SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Accounts at a Glance

2024-25

Government of West Bengal

Laid on the table of
the State Legislature
on 25.07.2026

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ACCOUNTS AT A GLANCE

(Government of West Bengal)

Accountant General (A&E)
West Bengal

PREFACE

*The publication, **'Accounts at a Glance'**, is prepared annually under the directions of the Comptroller and Auditor General of India, and is intended to distil and provide a broad overview of the voluminous information contained in the Finance Accounts and Appropriation Accounts that are placed every year before the State Legislature in accordance with requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.*

Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, the Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise gross expenditures vis-a-vis Budget as approved by the State Legislature along with explanations for variations between the actual expenditure and the funds provided.

"Accounts at a Glance'' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and information is presented through brief explanations, statements, and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of West Bengal. In case of difference, if any, the figures depicted in the Finance and Appropriation Accounts may be treated as correct.

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

Our Email address : agaewestbengal@cag.gov.in

Date: 25.11.2025
Place: Kolkata

ANINDYA DASGUPTA
ACCOUNTANT GENERAL (A&E),
WEST BENGAL

Our Vision, Mission and Core Values

Vision

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Mission

Mandated by the Constitution of India, we promote accountability, transparency, and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders- the Legislature, the Executive, and the Public- that public funds are being used efficiently and for the intended purposes.

Core Values

- ✓ Independence
- ✓ Objectivity
- ✓ Integrity
- ✓ Reliability
- ✓ Professional Excellence
- ✓ Transparency
- ✓ Positive Approach

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Overview

1.1 Introduction

The Office of the Accountant General (Accounts and Entitlement) West Bengal compiles the accounts of receipts and expenditure of the Government of West Bengal.

This compilation is based on the initial Accounts rendered by State Treasuries, Pay and Accounts Offices (PAOs) located in Kolkata and New Delhi and information received from the Government of India and other State Governments on their financial transactions with the Government of West Bengal and intimations (known as Clearance Memos) of the Reserve Bank of India regarding changes to the State's Cash Balance.

At the end of the year, after audit by the Principal Accountant General (Audit), West Bengal and certification by the Comptroller and Auditor General of India, the Finance Accounts and the Appropriation Accounts of the State Government are placed before the State Legislature.

"Accounts at a Glance'' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts and information is presented through brief explanations, statements, and graphs. These figures have been adopted from the Finance and Appropriation Accounts of Government of West Bengal.

1.2 Structure of Government Accounts

Consolidated Fund:

Comprises all receipts of the Government including tax and non-tax revenues, loans raised, and repayments of loans given (including interest thereon). All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), is met from this Fund.

Contingency Fund:

The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of the fund for the Government of West Bengal is ₹200.00 crore.

Public Account:

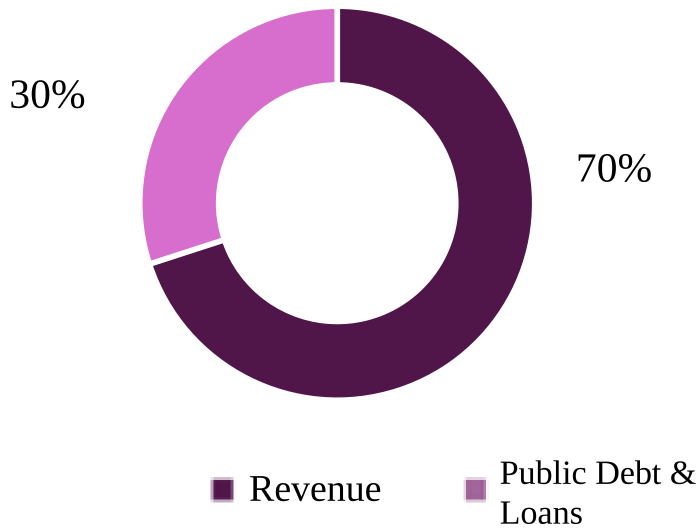
All public money received, other than those credited to the Consolidated Fund, are counted for under the Public Account. In respect to such receipts, Government acts as a banker or trustee. The public account comprise repayables like Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances between accounting entities and Cash balance.

1.3 Receipts and Disbursements of the State Government

Receipts and Disbursements of the State Government as depicted in the Finance Accounts 2024-25 are as below:

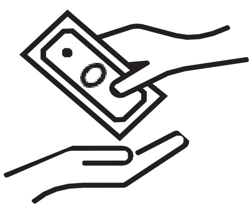
Receipts:

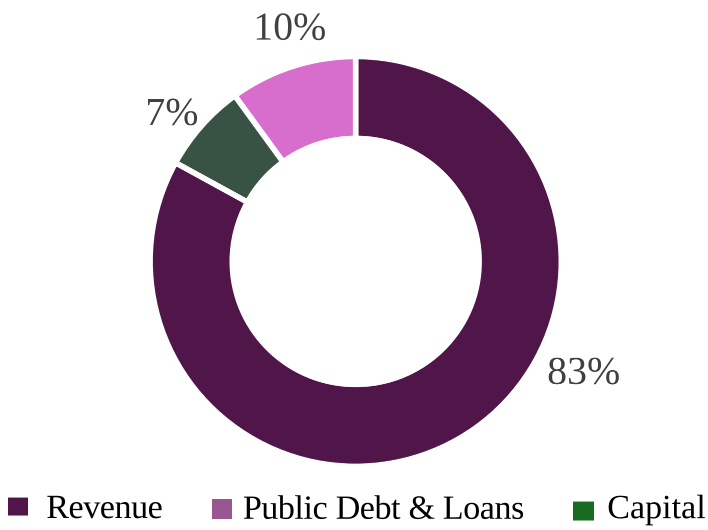
₹ 3,04,482 crore



Expenditure:

