SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Finance Accounts

(Volume-I)

2023-24

Government of West Bengal

Laid on the table of
the State Legislature
on 25.07.2026

Finance Accounts

(Volume - I)

2023-24

Government of West Bengal

Table of Contents

Table of Contents

Table of Contents		
	Subject	**Pages**
	Volume-II **Part II: Appendices**	
I.	**Comparative Expenditure on Salary**	**568 – 589**
II.	**Comparative Expenditure on Subsidy**	**590 – 595**
III.	**Grants-in-Aid/Assistance given by the State Government (Institution-wise and Scheme-wise)**	**596 – 682**
IV.	**Details of Externally Aided Projects**	**683 – 686**
V.	**Expenditure on Schemes**	
	A. Central Schemes (Centrally Sponsored Schemes and Central Schemes)	**687 – 761**
	B. State Schemes	**762 – 791**
VI.	**Direct transfer of Central Scheme Funds to Implementing agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)**	**792 – 797**
VII.	**Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)**	
	1) Acceptance of Balances	**798 – 804**
	2) Unreconciled differences between Ledger and Broadsheet	**805**
VIII.	**Financial Results of Irrigation Schemes**	**806 – 807**
IX.	**Commitments of the Government - List of Incomplete Capital Works**	**808 – 849**
X.	**Maintenance Expenditure with segregation of Salary and Non-salary portion**	**850 – 864**
XI.	**Major Policy Decisions of the Government during the year or new schemes proposed in the Budget**	**865**
XII.	**Committed Liabilities of the Government**	**866**

Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of West Bengal

Opinion

The Finance Accounts of the Government of West Bengal for the year ended 31 March 2024, present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of West Bengal for the year 2023-24.

Observations arising from audit of these accounts as well as 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 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of West Bengal are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of West Bengal for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of West Bengal functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of West Bengal and the statements received from the Reserve Bank of India.

Statement (9, 20, Explanatory Notes to Statement No. 14 and Appendix to Statement No.15) and Appendix (IV, VI, IX and XII) in this compilation have been prepared directly from the information received from the Government of West Bengal and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), West Bengal in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit-I), West Bengal and the Office of the Accountant General (Accounts and Entitlements), West Bengal are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

1. Cess amounting to ₹1,543.47 crore was collected by the Government under the West Bengal Cess Act 1880 and West Bengal Rural Employment and Production (WBREP) Act. The Government has not created any specific fund accounts to transfer these collections. Hence, the cess proceeds credited to the Consolidated Fund of the State could not be transferred to the specific fund accounts under the Public Account. This resulted in understatement of revenue expenditure of ₹1,543.47 crore and also understatement of cumulative liabilities in Public Account since the collections were made under these Acts.

   [Para no 5(x) of Notes to Finance Accounts]

2. Revenue expenditure of ₹908.17 crore has been misclassified as Capital expenditure in violation of Rule 30 (1) & (2) of Government Accounting Rules, 1990, thereby resulting in overstatement of Capital expenditure and understatement of Revenue expenditure. Further, revenue deficit has also been understated with the same amount.

   [Para no 3(iii) of Notes to Finance Accounts]

3. The balance of General Provident Fund of Group D employees of the Government of West Bengal is not at par with that depicted in the Finance accounts. This is indicative of the possibility that the Government liabilities in Public Account may have been incorrectly reported. This needs reconciliation and correction for a true and fair view of the accounts.

4. As per TR 6.33(2) of West Bengal Treasury Rules, no local body or Administrator of a Local Fund Account shall be allowed to overdraw the balance at his credit in his account without obtaining prior special permission from the Government. It was, however, seen that the balances under deposit heads 8448-Deposit of Local Funds and 8449-Other Deposits-00-120-Miscellaneous Deposits included negative balances of ₹1,317.30 crore (funds overdrawn in excess of the available balances) in their accounts with the Treasuries. The details of such accounts are annexed herewith as Annexure A.

5. No mechanism has yet been framed for accounting of the interest receipts on the unspent funds towards state schemes and funds lying outside the State exchequer, in the savings bank accounts of the DDOs. To that extent, the revenue receipts are understated. The possibility of diversion/misappropriation of interest receipts could not be ruled out.

My opinion on the Finance Accounts is not modified due to the Emphasis of Matter section.

Date: 19 NOV 2024 **(GIRISH CHANDRA MURMU)**
Place: New Delhi **Comptroller and Auditor General of India**

ANNEXURE-A

MJH _CD	SMJH _CD	MIH _CD	SBH _CD	Sub head Description	Balance as of 31.03.2024 (₹ in crore)
8448	00	105	001	Calcutta State Transport Corporation	-3.95
8448	00	105	002	W.B. Surface Transport Corporation	-0.34
8448	00	109	005	Pension Deposit Fund for D.R.D. Cell of Z.P./ M.P.	-6.69
8448	00	110	002	Secondary Education	-52.95
8448	00	110	004	Post-Graduate Education	-0.17
8448	00	110	005	Madrasha Education	-0.15
8448	00	110	008	District Primary Education Fund	-3.62
8448	00	110	013	W.B. Council of H.S. Education	-9.82
8448	00	110	014	Aliah University	-32.79
8448	00	110	015	Paschim Banga Samagra Siksha Mission	-80.01
8448	00	120	002	Zoological Garden Fund	-1.14
8448	00	120	005	Village Industries Fund	-1.21
8448	00	120	008	Nabakustha Niwas Fund	-0.04
8448	00	120	010	Pension Deposit Account of Local Library Authority	-275.55
8449	00	120	010	Deposit Account of Grant made out of Chief Ministers Discretionary Fund	-3.28
8448	00	120	011	District Urban Development Agency Fund (DUDA)	-1.63
8448	00	120	012	District Rural Development Authority Fund (DRDA)	-21.58
8448	00	120	014	Kolkata Improvement Trust (K.I.T.)	-1.41
8448	00	120	020	Kolkata Metropolitan Development Authority (KMDA)	-785.70
8448	00	120	024	Other Funds	-1.09
8448	00	120	027	Primary Education	-1.73
8448	00	120	029	Digha Development Authority	-30.63
8448	00	120	030	Anchalik Parishad Fund/Panchyat Samiti Fund	-0.33
8448	00	120	057	Administrator I.T.I.	0.00
8448	00	120	059	Special Fund for Relief & Rehabilitation of Ex-Servicemen	-0.10
8448	00	120	068	Pension Deposit Fund for Darjeeling Gorkha Autonomous Hill Council Employees	-0.70
8448	00	120	071	Uttar Dinajpur District implementation Committee for National Project for Water Bodies	-0.55
8448	00	120	087	West Bengal Madrasah Service Commission	-0.14
				TOTAL	**-1,317.30**

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. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

2. The Accounts of the Government are kept in the following 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 (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys 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 2023-2024 is ₹ 200.00 crore.

Part III: Public Account: All other public moneys 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 repayable such as 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.

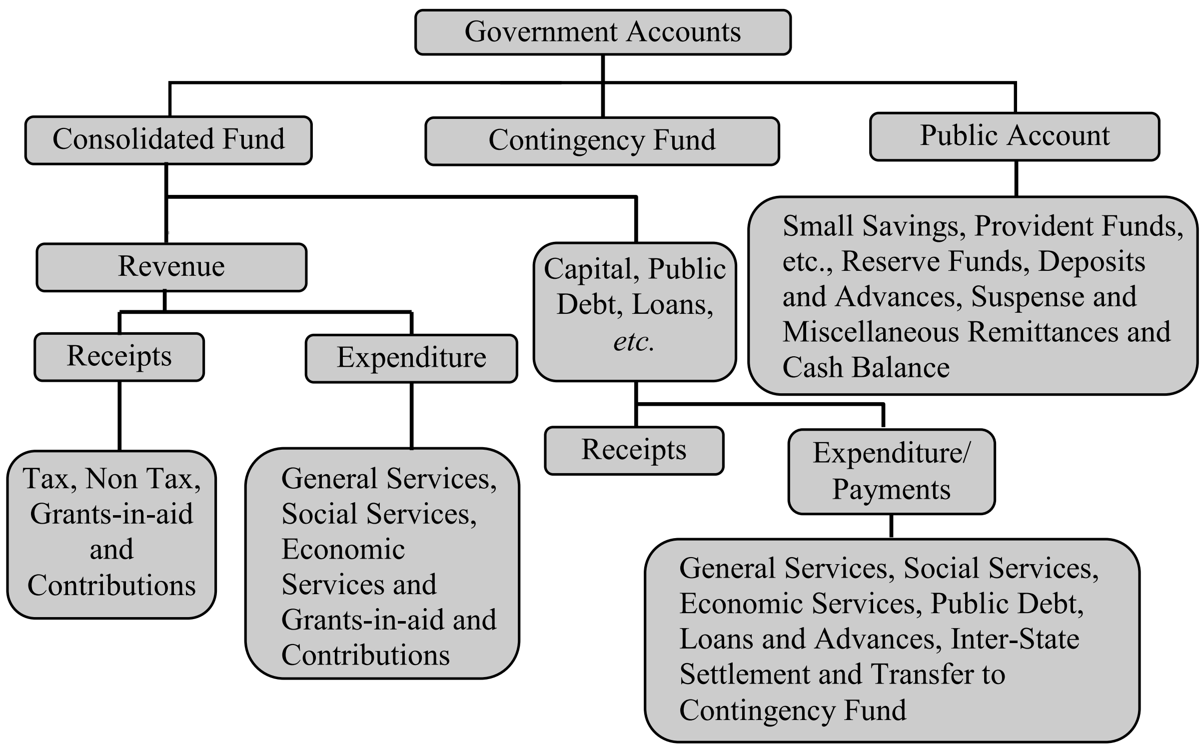
3. Government accounts are presented under a six tier classification, *viz.,* Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (three digits), Detailed Heads (two digits) and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent purpose / object of expenditure and Sub-Detailed Heads represent sub purpose/sub 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 31 March 2024).

