98	85.79
0217	Urban Development	21.81	21.81	1,00.00
0220	Information and Publicity	5.54	5.42	97.83
0235	Social Security and Welfare	1.41	1.38	97.87
0405	Fisheries	5.40	4.46	82.59
0408	Food Storage and Warehousing	28.95	28.95	1,00.00
0415	Agricultural Research and Education	0.001	0.001	1,00.00
0506	Land Reforms	0.005	0.005	1,00.00
0515	Other Rural Development Programmes	0.15	0.09	60.00
0801	Power	0.003	0.003	1,00.00
0810	New Conventional Source of Energy	0.0001	0.0001	1,00.00
0875	Other Industries	0.06	0.06	1,00.00
1053	Civil Aviation	0.0003	0.0003	1,00.00
1054	Roads and Bridges	74.49	48.39	64.96
1056	Inland Water Transport	0.002	0.002	1,00.00
1452	Tourism	1.45	1.45	100
1456	Civil Supplies	14.60	14.60	100

Notes to Accounts

Annexure-E

Ageing Analysis of AC Bills of outlining Departments having highest pendency
(Reference to para 2(iv) of the NTA)

Department	Year	Total No. of AC Bills	Total Amount drawn on AC Bills (₹ in Crore)	No. of AC Bills adjusted	Total Amount of AC Bills adjusted (₹ in Crore)	No. of unadjusted AC Bills	Amount of Unadjusted AC Bills (₹ in Crore)
Disaster Management and Civil Defence							
	Upto 2016-2017	11,143	11,47.12	9,146	3,26.35	1,997	8,20.77
	2017-2018	423	10,41.43	307	10,40.72	116	0.72
	2018-2019	299	2,38.90	78	2,33.06	221	5.84
	Total	11,865	24,27.45	9,531	16,00.13	2,334	8,27.33
Youth Services and Sports							
	Upto 2016-2017	55	11.92	35	5.83	20	6.09
	2017-2018	0	0.00	0	0.00	0	0.00
	2018-2019	149	56.56	101	32.15	48	24.41
	Total	204	68.48	136	37.98	68	30.50
Home and Hill Affairs							
	Upto 2016-2017	16,046	23,59.06	14,801	21,79.68	1,245	1,79.38
	2017-2018	515	1,81.50	315	1,14.58	200	66.92
	2018-2019	902	3,69.98	281	81	621	2,88.98
	Total	17,463	29,10.54	15,397	23,75.26	2,066	5,35.28
Panchayat and Rural Development							
	Upto 2016-2017	4,134	2,14.06	3,468	1,81.94	666	32.12
	2017-2018	225	3,02.33	189	47.00	36	2,55.32
	2018-2019	0	0.00	0	0.00	0	0.00
	Total	4,359	5,16.39	3,657	2,28.94	702	2,87.44

Notes to Accounts

Annexure-E

Ageing Analysis of AC Bills of outlining Departments having highest pendency
(Reference to para 2(iv) of the NTA)

Department	Year	Total No. of AC Bills	Total Amount drawn on AC Bills (₹ in Crore)	No. of AC Bills adjusted	Total Amount of AC Bills adjusted (₹ in Crore)	No. of unadjusted AC Bills	Amount of Unadjusted AC Bills (₹ in Crore)
Women and Child Development and Social Welfare							
	Upto 2016-2017	2,381	2,31.17	1,840	1,65.60	541	65.57
	2017-2018	5	0.40	4	0.38	1	0.01
	2018-2019	12	1.20	2	0.01	10	1.19
	Total	2,398	2,32.77	1,846	1,65.99	552	66.77
Agriculture							
	Upto 2016-2017	1,747	5,73.65	1,604	5,37.01	143	36.64
	2017-2018	0	0.00	0	0.00	0	0.00
	2018-2019	0	0.00	0	0.00	0	0.00
	Total	1,747	5,73.65	1,604	5,37.01	143	36.64
Health and Family Welfare							
	Upto 2016-2017	873	34.31	691	27.21	182	7.10
	2017-2018	32	25.72	15	11.71	17	14.01
	2018-2019	8	31.53	5	0.22	3	31.30
	Total	913	91.56	711	39.14	202	52.41
Land and Land Reforms and Refugee Relief and Rehabilitation							
	Upto 2016-2017	865	47.53	693	20.48	172	27.05
	2017-2018	10	0.20	7	0.19	3	0.01
	2018-2019	10	0.07	5	0.06	5	0.02
	Total	885	47.80	705	20.73	180	27.08