₹ 3,07,216 crore



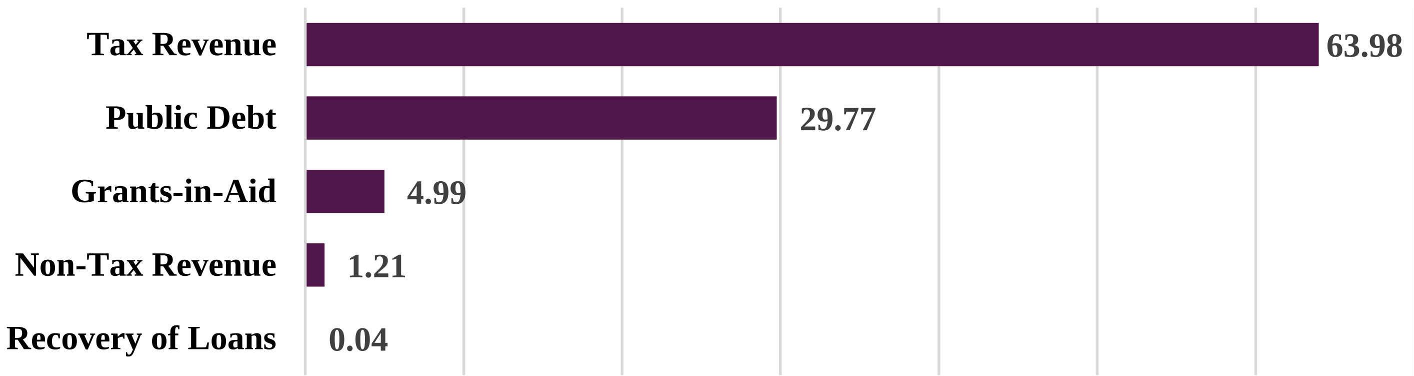


1.3.1 Financial results of 2024-25

Receipts

(In percentage)

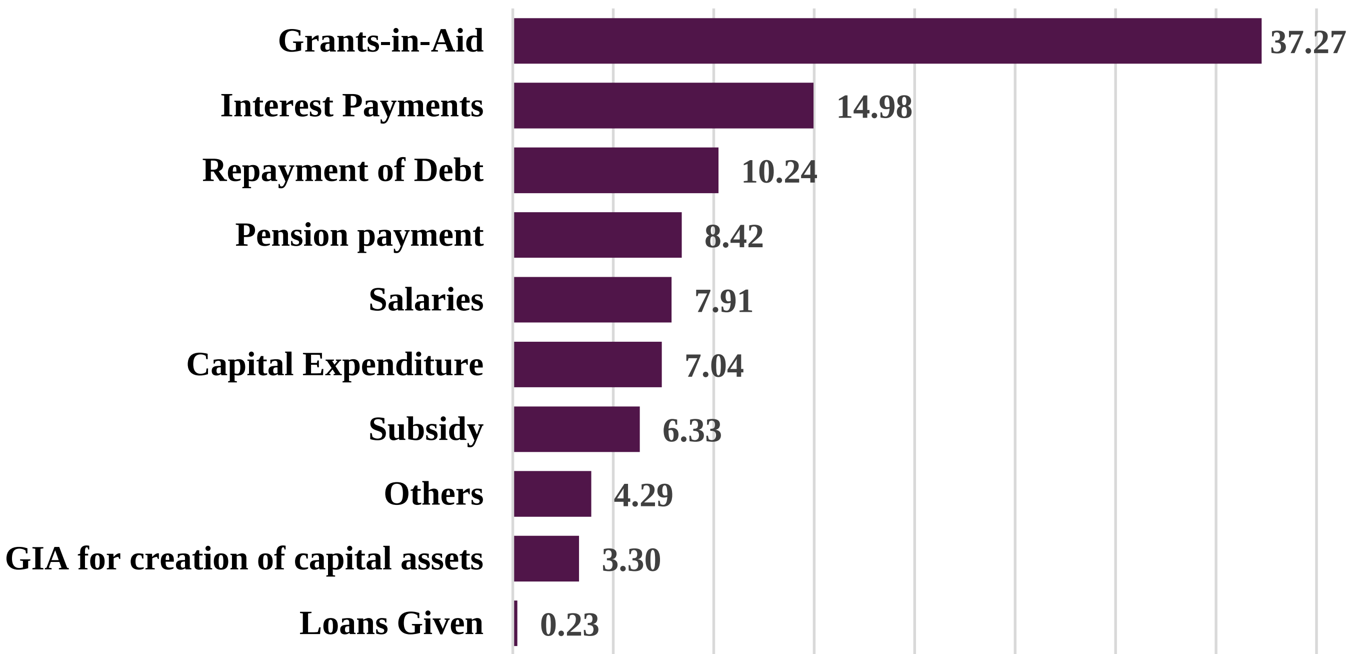
₹ comes from



Expenditure

(In percentage)

₹ goes to



1.4 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. As per the West Bengal Fiscal Responsibility and Budget Management (FRBM) Act, as amended from time to time, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2024-25 against fiscal targets laid down in the Act and rules framed thereunder were as follows:

Revenue Deficit

₹39,727 crore

Ratio to GSDP: 2.19%

Fiscal Deficit

₹61,924 crore

Target (Ratio to GSDP): 3.5%

Achievement: 3.41%

Receipts

2.1 Introduction

The receipts of the Government of West Bengal are classified as Revenue Receipts and Capital Receipts. Total receipts for 2024-25 were ₹3,04,482 crore against budget estimate of ₹3,04,689 crore.