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 to 8999	***Public Account***

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

Structure of Government Accounts



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 and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts 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 and Capital Receipts, Borrowings and Repayments 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 up to 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 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 Detailed Statement 20 in Volume II.
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 establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.,* which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.,* are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts – nine Detailed Statements in Part I and 13 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. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.

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. 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. 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; (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 of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.

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 of Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

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

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *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 and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

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	Volume-I	Volume-II	
	Summary Statements	Detailed Statements	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 *etc.*	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)

Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Assets(a)	Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
	Notes to Finance Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		21, 22 and Annexure to Statement 2	0.18	0.12
(ii) Departmental Balances			(-) 0.36	(-) 0.36
(iii) Permanent Imprest			2.84	2.75
(iv) Cash Balance Investments			23,320.02	18,631.60
(v) Deposit with Reserve Bank of India	Para 5(xiii)		2.45	(-) 13.88
(vi) Investments from Earmarked Funds (b)			14,662.27	13,418.84
Total :Cash			**37,987.40**	**32,039.07**
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.		8, 19	21,378.18	19,831.65
(ii) Other Capital Expenditure		5, 16	1,98,217.05	1,70,216.83
Total : Capital Expenditure			**2,19,595.23(x)**	**1,90,048.48**
Contingency Fund (Unrecouped)	Para 4	21	**52.98**	**11.03**
Loans and Advances	Para 3(xiii)	7, 18	**16,971.10**	**17,632.94**
Advances with Departmental officers		21	**29.32**	**29.32**
Suspense and Miscellaneous Balances	Para 5(vi)	21	**0.00**	**0.00**
Remittance Balances	Para 5(vi)	21	**(-) 1.27**	**(-) 0.64**
Cumulative excess of expenditure over receipts (c)			**3,88,182.31**	**3,63,074.08**
Grand Total			**6,62,817.07**	**6,02,834.28**

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Liabilities(a)	Reference (Sl. No.)		As at 31 March 2024	As at 31 March 2023
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government		6,17	**5,23,402.08**	**4,79,797.26**
(ii) Loans and Advances from Central Government		6,17		
Non-Plan Loans			3,276.77	3,452.39
Loans for State Plan Schemes			8,023.27	8,309.17
Loans for Central Plan Schemes			(-) 0.03	(-) 0.03
Loans for Centrally Sponsored Plan Schemes			(-) 0.03	(-) 0.03
Other Loans			25,881.20	19,204.46
Total : (ii)			**37,181.18**	**30,965.96**
Total Borrowings			**5,60,583.26**	**5,10,763.22**
Contingency Fund (Corpus)	Para 4	21	**200.00**	**200.00**
Liabilities on Public Account				
(i) Small Savings , Provident Funds, etc.		6, 21	23,872.07	22,627.35
(ii) Deposits		21	53,920.84	48,232.33
(iii) Reserve Funds	Para 5(ii)-5(v)	21	21,103.01	16,964.90
(iv) Remittance Balances	Para 5(vi)	21	0.00	0.00
(v) Suspense and Miscellaneous (d)	Para 5(vi)	21	3,137.89	4,046.48
Total Liabilities			**1,02,033.81**	**91,871.06**
Cumulative excess of receipts over Expenditure (c)				
Grand Total			**6,62,817.07**	**6,02,834.28**

Explanatory Notes:

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

b) There is no investment out of earmarked funds in shares of companies during 2022-2023 and 2023-2024.

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.
Difference of ₹1,164.46 crore with progressive Revenue Deficit as appeared in Statement No. 12 is due to Capital Receipt ₹1,344.50 crore and Appropriation to Contingency Fund (-)₹180.00 crore and remaining (-) ₹0.04 crore due to rounding off.

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		
	2023-2024	2022-2023		2023-2024	2022-2023
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts *(Ref. Statements 3 & 14)*	**2,00,267.61**	**1,95,544.17**	**Revenue Expenditure** (Ref. Statements 4-A, 4-B & 15)	**2,25,959.47**	**2,22,838.91**
Tax revenue (raised by the State)*(Ref. Statements 3 & 14)*	**89,985.50**	**83,608.56**	Salaries[1] *(Ref. Statements 4-B & Appendix -I)*	22,379.24	21,006.09
Non-tax revenue*(Ref. Statements 3 & 14)*			Subsidies[1] *(Ref. Appendix - II)*	10,475.62	17,086.81
			Grants-in-aid[1,2] *(Ref. Statements 10 & Appendix- III)*	99,720.50	95,868.07
			Grants for creation of Capital Assets	3,735.20	5,229.22
Interest receipts *(Ref. Statements 3 & 14)*	274.24	317.99	**General Services** *(Ref. Statements 4 & 15)*		
Others *(Ref. Statements 3)*	2,963.90	1,878.83	Interest Payment and service of debt *(Ref. Statements 4-A & 15)*	42,820.88	40,217.84
Total (Ref. Statements 3 & 14)	3,238.14	2,196.82	Pension[4] *(Ref. Statements 4-A & 15)*	24,359.69	24,624.12
Share of Union Taxes/Duties ***(Ref. Statements 3 & 14)***	84,971.79	71,434.93	Others *(Ref. Statements 4-B)*	5,971.18	4,163.89
			Total General Services *(Ref. Statements 4-A & 15)*	73,151.75	69,005.85
			Social Services*(Ref. Statements 4-A & 15)*	14,488.75	12,688.85
			Economic Services*(Ref. Statements 4-A & 15)*	1,287.07	1,546.06
Grants from Central Government *(Ref. Statements 3 & 14)*	**22,072.18**	**38,303.86**	**Compensation and assignment to Local Bodies and PRIs** *(Ref. Statements 4-A & 15)*	721.34	407.96
Revenue Deficit	***25,691.86***	***27,294.74***	**Revenue Surplus**	***0.00***	***0.00***
Section- B: Capital					
Capital Receipts*(Ref. Statements 3 & 14)*	**0.00**	**0.00**	**Capital Expenditure**[3] *Ref. Statement(s 4-A, 4-B & 16)*	**28,963.09**	**22,008.79**
			General Services *(Ref. Statements 4-A & 16)*	576.54	654.71
			Social Services *(Ref. Statements 4-A & 16)*	10,319.01	9,952.49
			Economic Services *(Ref. Statements 4-A & 16)*	18,067.54	11,401.59
Recoveries of Loans and Advances*(Ref. Statements 3, 7 & 18)*	**1,455.97**	**81.88**	**Loans and Advances disbursed***(Ref. Statements 4-A, 7 & 18)*	**794.13**	**564.49**
			General Services*(Ref. Statements 4-A, 7 & 18)*	0.00	0.00
			Social Services*(Ref. Statements 4-A, 7 & 18)*	185.94	301.88
			Economic Services *(Ref. Statements 4-A, 7 & 18)*	607.33	261.49
			Others*(Ref. Statement 7)*	0.86	1.12

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

(₹ in Crore)

	Salary	Subsidies	Grants-in-Aid	Grants for Creation of Capital Assets
General Services	10,770.22	0.00	354.45	0.00
Social Services	8,703.21	40.46	76,212.50	3,586.35
Economic Services	2,905.81	10,435.16	23,153.55	148.85