Notes to Accounts

Annexure-F

Ageing Analysis of UCs of outlining Departments having highest pendency
(Reference to para 2(v) 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)
Panchayat and Rural Development							
	Upto 2016-2017	54,379	4,02,54.88	65	39,42.82	54,314	3,63,12.07
	2017-2018	4,048	1,74,94.20	1	0.00	4,047	1,74,94.20
	2018-2019	4,662	1,53,09.87	5	0.00	4,657	1,53,09.87
	Total	63,089	7,30,58.95	71	39,42.82	63,018	6,91,16.14
School Education							
	Upto 2016-2017	27,213	2,28,40.83	59	23,64.95	27,154	2,04,75.88
	2017-2018	903	38,77.78	1	0.05	902	38,77.73
	2018-2019	1,132	49,69.41	1	0.00	1,131	49,69.41
	Total	29,248	3,16,88.02	61	23,65.00	29,187	2,93,23.02
Urban Development and Municipal Affairs							
	Upto 2016-2017	28,019	1,96,30.35	3,182	21,48.84	24,837	1,74,81.51
	2017-2018	3,255	48,11.68	120	2,17.80	3,135	45,93.87
	2018-2019	2,952	59,34.58	9	3.92	2,943	59,30.66
	Total	34,226	3,03,76.61	3,311	23,70.56	30,915	2,80,06.04
Health and Family Welfare							
	Upto 2016-2017	8,813	59,68.18	313	5,66.67	8,500	54,01.51
	2017-2018	4,011	16,69.08	12	9.13	3,999	16,59.95
	2018-2019	4,856	25,13.04	12	24.91	4,844	24,88.13
	Total	17,680	1,01,50.30	337	6,00.71	17,343	95,49.59

Notes to Accounts

Annexure-F

Ageing Analysis of UCs of outlining Departments having highest pendency
(Reference to para 2(v) 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)
Power and Non Conventional Energy Sources							
	Upto 2016-2017	239	55,15.86	5	1.48	234	55,14.38
	2017-2018	21	12,61.17	0	0.00	21	12,61.17
	2018-2019	13	9,05.66	0	0.00	13	9,05.66
	Total	273	76,82.69	5	1.48	268	76,81.21
Minority Affairs and Madrasah Education							
	Upto 2016-2017	5,172	33,15.76	23	88.94	5,194	32,26.82
	2017-2018	2,884	11,04.97	0	0.00	2,884	11,04.97
	2018-2019	3,634	10,41.97	1	0.00	3,633	10,41.97
	Total	11,690	54,62.70	24	88.94	11,711	53,73.76
Women and Child Development and Social Welfare							
	Upto 2016-2017	15,159	26,83.34	33	1.20	15,126	26,82.14
	2017-2018	4,331	15,82.89	1	0.00	4,330	15,82.89
	2018-2019	22,784	25,19.78	2	0.00	22,782	25,19.78
	Total	42,274	67,86.01	36	1.20	42,238	67,84.81
Agriculture							
	Upto 2016-2017	2,601	18,22.25	13	59.49	2,588	17,62.76
	2017-2018	421	3,66.13	0	0.00	421	3,66.13
	2018-2019	360	44,13.24	0	0.00	360	44,13.24
	Total	3,382	66,01.62	13	59.49	3,369	65,42.13

Notes to Accounts

Annexure - G
Guarantee Fees/Commission
(Reference to item No 3(ii) 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 guaranteed amount	Shortfall/Excess in Guarantee Commission
2009-10	4.49	8,35.27	8.35	3.86
2010-11	7.48	11,96.38	11.96	4.48
2011-12	5.22	24,94.83	24.95	19.73
2012-13	1.81	5,80.39	5.80	3.99
2013-14	18.85	41,78.08	41.78	22.93
2014-15	1.40	47,89.02	47.89	46.49
2015-16	4.66	22,90.13	22.90	18.24
2016-17	5.45	59,94.17	59.94	54.49
2017-18	12.39	50,41.35	50.41	38.02
2018-19	1,70.86	1,00,09.56	1,00.10	(-) 70.76

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

Notes to Accounts

Annexure – H

Department wise list of old loans remaining unaltered
(Reference to Para 3 (iii)(a) of the NTA)

Sl. No.	Name of Department	Financial Years of drawal	Loan Amount (₹ in Crore)
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	1974-75 to 2005-06	4,67.77
7.	Municipal Affair	1966-67 to 1969-70	2.23
8.	Micro and Small Scale Enterprises & Textile	1974-75 to 1998-99	37.90
9.	Power and Non Conventional Energy Sources	1995-96 to 2004-05	1,50.51
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		7,80.93

Note : Department of Public Enterprises, Commerce & Industries and Industrial Reconstruction has been treated as Department of Industry Commerce & Enterprises.