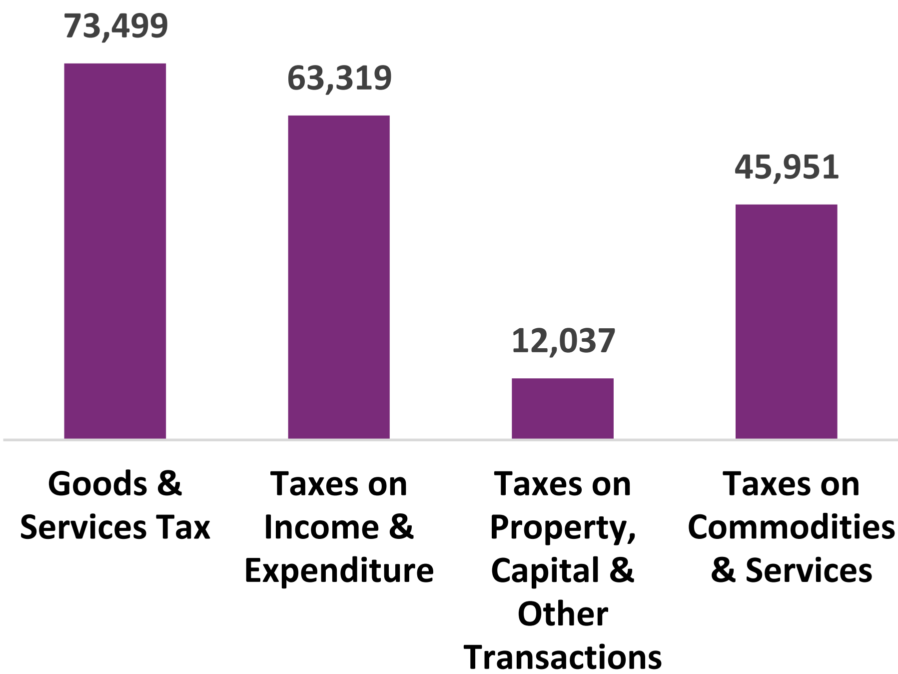
2.2 Components of Revenue Receipts

The revenue receipts of the Government comprise of three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

(₹ in crore)

Tax Revenue

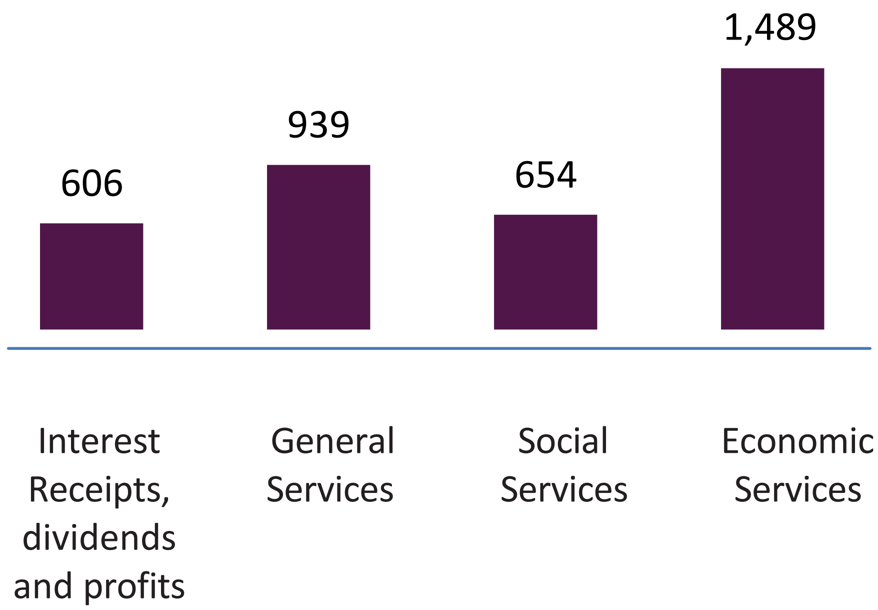
Comprises taxes collected and retained by the State and State's Share of union taxes under Article 280(3) of the Constitution.



Non-Tax Revenue

Includes interest receipts, dividends, profits, etc.

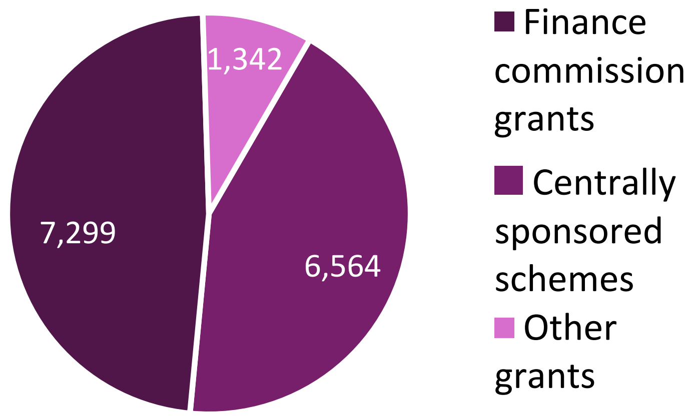
(₹ in crore)



Grants-in-aid

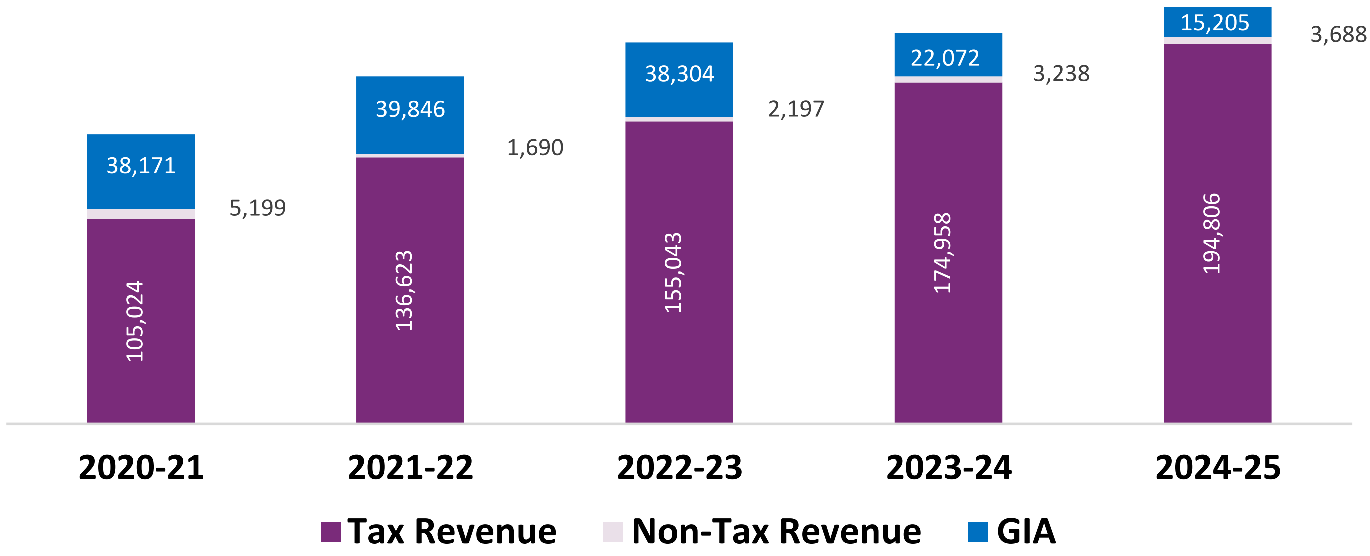
Grants-in-aid represents central assistance to the State Government from the Union Government. Includes 'External Grant Assistance' and 'Aid, Material & Equipment' received from Foreign Governments and channelised through the Union Government. In turn the State Government also gives Grants-in-aid to Panchayati Raj Institutions, Autonomous Bodies etc.