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 2023-24.
4. Besides Payment under Object Head Pension amounting to ₹24,144.86 crore, this includes Medical Reimbursment (₹4.31 crore), Medical Reimbursment under WBHS 2008 (₹248.67 crore), Other Charges (₹8.09 crore) and Deduct Recoveries ((-)₹46.24 crore).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2023-2024	**2022-2023**		**2023-2024**	**2022-2023**
Public Debt Receipts (Ref. Statements 3, 6 & 17)	**80,171.44**	**70,243.26**	**Repayment of Public Debt** *(Ref. Statements 4-A, 6 & 17)*	**30,351.41**	**29,768.39**
Internal Debt (Market Loans, NSSF etc.) *(Ref. Statements 3,6 & 17)*	72,219.51	65,132.32	**Internal Debt**[5] (Market Loans, NSSF, etc.) *(Ref. Statements 4-A, 6 & 17)*	28,614.69	28,200.72
Loans from GoI *(Ref. Statements 3, 6 & 17)*	7,951.93	5,110.94	Loans from GoI *(Ref. Statements 4-A, 6 & 17)*	1,736.72	1,567.67
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
			Appropriation to Contingency Fund	**0.00**	**180.00**
Total Receipts Consolidated Fund (Ref. Statement 3)	**2,81,895.02**	**2,65,869.31**	**Total Expenditure Consolidated Fund***(Ref. Statement 4)*	**2,86,068.11**	**2,75,360.58**
Deficit in Consolidated Fund	**4,173.09**	**9,491.27**	**Surplus in Consolidated Fund**	**0.00**	**0.00**
Part II Contingency Fund					
Contingency Fund*(Ref. Statement 21)*	**0.00**	**180.00**	**Contingency Fund***(Ref. Statement 21)*	**41.94**	**(-) 47.44**
Part III Public Account[6]					
Small Savings*(Ref. Statement 21)*	5,183.70	5,204.20	**Small Savings***(Ref. Statement 21)*	3,938.99	4,012.98
Reserves & Sinking Funds*(Ref. Statement 21)*	5,030.05	3,422.06	**Reserves & Sinking Funds** *(Ref. Statement 21)*	2,135.37	2,390.42
Deposits*(Ref. Statement 21)*	1,19,852.19	1,12,925.96	**Deposits** (Ref. Statement 21)	1,14,163.68	1,06,932.88
Advances*(Ref. Statement 21)*	0.00	0.00	**Advances***(Ref. Statement 21)*	0.00	0.00
Suspense and Miscellaneous[7] *(Ref. Statement 21)*	4,58,858.97	4,37,862.73	**Suspense and Miscellaneous**□ *(Ref. Statement 21)*	4,64,456.07	4,37,322.62
Remittances*(Ref. Statement 21)*	0.02	(-) 118.28	**Remittances** *(Ref. Statement 21)*	(-) 0.61	(-) 605.24
Total Receipts Public Account*(Ref. Statement 21)*	**5,88,924.93**	**5,59,296.67**	**Total Disbursements Public Account** *(Ref. Statement 21)*	**5,84,693.50**	**5,50,053.66**
Deficit in Public Account	**0.00**	**0.00**	**Surplus in Public Account**	**4,231.43**	**9,243.01**
Opening Cash Balance	**(-) 13.77**	**7.04**	**Closing Cash Balance**	**2.63**	**(-) 13.77**
Increase in Cash Balance	**16.39**	**0.00**	**Decrease in Cash Balance**	**0.00**	**20.81**

5. An amount of ₹6,339.99 crore represents expenditure towards National Small Savings Fund.
6. For details please refer to Statement No. 21 in Volume II.
7. "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 2024. There was a difference of ₹16.59 crore (Dr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹2.45 crore (Cr.) and that intimated by the Reserve Bank of India for ₹19.04 crore (Dr.).

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2024	As on 1 April 2023
	(₹ in Crore)	
(a) General Cash Balances -		
(1) Cash in Treasuries	0.18	0.12
(2) Deposits with Reserve Bank	2.45	(-)13.88
Total :	**2.63**	**(-)13.76**
(3) Add-Investment held in Cash Balance Investments Account	23,320.02	18,631.60
Total - (a)	**23,322.65**	**18,617.84**
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	(-)0.36	(-)0.36
(2) Permanent advances for contingent expenditure with Departmental Officers	2.84	2.75
(3) Investments of Earmarked Funds	14,662.27	13,418.84
Total – (b)	**14,664.75**	**13,421.23**
Total – (a) and (b)	**37,987.40**	**32,039.07**

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 ₹16.59 crore (Dr.) between the figure of "Deposits with Reserve Bank" reflected in the accounts as ₹2.45 crore (Cr.) and that by the Reserve Bank of India as ₹19.04 crore (Dr.). 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 2023-2024 advised to the RBI till 10 April 2024.

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 ₹2,641.00 Crore w.e.f. 01.04.2022. 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)
01.04.2023	980.24	06.05.2023	986.79	17.05.2023	972.77
07.04.2023	978.29	09.05.2023	986.72	20.05.2023	969.65
08.04.2023	981.42	10.05.2023	987.55	22.05.2023	972.70
18.04.2023	986.81	15.05.2023	981.03	23.05.2023	996.58

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)
24.05.2023	996.54	12.09.2023	1,327.32	26.12.2023	1,312.43
25.05.2023	996.71	15.09.2023	1,327.34	01.01.2024	1,325.57
29.05.2023	998.00	16.09.2023	1,307.52	02.01.2024	1,326.04
30.05.2023	996.71	18.09.2023	1,332.39	04.01.2024	1,326.23
02.06.2023	996.45	19.09.2023	1,310.99	08.01.2024	1,331.83
05.06.2023	1,019.59	20.09.2023	1,329.05	09.01.2024	1,326.00
06.06.2023	996.77	21.09.2023	1,324.67	12.01.2024	1,325.84
07.06.2023	996.96	25.09.2023	1,325.52	15.01.2024	1,328.79
12.06.2023	999.18	26.09.2023	1,324.68	16.01.2024	1,325.84
13.06.2023	993.97	30.09.2023	1,280.60	17.01.2024	1,469.14
15.06.2023	994.45	03.10.2023	1,215.41	24.01.2024	1,477.01
16.06.2023	994.39	07.10.2023	1,212.24	29.01.2024	1,480.11
17.06.2023	975.72	09.10.2023	1,215.41	30.01.2024	1,476.94
19.06.2023	1,010.84	18.10.2023	1,217.55	02.02.2024	1,477.42
21.06.2023	999.52	06.11.2023	1,217.58	03.02.2024	1,477.03
26.06.2023	1,006.92	07.11.2023	1,217.55	05.02.2024	1,477.42
27.06.2023	999.51	09.11.2023	1,217.75	06.02.2024	1,488.55
01.07.2023	1,454.42	10.11.2023	1,219.03	08.02.2024	1,489.43
10.07.2023	1,469.06	13.11.2023	1,219.19	12.02.2024	1,492.68
11.07.2023	1,454.89	14.11.2023	1,215.29	13.02.2024	1,492.69
12.07.2023	1,455.92	15.11.2023	1,219.25	15.02.2024	1,493.45
17.07.2023	1,467.75	21.11.2023	1,219.15	22.02.2024	1,502.86
24.07.2023	1,467.82	23.11.2023	1,222.92	26.02.2024	1,408.69
25.07.2023	1,467.75	24.11.2023	1,210.38	28.02.2024	1,409.47
02.08.2023	1,460.98	27.11.2023	1,184.93	06.03.2024	1,409.50
03.08.2023	1,461.37	28.11.2023	1,210.00	11.03.2024	1,411.80
07.08.2023	1,467.91	29.11.2023	1,210.01	13.03.2024	1,411.71
08.08.2023	1,462.44	02.12.2023	1,181.91	16.03.2024	1,391.85
10.08.2023	1,463.79	04.12.2023	1,210.33	18.03.2024	1,412.65
14.08.2023	1,464.39	05.12.2023	1,210.86	19.03.2024	1,431.01
22.08.2023	1,465.69	07.12.2023	1,211.91	20.03.2024	1,413.15
28.08.2023	1,491.28	15.12.2023	1,211.77	21.03.2024	1,413.13
29.08.2023	1,326.04	16.12.2023	1,197.64	25.03.2024	1,412.30
06.09.2023	1,326.11	19.12.2023	1,218.98	26.03.2024	1,413.15
11.09.2023	1,327.41	20.12.2023	1,312.22		

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 2023-2024 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any Advance	---	366 days
(ii)	Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances	---	NIL
(iii)	Number of days on which the minimum balance was maintained by taking Normal Ways and Means Advance	---	NIL
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above Advances, but no Overdraft was taken	---	NIL
(v)	Number of days on which Overdrafts were taken	---	NIL

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2023-2024 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 01.04.2023 to 31.03.2024

The rate of Interest is as follows:

With Effect From	**01.04.2023**	**08.06.2023**	**10.08.2023**	**06.10.2023**	**08.12.2023**	**31.03.2024**
1.Ways & Means Advances						**(in *per cent*)**
(a) Special Drawing Facility (SDF) Limits (Repo Rate – 2 *per cent*)	4.50	4.50	4.50	4.50	4.50	4.50
(b) Normal WMA - for 1 to 90 days (Repo Rate)	6.50	6.50	6.50	6.50	6.50	6.50
(c) Normal–Beyond 90 days (Repo Rate + 1 *per cent*)	7.50	7.50	7.50	7.50	7.50	7.50
2. Shortfall in minimum balance (Repo Rate)	6.50	6.50	6.50	6.50	6.50	6.50
3. Overdraft						
(a) Up to 100 *per cent* of Normal Ways and Means Advances (Repo Rate + 2 *per cent*)	8.50	8.50	8.50	8.50	8.50	8.50
(b) Above 100 *per cent* of Normal Ways and Means Advances (Repo Rate + 5 *per cent*)	11.50	11.50	11.50	11.50	11.50	11.50

(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 ₹2,87,808.02 crore were purchased and an amount of ₹2,83,229.14 crore were received as sale proceed during the period from 01.04.2023 to 31.03.2024. An amount of ₹124.13 crore was received as interest on Investment under Treasury Bills during the year.