Notes to Accounts

Annexure – I

Statement showing Department wise loan sanctioned to the defaulting loanees
(Reference to Para 3 (iii)(b) of the NTA)

Sl. No.	Name of Department	No. of Loans	No. of Loanees(*)	Loan Amount (₹ in Crore)
1.	Commerce & Industries	565	2	2,50.33
2.	Information & Cultural Affairs	426	2	1,14.85
3.	Urban Development & Municipal Affairs	252	1	13,82.41
4.	Micro & Small Scale Enterprises & Textile	1,126	8	8,30.55
5.	Industry Commerce & Enterprises	2,472	8	6,65.54
6.	Power & Non Conventional Energy Sources	295	2	71,83.39
7.	Transport	1,804	6	26,57.81
8.	Public Works	39	2	8,06.71
9.	Health & Family Welfare	12	1	6.54
	Total	6,426	30	1,36,47.80

Note-1 : No fresh loan was sanctioned by Fisheries Department during 2018-19. Consequently, the same has not been included, although defaulting.

Note-2 : Department of Public Enterprises, Commerce and Industries and Department of Industry Commerce & Enterprises has been treated as the Department of Industry Commerce & Enterprises.

(*) Indicates No. of Loanees during 2018-19.

Notes to Accounts

Annexure – J

Statement showing Loanees who accepted the loan balances
(Reference to Para 3(iii)(d) of the NTA)

Sl. No.	Name of Loanee	Major Head of Account
1	2	3
1.	W.B. Khadi and Village Industries Board	6851-Loans for Village and Small Industries
2.	Haldia Development Authority	6215-Loans for Water Supply and Sanitation
		6217-Loans for Urban development
3.	W.B. Film Development Corporation Ltd.	6220- Loans for Information and Publicity.
4.	WEBFIL Limited	6858-Loans for Engineering Industries
5.	The Infusion (India) Ltd.	6857- Loans for Chemical and Pharmaceutical Industries.

Notes to Accounts

Annexure-K

(Reference to item No 3(v) of the NTA)

Status in respect of Loans and Grants given to PSUs under West Bengal whose accounts are not finalized				
Sl. No.	Name of the Concern	LOAN (₹ in Crore)	GRANT(*) (₹ in Crore)	Year of Accounts Finalised
1.	Britannia Engineering Limited (#)	9.60		2017-18
2.	Greater Calcutta Gas Supply Corporation Limited	11.55		2017-18
3.	Krishna Silicate and Glass (1987) Limited(#)	0.09		2005-06
4.	Lily Products Limited(#)	3.01		2017-18
5.	National Iron and Steel Company (1984) Limited(#)	2.96		2017-18
6.	Neo Pipes & Tubes Co. Limited(#)	2.47		2017-18
7.	Silpabarta Printing Press Limited(#)	2.08		2017-18
8.	The Durgapur Projects Limited(#)	1,16.12		2017-18
9.	The Infusions (India) Limited(#)	0.89		2014-15
10.	The West Bengal Power Development Corporation Limited(#)	4,00.00		2017-18
11.	West Bengal Dairy & Poultry Development Corporation Limited (#)		1.25	2017-18
12.	West Bengal Handloom & Power loom Development Corporation Limited (#)	0.11		2014-15
13.	West Bengal Industrial Development Corporation Limited		32.04	2017-18
14.	West Bengal Pharmaceutical & Photochemical Development Corporation Limited(#)	0.91		2017-18

Notes to Accounts

Annexure-K				
(Reference to item No 3(v) of the NTA)				
Status in respect of Loans and Grants given to PSUs under West Bengal whose accounts are not finalized				
Sl. No.	Name of the Concern	LOAN (₹ in Crore)	GRANT(*) (₹ in Crore)	Year of Accounts Finalised
15.	West Bengal State Electricity Distribution Company Limited		8,55.00	2017-18
16.	West Bengal State Minor Irrigation Corporation Limited(#)		10.44	2016-17
17.	Westinghouse Saxby Farmer Limited(#)	10.03		2017-18
18.	Basumati Corporation Limited(#)	1.88		2017-18
19.	The Electro Medical and Allied Industries Limited(#)	0.06		2017-18
20.	West Bengal Film Development Corporation Limited	1.30		2015-16
21.	North Bengal State Transport Corporation	41.00		2013-14
22.	South Bengal State Transport Corporation	41.00		2016-17
23.	West Bengal Minorities Development & Finance Corporation		4.86	2014-15
24.	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation		8.54	2017-18 (Upto 14.11.2017)

(*) Only those concerns which could be mapped with the respective expenditure in respect of Sub-head are included.