(₹ in crore)



2.3 Trend of Revenue Receipts

(₹ in crore)



2.4 State's own tax and State's share of union taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State's share of Union tax	State's own tax revenue
2020-21	1,08,718	48,049	60,669
2021-22	1,36,623	65,541	71,082
2022-23	1,55,043	71,435	83,608
2023-24	1,74,957	84,972	89,985
2024-25	1,94,806	96,812	97,994

2.5 Public Debt

Public debt constitutes the liabilities of the Government contracted against the Consolidated fund of State. It is further classified into internal debt & Central loans. Internal Debt consists of fixed tenure and fixed coupon borrowings (dated securities and treasury bills) which are issued through auction. Central loans are loans given by Government of India to the State Government.

(₹ in crore)

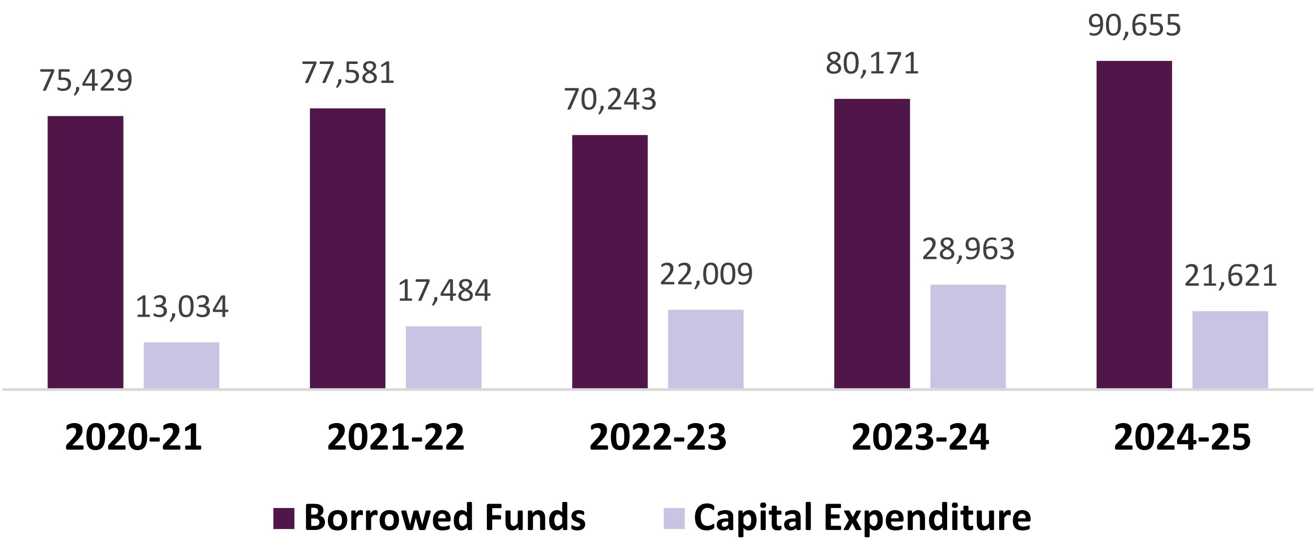
Description	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	43,554	38,848	36,932	43,605	48,654
Central Loans	4,986	7,193	3,543	6,215	10,536
Total Public Debt	48,540	46,041	40,475	49,820	59,190

2.6 Borrowed funds viz-a-viz Capital Expenditure

The extent to which the Fiscal Deficit, as presented by borrowed funds has been channelized towards the creation of capital assets is an indicator of prudent financial management. Out of the borrowings of ₹90,655 crore, an amount of ₹21,621 crore was utilised to meet Capital Expenditure (excluding ₹703 crore disbursed as Loans & Advances).

Borrowed Funds spent on Capital Expenditure

(₹ in crore)



Normally, Public Debt is discharged through the use of Revenue Surplus. In the year 2024-25, even though the State Government had Revenue Deficit of ₹39,727 crore, the Government discharged a public debt of ₹31,465 crore.

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure (which is used to meet day-to-day running of the Government), and Capital Expenditure (which is used to create permanent assets, or to enhance the utility of such assets or to reduce permanent liabilities).

General Services:
Justice, Police, Jail, PWD, Interest and Pension

Social Services:
Health & Family welfare, Water supply and Welfare of SC,ST etc.,

Economic Services:
Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries and Transport etc.,

3.2 Revenue Expenditure

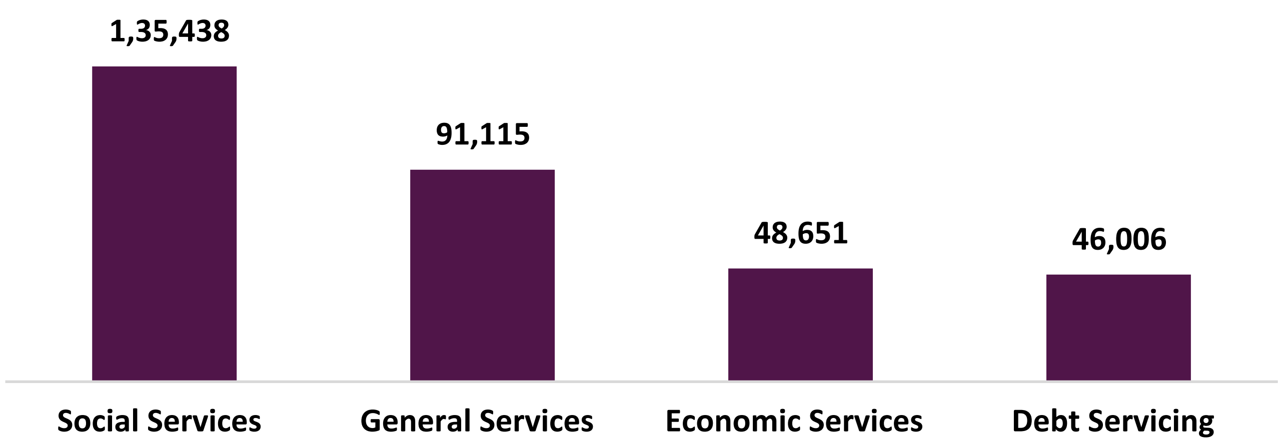
3.2.1 Sectorial Distribution of Revenue Expenditure