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

The investment made out of general cash balance and earmarked funds upto 31.03.2024 are given below:-

Sl. No.	Particulars	Cash Balance Investment Account	Earmarked Funds	Total (₹ in Crore)
1.	Securities of Government of India/Other State Governments	-	14,462.27	14,462.27
2.	Government of India Treasury Bills	23,320.02(a)	-	23,320.02
3.	Other Investment	-	200.00	200.00
	Total	23,320.02	14,662.27	37,982.29

(a) The figure is overstated by ₹0.03 crore.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	2023-2024	2022-2023
I. TAX AND NON-TAX REVENUE		
A. Tax Revenue	(₹ in Crore)	
A1. Own Tax revenue		
State Goods and Services Tax (SGST)	40,899.55	37,967.12
Land Revenue	3,967.38	3,173.43
Stamps and Registration fees	6,497.38	6,876.19
State Excise	17,907.65	16,266.45
Sales Tax	11,810.80	11,840.31
Taxes on goods and passengers	645.33	(-) 0.10
Taxes on Vehicles	3,788.29	3,391.85
Other Taxes on Income and Expenditure	777.38	731.33
Others	3,691.74	3,361.98
A2. Share of net proceeds of Taxes		
Goods and Services Tax (IGST+CGST)	25,787.89	20,186.74
Corporation Tax	25,504.75	23,946.49
Taxes on Income other than Corporation Tax	29,454.63	23,382.98
Taxes on Wealth	0.00	0.00
Customs	2,977.73	2,808.31
Union Excise Duties	1,126.84	881.13
Service Tax	15.82	111.70
Other Taxes and Duties on Commodities and Services	104.13	117.58
Others	0.00	0.00
Total A	**1,74,957.29**	**1,55,043.49**

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

B. Non-tax Revenue

	2023-2024	2022-2023
	(₹ in Crore)	
Interest receipts	274.24	317.99
Miscellaneous General services	207.92	(-) 75.63
Non-ferrous Mining and Metallurgical Industries	585.05	331.42
Other Administrative Services	362.99	283.62
Police	310.05	243.26
Dividends and Profits	289.01	165.02
Medical and Public Health	288.52	230.99
Education, Sports, Art and Culture	121.51	94.17
Urban Development	121.07	58.13
Water Supply and Sanitation	102.16	26.43
Roads and Bridges	88.27	122.47
Forestry and Wild Life	86.26	93.07
Housing	76.41	55.87
Food Storage and Warehousing	38.91	20.11
Other Rural Development Programmes	38.73	11.14
Other General Economic Services	32.81	30.54
Social Security and Welfare	32.15	10.94
Public Service Commission	29.28	10.82
Other Communication Services	20.11	2.87
Public Works	19.56	13.93
Minor Irrigation	17.54	20.17
Labour and Employment	13.96	10.14
Co-operation	10.42	11.31
Crop Husbandry	9.76	48.22
Other Social Services	9.66	0.23
Contributions and Recoveries towards Pension and Other Retirement Benefits	8.83	4.36
Major Irrigation	8.19	6.78
Information and Publicity	5.83	5.81
Medium Irrigation	5.69	3.64
Civil Supplies	4.37	4.60
Animal Husbandry	3.86	3.96
Dairy Development	2.31	2.87
Tourism	2.31	1.24
Village and Small Industries	2.20	4.83
Fisheries	2.11	0.88
Road Transport	1.77	13.67
Other Scientific Research	1.36	2.10

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2023-2024	2022-2023
	(₹ in Crore)	
Ports and Light Houses	0.87	0.52
Industries	0.77	0.78
Other Special Areas Programmes	0.63	0.06
Jails	0.38	1.33
Other Agricultrual Programmes	0.31	0.65
Stationery and Printing	0.15	0.03
Plantations	0.01	0.01
Petroleum	0.01	0.02
Power	0.00	0.00
Other Fiscal Services	0.00	0.00
Other Industries	0.00	0.00
Land Reforms	0.00	0.00
Civil Aviation	0.00	0.00
Non Conventional Sources of Energy	0.00	0.00
Family Welfare	0.00	0.00
Hill Areas	0.00	1.46
Inland Water Transport	0.00	0.00
Other Transport Services	0.00	0.00
Agricultural Research and Education	(-) 0.16	0.01
Others	0.00	0.00
Total B	**3,238.14**	**2,196.84**

II. GRANTS FROM GOVERNMENT OF INDIA

C. Grants

	2023-2024	2022-2023
Grants-In-Aid from Central Government		
Grants for State/Union Territory Plan Schemes	**(-)0.04**	**0.00**
Other Grants	(-) 0.04	0.00
Grants for Central Plan Schemes	**(-)0.04**	**0.00**
Other Grants	(-)0.04	0.00
Grants for Centrally Sponsored Schemes	**7,112.39**	**9,857.61**
Central Assistance/ Share	7,120.83	9,879.70
Externally Aided Projects- Grants from Centrally Sponsored Schemes	0.89	6.37
Other Grants	(-) 9.33	(-) 28.46
Finance Commission grants	**14,614.37**	**19,824.48**
Post devolution Revenue Deficit	8,353.00	13,587.00
Grants for Rural Local Bodies	3,518.17	3,805.17

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2023-2024	2022-2023
	(₹ in Crore)	
Grants for Urban Local Bodies	1,522.00	1,476.51
Grants-in-Aid for State Disaster Response Fund	892.00	849.60
Grants-in-Aid for State Disaster Mitigation Fund	329.20	106.20
Other Transfer/ Grants to States/ Union Territory with Legislature	**345.50**	**8,621.78**
Grants under the proviso to Article 275 (1) of the Constitution	47.45	41.87
Grants towards Contribution to National Disaster Response Fund (NDRF)	0.00	0.00
Grant for Central Road Fund	298.08	217.90
Grants to cover gap in resources	0.00	0.00
Special assistance	0.00	134.25
Compensation for Loss of Revenue arising out of implementation of GST	0.00	8,227.76
Other Grants	(-) 0.03	0.00
Total C	**22,072.18**	**38,303.87**
Total Revenue Receipts (A+B+C)	**2,00,267.61**	**1,95,544.20**

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D. Capital Receipts

	2023-2024	2022-2023
Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	**0.00**	**0.00**

E. Public Debt receipts

	2023-2024	2022-2023
Internal Debt	**72,219.51**	**65,132.32**
Market Loans	69,909.98	62,999.85
Ways & Mean Advance from the RBI	0.00	0.00
Bonds	0.00	0.00
Loans from Financial Institutions	2,309.54	2,132.47
Special Securities issued to National Small Savings Fund	0.00	0.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2023-2024	2022-2023
	(₹ in Crore)	
Other Loans	0.00	0.00
Loans and Advances from Central Government	**7,951.93**	**5,110.94**
Non Plan Loans	0.00	1.08
Loans for State Plan Schemes	0.00	0.00
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	7,951.93	5,109.86
Total E	**80,171.44**	**70,243.26**
F. Loans and Advances by State Government (Recoveries)	**1,455.97**	**81.88**
G. Inter State Settlements	**0.00**	**0.00**
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	**2,81,895.02**	**2,65,869.34**

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

Actuals for 2023-2024 (₹ in Crore)

	Revenue	Capital	L & A	Total
A- General Service				
A.1- Organs of State				
Parliament /State/Union Territory Legislatures	65.65	0.00	0.00	65.65
President, Vice President/Governor, Administrator of Union Territories	12.43	0.00	0.00	12.43
Council of Ministers	60.04	0.00	0.00	60.04
Administration of Justice	1,094.49	0.00	0.00	1,094.49
Election	1,055.19	0.00	0.00	1,055.19
A.2- Fiscal Services				
Collection of taxes on Income and Expenditure	4.08	0.00	0.00	4.08
Land Revenue	664.05	0.00	0.00	664.05
Stamps and Registration	202.59	0.00	0.00	202.59
Collection of Estate Duty, Taxes on Wealth and Gift Tax	0.00	0.00	0.00	0.00
Collection of other Taxes on property and Capital Transactions	1.17	0.00	0.00	1.17
State excise	279.60	0.00	0.00	279.60
Taxes on Sales, Trade, etc.	86.17	0.00	0.00	86.17
Taxes on Vehicles	61.71	0.00	0.00	61.71
Collection Charges under State Goods and Services Tax	192.93	0.00	0.00	192.93
Other Taxes and Duties on Commodities and Services	6.91	0.00	0.00	6.91
Currency, Coinage and Mint	0.00	0.00	0.00	0.00
Other Fiscal Services	10.63	0.00	0.00	10.63
A.3- Interest Payment and Servicing of Debt				
Appropriation for Reduction or Avoidance of Debt	200.00	0.00	0.00	200.00
Interest Payments	42,620.88	0.00	0.00	42,620.88
A.4- Administrative Services				
Public Service Commission	52.27	0.00	0.00	52.27
Secretariat-General Service	368.85	0.00	0.00	368.85
District Administration	272.62	0.00	0.00	272.62
Treasury and Accounts Administration	153.14	0.00	0.00	153.14
Police	9,991.19	143.77	0.00	10,134.96
Jails	331.68	0.00	0.00	331.68