(#) Information on adoption of Accounts in AGM is not available.

Notes to Accounts

Annexure-L

Suspense and Remittance Balances
(Reference to item No. 3(vii) of NTA)

(₹ in Crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts						
101-PAO Suspense	1,72.37	8.17	1,84.67	8.10	1,68.06	3.91
Net	Dr. 1,64.20		Dr 1,76.57		Dr.1,64.14	
102-Suspense Account (Civil)	6,28.68	6,67.65	7,57.78	8,09.61	11,03.80	11,03.03
Net	Cr. 38.97		Cr. 51.83		Dr 0.78	
110-RB Suspense CAO	5,35.88	63.18	6,09.10	63.23	5,26.52	2,78.94
Net	Dr. 4,72.70		Dr. 5,45.87		Dr. 2,47.58	
112-TDS Suspense	0.00	31.53	0.00	20.30	0.00	42.33
Net	Cr. 31.53		Cr. 20.30		Cr. 42.33	
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	6,69,73.96	6,65,87.68	6,69,73.96	6,65,87.66	6,69,73.96	6,65,87.64
Net	Dr. 3,86.28		Dr. 3,86.30		Dr. 3,86.32	
103- Forest Remittances	61,99.01	61,73.39	61,99.01	61,73.39	61,99.01	61,73.39
Net	Dr.25.62		Dr.25.62		Dr.25.62	

Notes to Accounts

Annexure-M

New Sub-Heads operated without approval and expenditure incurred

(Reference to item at serial No. 3(xvi) of the NTA)

(₹ in Crore)

Name of the Department	Major Head	Sub-Major Head	Minor Head	Sub-Head Code	Sub-Head Description	Expenditure
Secretariat-General Services	2052	00	090	039	Finance (Internal Audit) Department	3.80
Home and Hill Affairs	2055	00	108	018	Police Verification Reports for Passport	0.18
	2055	00	109	024	Grants to Puja Organizers	22.88
	2551	60	796	010	Development of areas of Gokhaland Territorial Administration (GTA)	44.55
						67.61
Other Administrative Services	2070	00	800	042	Expenditure relating to 15th Finance Commission	1.79
General Education	2202	02	053	001	Repair and Renovation of Madrasah Buildings	7.16
Urban Development & Municipal Affairs	2217	05	051	003	Construction/Re-Development of Housing of the Urban Poor	9.66
	2217	05	789	023	Construction/Re-Development of Housing of the Urban Poor	2.95
	2217	05	796	011	Construction/Re-Development of Housing of the Urban Poor	0.80
	2217	05	191	101	Honorarium for vector control teams for ULBs	5.31
	2217	05	191	102	Procurement of VBD(Larvicidal, IEC & Training)	1.35
	2217	05	192	060	Honorarium for vector control teams for ULBs	38.16
	2217	05	192	061	Procurement of VBD(Larvicidal, IEC & Training)	26.34
	2217	05	193	077	Honorarium for vector control teams for ULBs	0.54
	2217	05	193	078	Procurement of VBD(Larvicidal, IEC & Training)	0.13
	2217	80	001	014	Grants to State Urban Development Agency	6.50
	2217	80	192	002	Grants to Urban Local Bodies as per recommendation of Fourth State Finance Commission	1,18.56
	2217	80	193	003	Grants to Urban Local Bodies as per recommendation of Fourth State Finance Commission	0.44
	2217	80	800	024	West Bengal Municipal Service Commission	0.00

Notes to Accounts

Annexure-M

New Sub-Heads operated without approval and expenditure incurred

(Reference to item at serial No. 3(xvi) of the NTA)

(₹ in Crore)