(₹ in crore)

Component	2024-25	2023-24
A. Fiscal services	1,575	1,510
I) Collection of Taxes on property and Capital transactions	904	868
II) Collection of Taxes on Commodities and Services	660	631
III) Other Fiscal services	11	11
B. Organs of State	2,641	2,288
C. Interest payments and servicing of Debt	46,006	42,821
D. Administrative Services	14,742	12,894
E. Pensions and Miscellaneous General services	26,151	24,764
F. Social Services	1,35,438	1,03,031
G. Economic services	48,651	37,931
H. Grants-in-aid and Contributions	545	721

3.2.2 Major components of Revenue Expenditure

(₹ in crore)



3.3 Capital Expenditure

Capital Expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2024-25 amounting to ₹21,621 crore (1.19 *per cent* of GSDP) fell short of the Budget Estimates by ₹14,244 crore.

The table below shows the trend of Capital Expenditure to BE and trend of GSDP.

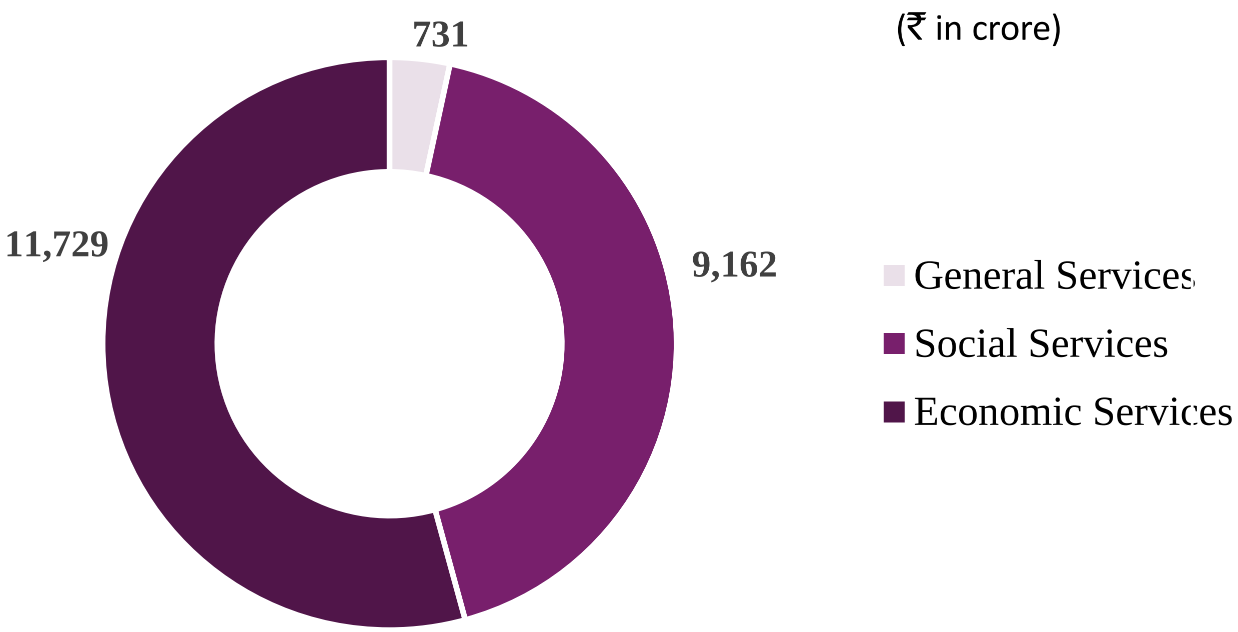
(₹ in crore)

Components	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates (BE)	30,478	32,774	33,145	34,026	35,866
Actual Expenditure (*)	13,034	17,484	22,009	28,963	21,621
GSDP	13,01,017	15,36,681	15,54,992	17,00,939	18,15,010[#]
Yearly growth of GSDP	4	18	1	9	7

(*) does not include expenditure on Loans & Advances.

([#]) GSDP figure of West Bengal for 2024-25 is ₹18,15,010 crore as available from Ministry of Statistics and Programme Implementation.

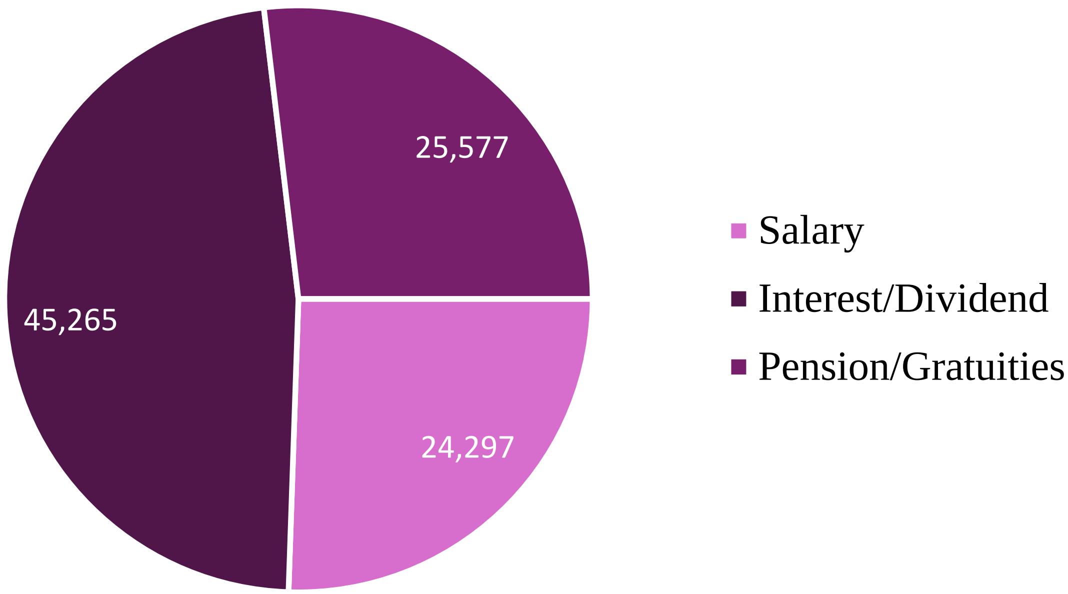
3.3.1 Major components of Capital Expenditure