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2023-2024 (₹ in Crore)			
	Revenue	**Capital**	**L & A**	**Total**
Stationery and Printing	18.52	0.00	0.00	18.52
Public Works	758.26	423.18	0.00	1,181.44
Vigilance	19.17	0.00	0.00	19.17
Other Administrative Services	927.92	9.59	0.00	937.51
A.5- Pension & Misc. General Services				
Pensions and Other Retirement Benefits	24,359.69	0.00	0.00	24,359.69
Miscellaneous General Services	404.61	0.00	0.00	404.61
Total General Services (A)	**84,276.42**	**576.54**	**0.00**	**84,852.96**
B-Social Services				
B.1- Education, Sports, Art & Culture				
General Education	37,620.38	511.76	0.00	38,132.14
Technical Education	629.39	0.00	0.00	629.39
Sports and Youth Services	162.25	0.00	0.00	162.25
Art and Culture	215.74	0.00	0.00	215.74
B.2- Health & Family Welfare				
Medical and Public health	14,250.40	1,345.96	0.15	15,596.51
Family Welfare	1,630.02	0.00	0.00	1,630.02
B.3- Development				
Water Supply and Sanitation	1,724.18	6,316.08	0.00	8,040.26
Housing	315.65	183.40	0.00	499.05
Urban Development	9,122.89	1,319.27	164.59	10,606.75
B.4- Information and Broadcasting				
Information and Publicity	187.11	1.71	1.20	190.02
Broadcasting	0.00	0.00	0.00	0.00
B.5- Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities	4,465.79	461.23	20.00	4,947.02

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2023-2024 (₹ in Crore)			
	Revenue	Capital	L & A	Total
B.6- Labour and Labour Welfare				
Labour and employment	683.64	0.00	0.00	683.64
B.7- Social Welfare & Nutrition				
Social Security and Welfare	27,977.74	140.38	0.00	28,118.12
Nutrition	1,798.09	0.00	0.00	1,798.09
Relief on Account of Natural Calamities	1,626.57	0.00	0.00	1,626.57
B.8- Others				
Other Social Services	355.54	39.21	0.00	394.75
Secretariat- Social Services	265.87	0.00	0.00	265.87
Total Social Services (B)	**1,03,031.26**	**10,319.00**	**185.94**	**1,13,536.20**
C- Economic Services				
C.1- Agriculture & Allied Activities				
Crop Husbandry	7,558.85	73.10	0.00	7,631.95
Soil and Water Conservation	93.22	0.08	0.00	93.30
Animal Husbandry	746.89	266.40	0.00	1,013.29
Dairy Development	80.38	52.86	0.00	133.24
Fisheries	198.92	33.63	0.00	232.55
Forestry &Wild Life	646.07	85.24	0.00	731.31
Plantations	0.00	0.00	0.00	0.00
Food, Storage & Warehousing	6,319.62	13.13	0.00	6,332.75
Agricultural Research & Education	215.97	5.92	0.00	221.89
Agricultural Financial Institutions	0.00	0.00	0.00	0.00
Co-operation	368.40	43.87	0.00	412.27
Other Agricultural Programmes	142.45	33.62	0.00	176.07
C.2- Rural Development				
Special Programmes for Rural Development	1,401.92	0.00	0.00	1,401.92
Rural Employment	3,116.02	0.00	0.00	3,116.02

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for	2023-2024 (₹ in Crore)		
	Revenue	Capital	L & A	Total
Land Reforms	35.31	0.00	0.00	35.31
Other Rural Development Programmes	8,647.74	4,965.46	0.00	13,613.20
C.3- Special Areas Programmes				
Hill Areas	1,039.60	0.00	0.00	1,039.60
Other Special Areas Programmes	322.71	895.22	0.00	1,217.93
C.4- Irrigation & Flood Control				
Major Irrigation	276.70	1,345.24	0.00	1,621.94
Medium Irrigation	58.39	26.06	0.00	84.45
Minor Irrigation	550.00	494.45	0.00	1,044.45
Command Areas Development	0.00	0.00	0.00	0.00
Flood Control & Drainage	580.13	784.08	0.00	1,364.21
C.5- Energy				
Power	2,884.45	2,182.49	300.00	5,366.94
Non-Conventional Sources of Energy	3.01	39.32	0.00	42.33
C.6- Industry & Minerals				
Village and Small Industries	290.23	228.98	0.01	519.22
Industries	96.14	0.00	0.00	96.14
Non- Ferrous Mining & metallurgical Industries	5.44	0.00	0.00	5.44
Fertilizer Industries	0.00	0.00	0.00	0.00
Petro- Chemical Industries	0.00	0.00	0.00	0.00
Chemicals & Pharmaceutical Industries	0.00	0.00	21.50	21.50
Engineering Industries	0.00	0.00	0.00	0.00
Telecommunication & Electronic Industries	0.00	55.02	0.00	55.02
Consumer Industries	0.00	39.44	78.83	118.27
Other Industries	0.00	0.00	1.51	1.51
Other Outlays on Industries & Minerals	0.00	129.61	0.00	129.61
C.7- Transport				
Ports & Light Houses	1.22	0.00	0.00	1.22
Civil Aviation	1.55	0.00	0.00	1.55
Roads & Bridges	872.67	5,882.34	0.00	6,755.01

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2023-2024 (₹ in Crore)			
	Revenue	**Capital**	**L & A**	**Total**
Road Transport	942.76	81.30	111.48	1,135.54
Inland Water Transport	0.09	197.09	19.72	216.90
Other Transport Services	0.00	29.95	19.28	49.23
C.8- Science & Technology				
Other Scientific Research	24.29	0.00	0.00	24.29
Ecology & Environment	26.66	0.00	0.00	26.66
C.9- General Economic Services				
Secretariat- Economic Services	187.75	0.00	0.00	187.75
Tourism	70.57	43.86	0.00	114.43
Census Surveys & Statistics	27.50	0.00	0.00	27.50
Civil Supplies	73.40	0.00	0.00	73.40
General Financial & Trading Institutions	0.00	38.96	55.00	93.96
Other General Economic Services	23.43	0.81	0.00	24.24
Total Economic Services (C)	**37,930.45**	**18,067.53**	**607.33**	**56,605.31**
D- Grants-in-Aid & Contributions				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	721.34	0.00	0.00	721.34
E- Public Debt				
Internal Debt of the State Government	0.00	0.00	28,614.69	28,614.69
Loans and Advances from the Central Government	0.00	0.00	1,736.72	1,736.72
F- Loans and Advances				
Loans to Government Servants, etc.	0.00	0.00	0.86	0.86
Total : Grants-in-aids & contributions, Public Debt and Loans	721.34	0.00	30,352.27	31,073.61
Total : Expenditure in Consolidated Fund	**2,25,959.47**	**28,963.07(*)**	**31,145.54**	**2,86,068.08**

(*) (i) Grand total of Expenditure in Capital Expenditure in crore ₹28,963.07, (ii) Grand total as per absolute figure from VLC (in rupees): 289,63,09,40,481.02. (iii) Grand Total as per absolute figure in crore ₹28,963.09. (iv) Difference between (i) and (iii) in crore: 0.02. The difference of 0.02 crore between Total Figure in Statement and Grand Total of absolute figure is because of rounding.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2023-2024 Rev	2023-2024 Cap	2023-2024 Total	2022-2023 Rev	2022-2023 Cap	2022-2023 Total	2021-2022 Rev	2021-2022 Cap	2021-2022 Total
Grants-in-Aid-General	64,966.08	0.00	64,966.08 (e)	62,061.98	0.00	62,061.98	45,987.78	0.00	45,987.78
Interest/Dividend	42,489.63	0.00	42,489.63 (f)	39,906.60	0.00	39,906.60	36,597.92	0.00	36,597.92
Grants -in-Aid-Salaries	35,475.79	0.00	35,475.79 (e)	34,214.06	0.00	34,214.06	33,978.27	0.00	33,978.27
Repayment of Borrowings	0.00	30,351.41	30,351.41	0.00	0.00	0.00(a)	0.00	0.00	0.00(b)
Major Works / Land and Buildings	0.00	25,666.83	25,666.83	0.00	19,719.58	19,719.58	0.00	16,600.85	16,600.85
Pension/Gratuities	24,145.15	0.00	24,145.15 (g)	24,452.78	0.00	24,452.78	26,581.09	0.00	26,581.09
Salaries	22,379.24	0.00	22,379.24	21,006.09	0.00	21,006.09	20,628.21	0.00	20,628.21
Subsidies	10,475.62	0.00	10,475.62	17,086.81	0.00	17,086.81	16,659.99	0.00	16,659.99
Wages	5,139.60	0.00	5,139.60	5,085.69	0.00	5,085.69	4,772.32	0.00	4,772.32
Grants for creation of Capital Assets	3,735.20	0.00	3,735.20	5,229.22	0.00	5,229.22	10,371.04	0.00	10,371.04
Inter-Account transfer	2,562.06	1,052.77	3,614.83	1,744.99	384.57	2,129.56	1,985.24	275.65	2,260.89
Scholarships and Stipends	3,315.72	0.00	3,315.72	3,440.37	0.00	3,440.37	2,995.92	0.00	2,995.92
Materials and Supplies / Stores and Equipments	3,203.10	0.00	3,203.10	2,449.87	0.00	2,449.87	2,832.73	0.00	2,832.73
Other Charges	3,046.49	0.00	3,046.49	2,180.90	0.00	2,180.90	3,593.22	0.00	3,593.22
Maintenance	1,936.73	0.00	1,936.73	1,449.56	0.00	1,449.56	1,242.01	0.00	1,242.01
Investments	0.00	1,546.52	1,546.52	0.00	1,126.70	1,126.70	0.00	416.63	416.63
Minor Works/Maintenance	1,171.45	0.00	1,171.45	745.45	0.00	745.45	745.74	0.10	745.84
Office Expenses	1,064.98	0.00	1,064.98	949.12	0.00	949.12	837.19	0.00	837.19
Machinery and Equipment / Tools and Plants	0.72	831.14	831.86	0.89	664.21	665.10	0.50	466.79	467.29
Loans and Advances	0.00	794.13	794.13	0.00	0.00	0.00(c)	0.00	0.00	0.00(d)
Outsourcing of Security, Cleaning and House-Keeping Services	667.81	0.00	667.81	598.55	0.00	598.55	570.99	0.00	570.99