Name of the Department	Major Head	Sub-Major Head	Minor Head	Sub-Head Code	Sub-Head Description	Expenditure
Judicial	2014	00	102	007	e-Court Project (Central Share) (OTHER) [JD]	3.71
North Bengal Development	4575	02	797	002	Adjustment in Accounts for excess transfer of Fund from Public Account	1,21.31
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2225	01	277	035	Special Central Assistance to SC Sub Scheme (Central Share)	51.29
	2225	01	277	037	Civil Rights - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 and Other (Central Share)	0.90
	2225	02	277	046	Payment of Scholarships for the student at Pre-Matric level (Central Share)	4.42
	2225	02	277	047	Payment of Scholarships for the student at Pre-Matric level (State Share)	1.48
						58.09
Social Security and Welfare	2235	02	101	039	Implementation of Manabik Scheme	1,33.47
	2235	02	103	068	Implementation of Rupashree Prakalpa	4,24.82
	2235	02	200	036	One Time Grant to the Family of Deceased Farmer under Krishak Bondhu	6.44
	2235	02	789	058	Implementation of Rupashree Prakalpa	1,21.89
	2235	02	789	059	Implementation of Manabik Scheme	41.01
	2235	02	796	055	Implementation of Rupashree Prakalpa	30.80
	2235	02	796	056	Implementation of Manabik Scheme	10.21
						7,68.64
Relief on Account of Natural Calamities	2245	80	102	021	NCRMP-II Component-A (Central Share)	0.78
Capital Outlay on Public Works	4059	01	051	103	Buildings under the Directorate of State Lotteries	0.94
	4059	80	001	001	Governors Secretariat	0.13
						1.07

Notes to Accounts

Annexure-M

New Sub-Heads operated without approval and expenditure incurred

(Reference to item at serial No. 3(xvi) of the NTA)

(₹ in Crores)

Name of the Department	Major Head	Sub-Major Head	Minor Head	Sub-Head Code	Sub-Head Description	Expenditure
Capital Outlay on Medical and Public Health	4210	01	102	002	Capital Exp. under E.S.I (M.B.) Scheme	0.35
Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4225	01	190	002	Share Capital Contribution to the West Bengal Scheduled Castes, Scheduled Tribes & Other Backward Classes Development and Finance Corporation (Central Share)	5.00
Capital Outlay on Medium Irrigation	4701	04	101	099	Special Infrastructure Projects	2.00
Capital Outlay on Village and Small Industries	4851	00	102	026	Implementation of the schemes under RIDF.	5.20
	4851	00	789	025	Implementation of the schemes under RIDF	2.65
	4851	00	796	029	Implementation of the schemes under RIDF	1.28
						9.13
Technical Education & Training & Skill Development	2203	00	789	013	Sub-head description grants to Paschimbanga Society for skill development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKUY) (Central Share)	3.15
	2203	00	796	011	Mantri Kaushal Vikas Yojana(PMKUY) (Central Share) Grants to Paschimbanga Society for skill Development (PBSSD) for implementation of State engagement Component under Pradhan	1.40
	2203	00	003	007	Grants to Paschimbanga Society for skill development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share)	14.30
	4202	02	104	009	Rashtriya Ucchta Shiksha Abhiyan (Central Share)	2.60
						21.45
Water Resources Irrigation & Development	4401	00	789	012	Scheme under RYVY (State Share) [WI]	3.60
	4401	00	800	009	Scheme under RYVY (State Share) [WI]	2.03
						5.63

Notes to Accounts

Annexure-M

New Sub-Heads operated without approval and expenditure incurred

(Reference to item at serial No. 3(xvi) of the NTA)

(₹ in Crore)

Name of the Department	Major Head	Sub-Major Head	Minor Head	Sub-Head Code	Sub-Head Description	Expenditure
Finance	2049	02	216	003	Interest on West Bengal support to Institutional Strengthening of the Gram Panchayats Phase II (From IBRD) [8723-IND]	19.93
	4059	01	051	103	Buildings under the Directorate of State Lotteries [FD]	0.94
	6003	00	101	501	7.5 per cent West Bengal Loan, 1997	0.16
	6003	00	111	018	9.50 per cent Central Government of West Bengal (NSSF) (Non-transfereble) Special Securities, 2011 (FA)	1,58.81
	6003	00	111	022	9.50 per cent Government of West Bengal (NSSF) (Non-transferable_ Special Securities 2016 [FA]	7,25.42
	6003	00	111	023	9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2013 [FA]	1,48.91
	6003	00	111	024	10.50 per cent Government of West Bengal (NSSF)(Non-refundable)	12.25
						10,66.42
Panchayat and Rural Development	2501	06	101	003	Admn. Cost towards Swamajayati Gram Swarazgar Yojana (State Share)	5.04
Irrigation & Waterways	4711	03	103	320	Special Infrastructure Project	0.00
Public Works	5054	03	797	005	Adjustment in Accounts for excess transfer of Fund from Public Account	6,84.43
Industry Commerce & Enterprises	2852	80	797	003	West Bengal Investment and Infrastructure Development Fund	0.00
	4858	60	190	192	Viability Sap Funding out of West Bengal Investment and Infrastructure Development Fund [IN]	0.00
GRAND TOTAL						30,44.15

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