3.4 Committed Expenditure

Expenditure on Salaries, Interest payments and Pensions is treated as committed Expenditure. Around 37.54 *per cent* of the revenue expenditure was incurred on committed expenses such as Salaries (₹24,297 crore), Interest/Dividend (₹45,265 crore) and Pension/Gratuities (₹25,577 crore) which is the committed liability of the state government.

(₹ in crore)



Appropriation Accounts

4.1 Summary of Appropriation Accounts

(₹ in crore)

Nature of Expenditure	Original Grant	Supplementary Grant	Total Budget	Actual Expenditure
		Revenue		
Voted	2,24,960	17,158	2,42,118	2,19,209
Charged	45,884	1,383	47,267	46,361
		Capital		
Voted	36,804	1,852	38,656	22,163
Charged	9	85	94	74
		Public Debt		
Charged	61,427	0	61,427	31,465
		Loans		
Voted	620	454	1,074	703
Total	**3,69,704**	**20,932**	**3,90,636**	**3,19,976***

(*) difference due to rounding

4.2 Overall Savings

Savings under a Grant indicates either non-implementation/slow implementation of certain schemes/programs or inaccurate budget estimation. Total Savings under 58 grants is given below:

(₹ in crore)

Sum of Total Grant	Total Expenditure	Net Savings
₹3,90,638	₹3,19,976	₹70,662

4.3 Excess over Appropriation

The following Grants showed excess expenditure over appropriation voted by State Legislature.

(₹ in crore)

Grant No.	Name of the Grant	Section	Total Grant	Expenditure	Excess
21	Food & Supplies	Revenue(V)	10,176	17,311	7,135
25	Public Works	Revenue(V)	1,633	1,784	151
31	Information Technology & Electronics	Capital(V)	20	21	1
33	Correctional Administration	Capital(V)	60	100	40
43	Power	Revenue(V)	2,555	3,995	1,440
45	Public Health Engineering	Capital(V)	4,536	5,086	550
74	Women & Child Development And Social Welfare	Revenue(V)	35,095	39,249	4,155
74	Women & Child Development And Social Welfare	Capital(V)	89	103	14

Assets and Liabilities

ASSETS AND LIABILITIES

5.1 Assets

The existing form of accounts do not depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total Investments of the Government stood at ₹ 22,793.00 crore at the end of 2024-25. An amount of ₹239.66 crore (1.05 *per cent* of investment) was received as dividends.

Cash balance with the RBI stood at ₹2.45 crore on 1 April 2024 and (-) ₹28.52 crore at the end of 31 March 2025. In addition Treasury Bills amounting to ₹3,73,130.00 crore were purchased and Treasury Bills amounting to ₹3,69,094.77 crore were sold during the period from 01.04.2024 to 31.03.2025. An amount of ₹145.59 crore was received as interest on Investment under Treasury Bills during the year.

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature.

Details of the Public Debt and Total Liabilities of the State Government are as under:

(₹ in crore)

Year	Public Debt	Public Account#	Total Liabilities	%GSDP
2020-21	4,24,247	62,182	4,86,430	37
2021-22	4,70,288	66,190	5,36,478	35
2022-23	5,10,763	74,406	5,85,169	38
2023-24	5,60,583	84,234	6,44,817	38
2024-25	6,11,645*	90,079	7,01,724	39

Note: Figures are progressive balance to the end of the year.

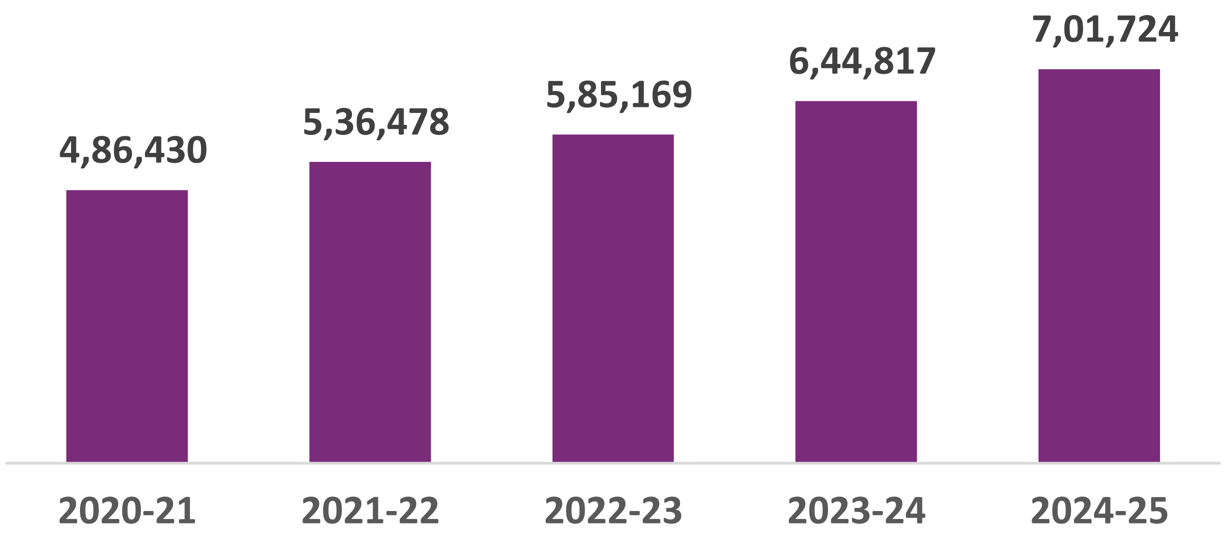
Public Debt and Other Liabilities showed a net increase of ₹ 56,907 crore over the previous year due to raising of new long-term market loans.