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2023-2024 Rev	2023-2024 Cap	2023-2024 Total	2022-2023 Rev	2022-2023 Cap	2022-2023 Total	2021-2022 Rev	2021-2022 Cap	2021-2022 Total
Purchase	568.14	0.00	568.14	619.02	0.00	619.02	376.68	0.00	376.68
Medical Reimbursements under WBHS 2008	514.88	0.00	514.88	436.56	0.00	436.56	314.24	0.00	314.24
P.O.L. (Police, Ambulance etc.)	324.07	0.00	324.07	375.03	0.00	375.03	288.18	0.00	288.18
Payment of Professional and Special Services	270.84	0.00	270.84	226.21	0.00	226.21	259.49	0.36	259.85
Other Capital Expenditure	0.00	266.54	266.54	0.00	857.21	857.21	0.00	121.37	121.37
Contributions	225.13	0.00	225.13	215.10	0.00	215.10	110.33	0.00	110.33
Computerization	206.46	6.30	212.76	262.66	8.13	270.79	233.33	5.12	238.45
Advertisement and Publicity Expenses	167.37	0.00	167.37	148.80	0.00	148.80	147.84	0.00	147.84
Rent, Rates and Taxes	141.83	0.00	141.83	123.48	0.00	123.48	103.77	0.00	103.77
Regeneration	0.00	79.24	79.24	0.00	52.83	52.83	0.00	65.66	65.66
Travel Expenses	69.81	0.00	69.81	66.89	0.00	66.89	50.67	0.00	50.67
Motor Vehicles	0.00	60.48	60.48	2.24	12.80	15.04	3.01	49.90	52.91
Publications	36.01	0.00	36.01	19.38	0.00	19.38	18.12	0.00	18.12
Medical Reimbursements	28.71	0.00	28.71	29.80	0.00	29.80	26.81	0.00	26.81
Hospital and Sanitary Charges	24.19	0.00	24.19	22.01	0.00	22.01	14.45	0.00	14.45
Secret Service Expenditure	22.29	0.00	22.29	21.50	0.00	21.50	16.52	0.00	16.52
Arms and Ammunition	22.26	0.00	22.26	46.88	0.00	46.88	40.22	0.00	40.22
Training	18.35	0.00	18.35	9.70	0.00	9.70	5.64	0.00	5.64
Other Contractual services	14.41	0.00	14.41	12.57	0.00	12.57	0.41	0.00	0.41
Other Administrative Expenses	8.04	0.00	8.04	6.09	0.00	6.09	7.24	0.00	7.24

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object of Expenditure	2023-2024 Rev	2023-2024 Cap	2023-2024 Total	2022-2023 Rev	2022-2023 Cap	2022-2023 Total	2021-2022 Rev	2021-2022 Cap	2021-2022 Total
Clothing and Tentage (Police Uniform)	4.75	0.00	4.75	33.50	0.00	33.50	37.85	0.00	37.85
Write Off/Losses	2.02	0.00	2.02	0.00	0.00	0.00	0.00	0.00	0.00
Rewards	1.38	0.00	1.38	1.57	0.00	1.57	2.46	0.00	2.46
Renewals and Replacements	0.00	0.00	0.00	0.03	0.00	0.03	0.06	0.00	0.06
Employees Provident Fund	0.22	0.00	0.22	0.19	0.00	0.19	0.88	0.00	0.88
Total :	**2,28,446.53**	**60,655.36**	**2,89,101.89**	**2,25,282.14**	**22,826.02**	**2,48,108.16**	**2,12,438.32**	**18,002.43**	**2,30,440.75**
Deduct Recoveries	**(-) 2,487.07**	**(-)546.74**	**(-) 3,033.81**	**(-) 2,443.21**	**(-) 817.24**	**(-) 3,260.45**	**(-) 2,278.68**	**(-) 518.34**	**(-) 2,797.02**
Grand Total :	**2,25,959.48**	**60,108.62**	**2,86,068.08**	**2,22,838.93**	**22,008.78**	**2,44,847.71(*)**	**2,10,159.64**	**17,484.09**	**2,27,643.73**

(a) The actual figure was ₹29,768.39 crore for 2022-23.

(b) The actual figure was ₹31,539.88 crore for 2021-22.

(c) The actual figure was ₹564.47 crore for 2022-23.

(d) The actual figure was ₹1,102.08 crore for 2021-22.

(e) Difference of ₹721.31 crore (₹0.03 crore is Deduct Recovery) is shown in Statement No. 2 as Grants to Local Bodies and PRIs separately.

(f) Difference of ₹131.25 crore with Statement no. 14 is due to exclusion of detail head '30-Other Contractual Services' and '50-Other Charges of EAP Loan (Commitment Charges).

(g) Difference of ₹214.54 crore with Statement No. 2 is due to inclusion of 07-Medical Reimbursement, 12-Medical Reimbursement under WBHS 2008 and 50-Other Charges in Statement No. 2.

(*) Excludes "Repayment of Borrowings" (₹29,768.39 crore) "Loans and Advances" (₹564.47 crore) and "Appropriation to Contingency Fund" (₹180.00 crore).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-2023	Progressive Expenditure 2022-2023	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
EXPENDITURE HEADS (CAPITAL ACCOUNT)						
A.	**Capital Account of General Services**					
4055	Capital Outlay on Police	161.32	1,462.99	143.77	1,606.76	(-)10.88
4058	Capital Outlay on Stationery and Printing	0.00	0.54	0.00	0.54	0.00
4059	Capital Outlay on Public Works	491.81	6,266.47	423.18	6,689.65	(-)13.95
4070	Capital Outlay on other Administrative Services	1.58	436.64	9.59	446.23	506.96
	Total: A. Capital Account of General Services	**654.71**	**8,166.64**	**576.54**	**8,743.18**	**(-)11.94**
B.	**Capital Account of Social Services**					
(a)	**Capital Account of Education , Sports, Art and Culture**					
4202	Capital Outlay on Education, Sports, Art and Culture	369.15	5,773.66	511.76	6,285.42	38.63
	Total: (a) Capital Account of Education , Sports, Art and Culture	**369.15**	**5,773.66**	**511.76**	**6,285.42**	**38.63**
(b)	**Capital Account of Health and Family Welfare**					
4210	Capital Outlay on Medical and Public Health	2,185.92	13,666.03	1,345.96	15,011.99	(-)38.43
4211	Capital Outlay on Family Welfare	0.00	88.01	0.00	88.01	0.00
	Total: (b) Capital Account of Health and Family Welfare	**2,185.92**	**13,754.04**	**1,345.96**	**15,100.00**	**(-)38.43**
(c)	**Capital Account of Water Supply, Sanitation, Housing and Urban Development**					
4215	Capital Outlay on Water Supply and Sanitation	2,398.54	15,685.91	6,316.08	22,001.99	163.33
4216	Capital Outlay on Housing	79.56	5,369.45	183.40	5,552.85	130.52
4217	Capital Outlay on Urban Development	4,024.50	17,230.41	1,319.27	18,549.68	(-)67.22

5.STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-2023	Progressive Expenditure 2022-2023	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
	Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	**6,502.60**	**38,285.77**	**7,818.75**	**46,104.52**	**20.24**
	(d) Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	2.07	116.02	1.71	117.73	(-)17.39
	Total: (d) Capital Account of Information and Broadcasting	**2.07**	**116.02**	**1.71**	**117.73**	**(-)17.39**
	(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	489.30	1,773.50	461.23	2,234.73	(-)5.74
	Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	**489.30**	**1,773.50**	**461.23**	**2,234.73**	**(-)5.74**
	(g) Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	380.54	5,532.86	140.38	5,673.24	(-)63.11
	Total: (g) Capital Account of Social Welfare and Nutrition	**380.54**	**5,532.86**	**140.38**	**5,673.24**	**(-)63.11**
	(h) Capital Account of Other Social Services					
4250	Capital Outlay on Other Social Services	22.91	758.81	39.21	798.02	71.15
	Total: (h) Capital Account of Other Social Services	**22.91**	**758.81**	**39.21**	**798.02**	**71.15**
	Total: B. Capital Account of Social Services	**9,952.49**	**65,994.66**	**10,319.00**	**76,313.66**	**3.67**
C.	**Capital Account of Economic Services**					
	(a) Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	79.53	2,636.32	73.10	2,709.42	(-) 8.08

5.STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in Crore)

Major Head	Description	Expenditure during 2022-2023	Progressive Expenditure 2022-2023	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
4402	Capital Outlay on Soil and Water Conservation	0.15	1.22	0.08	1.30	(-)46.67
4403	Capital Outlay on Animal Husbandry	126.57	523.21	266.40	789.61	110.48
4404	Capital Outlay on Dairy Development	0.37	114.96	52.86	167.82	*
4405	Capital Outlay on Fisheries	17.33	512.88	33.63	546.51	94.06
4406	Capital Outlay on Forestry and Wild Life	62.71	484.73	85.24	569.97	35.93
4407	Capital Outlay on Plantations	0.00	29.14	0.00	29.14	0.00
4408	Capital Outlay on Food Storage and Warehousing	36.14	1,332.49	13.13	1,345.62	(-)63.67
4415	Capital Outlay on Agricultural Research and Education	1.07	81.88	5.92	87.80	453.27
4425	Capital Outlay on Co-operation	76.04	594.73	43.87	638.60	(-)42.31
4435	Capital Outlay on other Agricultural Programmes	21.45	757.91	33.62	791.53	56.74
	Total: (a) Capital Account of Agriculture and Allied Activities	**421.36**	**7,069.47**	**607.85**	**7,677.32**	**44.26**
(b)	**Capital Account of Rural Development**					
4515	Capital Outlay on other Rural Development Programmes	853.27	8,014.78	4,965.46	12,980.24	481.93
	Total: (b) Capital Account of Rural Development	**853.27**	**8,014.78**	**4,965.46**	**12,980.24**	**481.93**
(c)	**Capital Account of Special Areas Programme**					
4551	Capital Outlay on Hill Areas	0.00	18.41	0.00	18.41	0.00
4575	Capital Outlay on other Special Areas Programmes	599.37	9,652.19	895.22	10,547.41	49.36
	Total: (c) Capital Account of Special Areas Programme	**599.37**	**9,670.60**	**895.22**	**10,565.82**	**49.36**
(d)	**Capital Account of Irrigation and Flood Control**					
4700	Capital Outlay on Major Irrigation	934.03	3,840.64	1,345.24	5,185.88	44.03
4701	Capital Outlay on Medium Irrigation	39.68	2,155.34	26.06	2,181.40	(-)34.32

5.STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in Crore)

Major Head	Description	Expenditure during 2022-2023 1	Progressive Expenditure 2022-2023 2	Expenditure during 2023-2024 3	Progressive Expenditure 2023-2024 4	Increase(+)/ Decrease (-) during the year in percentage 5
4702	Capital Outlay on Minor Irrigation	564.51	6,097.55	494.45	6,592.00	(-)12.41
4705	Capital Outlay on Command Area Development	0.00	157.47	0.00	157.47	0.00
4711	Capital Outlay on Flood Control Projects	743.44	10,825.08	784.08	11,609.16	5.47
	Total: (d) Capital Account of Irrigation and Flood Control	**2,281.66**	**23,076.08**	**2,649.83**	**25,725.91**	**16.14**
(e)	**Capital Account of Energy**					
4801	Capital Outlay on Power Projects	1,314.60	18,632.92	2,182.49	20,815.41	66.02
4810	Capital Outlay on New and Renewable Energy	29.68	45.06	39.32	84.38	32.48
	Total: (e) Capital Account of Energy	**1,344.28**	**18,677.98**	**2,221.81**	**20,899.79**	**65.28**
(f)	**Capital Account of Industry and Minerals**					
4851	Capital Outlay on Village and Small Industries	140.56	1,754.75	228.98	1,983.73	62.91
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	0.01	0.00	0.01	0.00
4855	Capital Outlay on Fertilizer Industries	0.00	0.22	0.00	0.22	0.00
4856	Capital Outlay on Petro-Chemical Industries	0.00	584.34	0.00	584.34	0.00
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	2.85	767.73	0.00	767.73	(-)100.00
4858	Capital Outlay on Engineering Industries	0.00	1,060.72	0.00	1,060.72	0.00
4859	Capital Outlay on Telecommunication and Electronic Industries	669.92	904.63	55.02	959.65	(-)91.79
4860	Capital Outlay on Consumer Industries	2.44	322.03	39.44	361.47	1,516.39
4875	Capital Outlay on Other Industries	0.00	4.93	0.00	4.93	0.00
4885	Other Capital Outlay on Industries and Minerals	158.94	2,641.20	129.61	2,770.81	(-)18.45
	Total: (f) Capital Account of Industry and Minerals	**974.71**	**8,040.56**	**453.05**	**8,493.61**	**(-)53.52**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2022-2023	Progressive Expenditure 2022-2023	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
(g)	**Capital Account of Transport**					
5051	Capital Outlay on Ports and Light Houses	0.00	0.00	0.00	0.00	0.00
5053	Capital Outlay on Civil Aviation	0.24	22.56	0.00	22.56	(-)100.00
5054	Capital Outlay on Roads and Bridges	4,524.63	38,235.11	5,882.34	44,117.45	30.01
5055	Capital Outlay on Road Transport	16.93	1,346.59	81.30	1,427.89	380.21
5056	Capital Outlay on Inland Water Transport	74.76	607.34	197.09	804.43	163.60
5075	Capital Outlay on other Transport Services	62.04	424.67	29.95	454.62	(-)51.72
	Total: (g) Capital Account of Transport	**4,678.60**	**40,636.25**	**6,190.68**	**46,826.95**	**32.32**
(i)	**Capital Account of Science Technology and Environment**					
5425	Capital Outlay on other Scientific and Environmental Research	0.00	6.94	0.00	6.94	0.00
	Total: (i) Capital Account of Science Technology and Environment	**0.00**	**6.94**	**0.00**	**6.94**	**0.00**
(j)	**Capital Account of General Economic Services**					
5452	Capital Outlay on Tourism	68.57	697.04	43.86	740.90	(-)36.04
5465	Investments in General Financial and Trading Institutions	179.01	461.19	38.96	500.15	(-)78.24
5475	Capital Outlay on other General Economic Services	0.75	119.93	0.81	120.74	8.00
	Total: (j) Capital Account of General Economic Services	**248.33**	**1,278.16**	**83.63**	**1,361.79**	**(-)66.32**
	Total: C. Capital Account of Economic Services	**11,401.59**	**1,16,470.84**	**18,067.53**	**1,34,538.37**	**58.47**
	Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)	**22,008.78**	**1,90,632.13**	**28,963 .07(**)**	**2,19,595.20**	**31.60**

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

(**) (i) Grand total of Expenditure in Capital Expenditure in crore ₹28,963.07, (ii) Grand total as per absolute figure from VLC (in rupees): ₹289,63,09,40,481.02. (ii) Grand Total as per absolute figure in crore ₹28,963.09. (d) Difference between (i) and (iii) in crore: 0.02. The difference of 0.02 crore between Total Figure in Statement and Grand Total of absolute figure is because of rounding

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 2023-2024 Government invested ₹1,546.53 crore, out of which in State Government PSU (₹1,470.26 crore), Banks (₹21.35 crore), Co-operative Bank and Societies (₹37.31 crore), and Other Joint Stock Companies (₹17.61 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2021-2022, 2022-2023 and 2023-2024 were ₹18,704.95 crore, ₹19,831.65 crore and ₹21,378.18 respectively and the dividend/interest received there from was ₹157.94 crore, ₹165.02 crore and ₹289.00 crore respectively. Further details are given in Statement No. 19(1).

(3) (a) A summary of the financial results of the working of the departmentally managed Government undertakings as disclosed by the latest available proforma accounts is given below:

(₹ in Crore)

Sl No.	Name of Undertaking/Scheme	Major Head under which accounted for	Year of Account	Capital Employed	Profit (+) / Loss(-)	Percentage of Profit/Loss to Capital Employed
1.	Scheme for Public Distribution of food grains (PDS)	2408-Food, Storage and Warehousing	2015-2016	766.11	(-)239.29	31.23
2.	Durgapur Milk Supply Scheme	2404-Dairy Development	2019-2020	(-) 184.80	(-) 2.94	(-) 1.63
3.	Burdwan Milk Supply Scheme	2404-Dairy Development	2019-2020	(-) 65.33	(-) 0.88	(-) 1.35
4.	Greater Calcutta Milk Supply Scheme (Kolkata and Haringhata)	2404-Dairy Development	2019-2020	(-) 1,801.63	(-) 55.36	(-) 3.07
5.	Krishnanagar Milk Supply Scheme	2404-Dairy Development	2019-2020	(-) 58.44	(-) 0.23	(-) 0.39
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	2014-2015	10.71	(-) 1.28	(-) 11.95
8.	Directorate of Brick Production Mechanised Brick Factory-Palta	2852-Industries	2014-2015	29.72	(-)2.50	(-) 8.41
9.	Directorate of Cinchona and other Medicinal Plants	2551-Hill Areas	2013-2014	(-) 49.84	(-) 65.76	(-) 131.94
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
16.	Central Division , Directorate of Brick Production, Mechanised Brick Factory, Palta	2852-Industries	2014-2015	6.75	(-)5.45	(-)80.74
17.	Kanchrapara Area Development Scheme (Kalyani Township)	2852-Industries	2020-2021	--	(-)0.21	--

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.