#Excludes suspense and remittance balance.

*Excludes an amount of ₹8,128 crore towards Back-to-Back loans to State in lieu of GST Compensation shortfall.

Total Liabilities

(₹ in crore)



5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Statutory Corporations, Government Companies and Corporations, Co-operative Societies etc. from the market and financial institutions. These guarantees are contingent liability on the Consolidated Fund of the State in case of default in the payment of loans, and interest thereon, raised by Statutory Corporations, Government Companies, Corporations, Cooperative Societies, etc., for whom the guarantee was extended and are projected outside the State Budget.

The position of guarantees given by the State Government for the last five years is given below:

(₹ in crore)

Year	Maximum Amount that can be Guaranteed (Principal only)	Amount out standing as on 31st March
2020-21	15,292	7,728
2021-22	15,129	16,885
2022-23	10,300	17,677
2023-24	10,630	16,445
2024-25	17,152	17,014

A year’s over view Financial Highlights

6.1 Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), West Bengal.

During the year 2024-25, revenue receipts amounting to ₹2,13.699.56 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,53,427.00 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹21,621.00 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by State Government amounting to ₹703.25 crore (100 *percent* of total loans and advances given by State Government) was reconciled.

In last three years, reconciliation in revenue receipt, revenue expenditure, capital receipt, capital expenditure and loans and advances was also 100 *per cent* achieved.

6.2 Expenditure on Centrally Sponsored Schemes (CSSs) and Central Sector Schemes (CSs):

During the year, the total expenditure booked in Finance Accounts under Centrally Sponsored Schemes as on 31 March 2025 was ₹21,263.30 crore (Revenue Expenditure ₹14,432.01 crore and Capital Expenditure ₹6,831.29

crore), which includes Central Assistance of ₹7,868.03 crore and State share of ₹13,395.27 crore for Centrally Sponsored Schemes.

6.3 Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of seven *per cent* per annum has to be paid by the State Government with effect from 01-04-2023.

The State Government has not provided any information on funds transferred to the account of Single Nodal Agency. However, as per the PFMS portal (SNA 01 report) of the CGA, the State Government received ₹5,889.49crore being Central share during the year in its Treasury account. As on 31 March 2025, the State Government transferred Central share of ₹5,604.85 crore and State share of ₹12,447.11 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As per PFMS portal, ₹8,296.51 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025. The difference between the Finance Accounts figures and SNA Report is under reconciliation with the State Government.

Under Jal Jeevan Mission, Central direct transfer to Escrow Account was ₹2,524.99 crore during the year 2024-25.

Further, PFMS Division of Department of Expenditure under the Ministry of Finance, Government of India proposed SNA-SPARSH or "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-Kuber platform of Reserve Bank of India vide letter No. 1(27)/PFMS/2020 dated 13 July 2023. The main objective of this model is to release funds just at the moment when payment to ultimate beneficiary is needed without parking them in a Bank Account or a Deposit Account thereby augmenting the liquidity position of both the Governments.

Hence, Government of West Bengal vide their Memo No. 9-F(e-Gov) dated 02.01.2025 and No.80-F(e-Gov) dated 06.01.2025 opened a new Treasury to be named as the 'Cyber Treasury' which would be a virtual Treasury. The RBI Kolkata shall act as the Agency Bank in respect of this newly introduced Cyber Treasury. All the existing DDOs under Government of West Bengal when mapped with any institutional Agencies in relation to any CSS Scheme under SNA-SHARSH would be on boarded under this newly introduced Cyber Treasury.

Since inception of Cyber Treasury, this office received 29 vouchers amounting to ₹7.98 crore in January 2025, 314 vouchers amounting to ₹16.50 crore in February 2025 and 26,629 vouchers amounting to ₹592.19 crore in March 2025.

6.4 Remittance to National Mineral Exploration Trust (NMET):

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9 C (1) of the Mines and Mineral (Development and Regulation)-MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two *per cent* of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7 (1) of the National Mineral Exploration Trust (amendment) Rule, 2018 states that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *percent* of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the Head booked for this purpose. On receipt, the State Governments shall transfer the amount so collected in the Public Account of the State under sub-rule (1) to the Consolidated Fund of India.

As per the accounting procedure, the required amount is being deposited by miners directly in the Public Account of the State under Major Head 8449-123-NMET. The accretions are thereafter periodically transferred to the NMET under Public Account of India. The NMET Fund is non-lapsable and non-interest-bearing fund created under Public Account of India.

The above accounting procedure has been adopted by the State Government. The receipts relating to NMET is directly deposited by the lease holder into the State Account under Major Head 8449-123 and the same is transferred by State Government to Ministry of Mines, Government of India. During the year 2024-25, ₹0.41 crore was deposited under Major Head 8449-123 and the entire amount has been transferred to Government of India. As on 31 March, 2025, ₹0.09 crore was undisbursed. The cash balance of the Government is overstated by this amount.

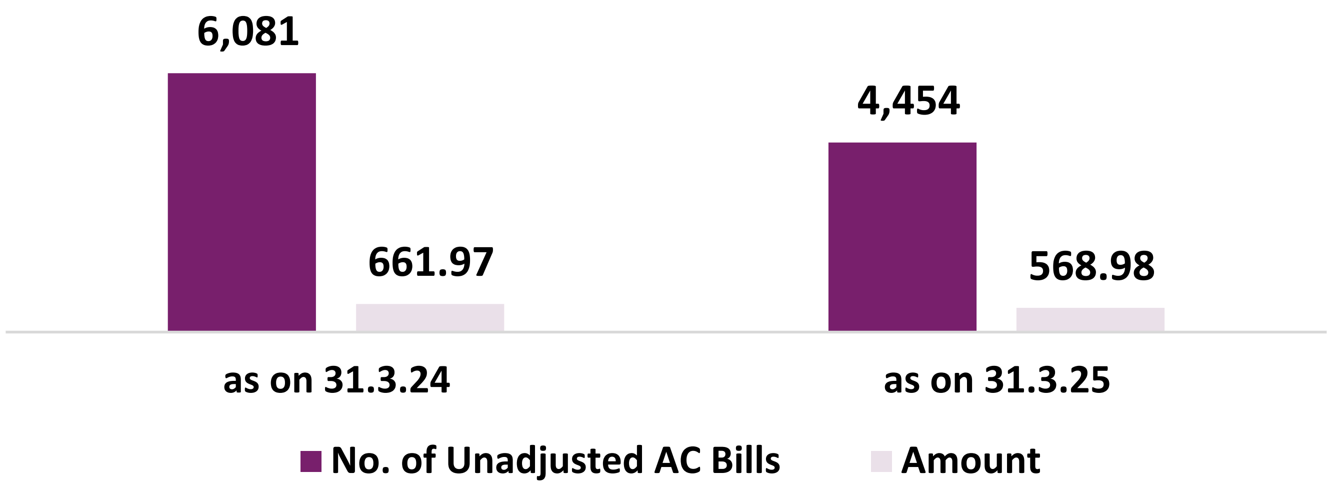
6.5 Unadjusted Abstract Contingent (AC) Bills:

Para 4.116 of West Bengal Treasury Rules, 2005, envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the West Bengal Treasury Rules, 2005, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn, and in no case, beyond the period of sixty days from the date of drawl of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

4,896 numbers of AC bills amounting to ₹622.88 crore drawn up to 31.03.25 were due for DC bills.

Out of 2,159 AC bills amounting to ₹744.90 crore drawn during the year 2024-25, ₹46.39 crore (6.23 *per cent*) were drawn in March 2025. DC Bills in respect of a total of 4,454 AC bills amounting to ₹568.98 crore due for adjustment as on 31 March 2025 were not received.

(₹ in crore)

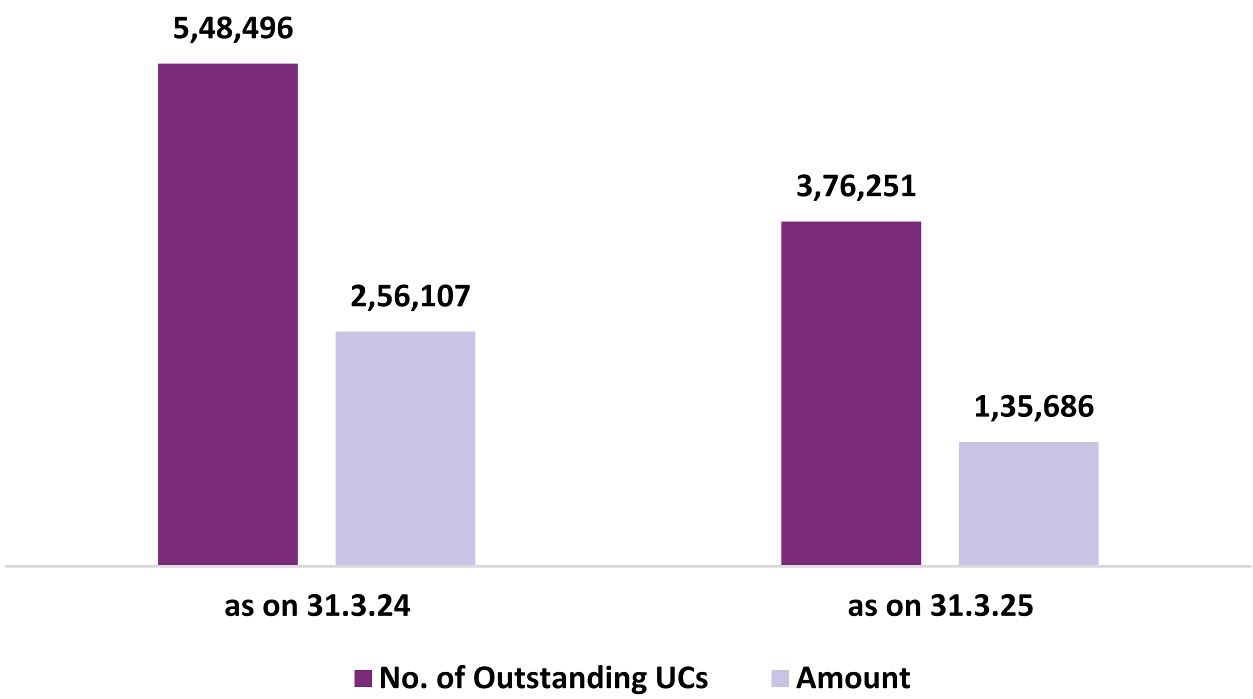


6.6 Utilization Certificates (UCs) for Grants-in-aid not received

In terms of Subsidiary Rules 330A of the West Bengal Treasury Rules and Subsidiary Rules (WBTR&SR),1977 read with Finance Department (Audit Branch)'s Memorandum No.7019-F dated 4 August 2005, Utilization Certificates (UCs) in respect of conditional Grants-in-Aid and / or as required by the sanction received by the grantee should be furnished by the grantee to the authority that sanctioned it within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2024-25, ₹1,38,484.05 crore pertaining to 2,09,033 outstanding UCs were cleared. The position of outstanding UCs are given below:-

(₹ in crore)



6.7 Transfer of funds to Personal Deposit (PD)/Personal Ledger (PL) Accounts

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

During the year 2024-25, an amount of ₹535.59 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹180.49 crore transferred in March 2025, of which, ₹53.62 crore was transferred on the last working day of March 2025.

Details of the PD accounts as on 31 March 2025 are given below:

(₹ in crore)

Opening Balance as on 01 April 2024		Addition during the year 2024-25		Withdrawal during the year 2024-25		Closing Balance as on 31 March 2025	
Number of Administrators	**Amount**	**Number of Administrators**	**Amount**	**Number of Administrators**	**Amount**	**Number of Administrators**	**Amount**
159	2,998.37	01	1,566.95	0	1,916.02	160*	2,649.30

(*) On account of non-receipt/deficient plus minus memorandum from State Treasuries, this figure is under reconciliation.

During the year, no PD Accounts was closed and no fund was adjusted in the Consolidated Fund of the State.

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 treasuries revealed that in last three years, 55 PD Accounts having balance of ₹108.25 crore remained inoperative.

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