EXPLANATORY NOTES

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

Name of the Undertakings/Schemes 1	Major Head under which accounted for 2	Year from which accounts are due 3
Central Engineering Organisation, Dasnagar, Howrah	2851- Village and Small Industries	2016-2017
Wood Industries Centre, Kalyani and Durgapur	2851- Village and Small Industries	1998-1999
Training- cum – Production Centre for Wood Industries, Siliguri	2851- Village and Small Industries	1998-1999
Government Sales Emporium, Calcutta and Howrah	2851- Village and Small Industries	from 1951-1952 to 1962-1963 & from 1969-1970 to 1980-1981
Surgical Instrument Servicing Station, Baruipur	2851- Village and Small Industries	1998-1999
Mechanical Toy- Making Centre, Chinsurah	2851- Village and Small Industries	1972-1973 to 1986-1987
Scheme for production of Shark Liver Oil, Fishmeal, etc. (Closed)	2405- Fisheries	1994-1995
Directorate of Brick Production (Akra Manual)	2852- Industries	2015-2016
Directorate of Brick Production, Mechanised Brick Factory, Palta	2852- Industries	2015-2016
Greater Calcutta Milk Supply Scheme	2404- Dairy Development	2020-2021
Durgapur Milk Supply Scheme	2404- Dairy Development	2020-2021
Burdwan Milk Supply Scheme	2404- Dairy Development	2020-2021
Krishnagar Milk Supply Scheme	2404- Dairy Development	2020-2021
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	2021-2022
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	2016-2017
Central Division , Directorate of Brick Production, Mechanised Brick Factory, Palta	2852-Industries	2015-2016

Note: The above information is as of 31.03.2024.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

(₹ in Crore)

Nature of Borrowings	Balance as on 1 April 2023	Receipt during the year	Repayments during the year	Balance as on 31 March 2024	Net Increase(+) /Decrease(-) Amount	Net Increase(+) /Decrease(-) *per cent*	As a *per cent* of total liabilities
A Public Debt							
6003 Internal Debt of the State Government	**4,79,797.26**	**72,219.51**	**28,614.69**	**5,23,402.08**	**43,604.82**	**9**	**81**
Market Loans	4,28,133.96	69,909.98	21,000.00	4,77,043.94	48,909.98	**11**	**74**
Ways & Means Advances from RBI	0.00	0.00	0.00	0.00	0.00	**0**	**0**
Bonds	2.30	0.00	0.00	2.30	0.00	**0**	**0**
Loans from Financial Institutions	7,344.57	2,309.53	1,274.70	8,379.40	1,034.84	**14**	**1**
Special Securities issued to National Small Savings Fund	44,316.43	0.00	6,339.99	37,976.44	(-) 6,339.99	**(-) 14**	**6**
Other Loans	0.00	0.00	0.00	0.00	0.00	**0**	**0**
6004 Loans and Advances from the Central Government	**30,965.96**	**7,951.93**	**1,736.71**	**37,181.18**	**6,215.22**	**20**	**6**
Loans for Centrally Sponsored Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	**0**	**0**
Other Loans for States/Union Territory with Legislature Schemes	19,199.63	7,951.93	1,275.19	25,876.37	6,676.74	**35**	**4**
Pre-1984-85 Loans	4.83	0.00	0.00	4.83	0.00	**0**	**0**
Non-Plan Loans	3,452.39	0.00	175.62	3,276.77	(-)175.62	**(-) 5**	**1**
Loans for State/Union Territory Plan Schemes	8,309.17	0.00	285.90	8,023.27	(-) 285.90	**(-) 3**	**1**
Loans for Central Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	**0**	**0**
Ways and Means Advances	0.00	0.00	0.00	0.00	0.00	**0**	**0**
Total Public Debt	**5,10,763.22**	**80,171.44**	**30,351.40**	**5,60,583.26**	**49,820.04**	**10**	**87**
B Other Liabilities - Public Accounts							
Small Savings, Provident Fund, etc.	22,627.35	5,183.71	3,938.99	23,872.07	1,244.72	6	4
Reserve funds bearing interest	3,153.89	2,172.27	204.30	5,121.86	1,967.97	62	1
Reserve funds not bearing interest	392.16	2,857.78	1,931.07	1,318.87	926.71	236	0
Deposits bearing interest	29,362.76	8,067.39	4,550.79	32,879.36	3,516.60	12	5
Deposits not bearing interest	18,869.57	1,11,784.80	1,09,612.89	21,041.48	2,171.91	12	3
Total other liabilities	**74,405.73**	**1,30,065.95**	**1,20,238.04**	**84,233.64**	**9,827.91**	**13**	**13**
Total Public Debt and other liabilities	**5,85,168.95**	**2,10,237.39**	**1,50,589.45**	**6,44,816.90**	**59,647.95**	**10**	**100**

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

No Law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may borrow on the Security of the Consolidated Fund of the State.

The debt liability of the Government increased by ₹59,647.95 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:-

The 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 are given below:

Sl. No.	Amount (₹ in Crore)	Rate of Interest *(Per cent)*	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest *(Per cent)*	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest *(Per cent)*	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest *(Per cent)*	Date of Redemption
1.	2,000.00	**7.36**	**May 2043**	9.	2,000.00	**7.44**	**Sep 2042**	17.	2,500.00	**7.48**	**Feb 2043**	25.	3,000.00	**7.66**	**Jan 2043**
2.	1,500.00	**7.36**	**Jul 2041**	10.	3,000.00	**7.44**	**Feb 2041**	18.	2,500.00	**7.48**	**Feb 2044**	26.	2,000.00	**7.67**	**Jan 2043**
3.	2,000.00	**7.39**	**Mar 2042**	11.	3,000.00	**7.44**	**Feb 2044**	19.	2,500.00	**7.52**	**Mar 2039**	27.	1,500.00	**7.67**	**Jan 2044**
4.	2,000.00	**7.39**	**Mar 2044**	12.	2,500.00	**7.45**	**Mar 2042**	20.	2,500.00	**7.53**	**Mar 2044**	28.	2,000.00	**7.71**	**Nov 2041**
5.	2,500.00	**7.40**	**Aug 2042**	13.	2,500.00	**7.45**	**Mar 2044**	21.	2,000.00	**7.59**	**Oct 2039**	29.	2,500.00	**7.71**	**Nov 2043**
6.	3,000.00	**7.40**	**Mar 2044**	14.	1,000.00	**7.46**	**May 2046**	22.	2,000.00	**7.63**	**Dec 2038**	30.	2,500.00	**7.72**	**Dec 2037**
7.	2,000.00	**7.41**	**Aug 2039**	15.	2,000.00	**7.46**	**Sep 2039**	23.	3,000.00	**7.64**	**Oct 2043**	31.	2,000.00	**7.79**	**Nov 2040**
8.	2,500.00	**7.41**	**Sep 2042**	16.	2,000.00	**7.47**	**May 2043**	24.	1,910.90	**7.64**	**Dec 2043**				

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. At the end of the accounting year 2023-2024 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹13,265.37 crore.

b) Sinking Fund: The balance in the fund at the commencement and end of 2023-2024 are given below:-

	Balance on 1 April 2023	Addition during the year	Withdrawal during the year	Balance on 31 March 2024
		(₹ in Crore)		
Sinking Fund	**12,139.04**	**1,126.33**	**0.00**	**13,265.37**

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, any amount of Ways and Means Advance was not taken from the bank.

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 has not made any amortization arrangement for repayment of loans taken from autonomous bodies.

4. Loans and advances from the Central Government:

Details of loan from Government of India are given in Statement No. 17

During 2023-2024 loans to the extent of ₹7,951.93 crore were received by the State Government from the Government of India and ₹1,736.71 crore were paid towards repayment of loans along with interest of ₹1,060.15 crore. No repayment has become overdue against loans taken from Govt. of India during 2023-2024.

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. Government has contributed ₹ 200.00 crore to Sinking Fund during 2023-24.

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 2022-23 and 2023-24 were as shown below:-

		2023-2024	2022-2023	Net increase(+)/ decrease(-) during the year
(i) Gross debt and other obligations outstanding at the end of the year		(₹ in Crore)		
(a) Public Debt and Small Savings, Provident Funds etc.		5,84,455.31	5,33,390.57	51,064.74
(b) Other obligations		60,361.57	51,778.38	8,583.19
	Total - (i)	6,44,816.88	5,85,168.95	59,647.93
(ii) Interest paid by Government				
(a) On public debt and small savings, Provident Funds, etc.		40,412.58	37,933.45	2,479.13
(b) Other obligations		2,208.30	2,084.39	123.91
	Total - (ii)	42,620.88	40,017.84	2,603.04
(iii) Deduct				
(a) Interest received on loans and advances given by Government		150.11	206.15	(-) 56.04
(b) Interest realised on investment of cash balance		124.13	111.86	12.27
	Total -(iii)	274.24	318.01	(-) 43.77
(iv) Net interest charges		42,346.64	39,699.83	2,646.81
(v) Percentage of gross interest item (ii) to total revenue receipts		21	20	1.00
(vi) Percentage of net interest item (iv) to total revenue receipts		21	20	1.00

Government also received during the year ₹289.01 crore as dividend from investment in commercial undertakings, etc.

Note : Payment of interest due to Government was withheld by the Damodar Valley Corporation pending adjustment against the dues from Government on account of water rates and deficits on irrigation, power and flood control. Interest due to Government at the close of the year, 1994-1995, was ₹136.95 crore and no information was received thereafter.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 1 Summary of Loans and Advances : Loanee Group-wise **(₹ in Crore)**

Loanee Group	Balance on 1 April 2023	Disburse ments during this year	Repayments during this year	Write -off of irrecoverable loans and advances	Balance on 31 March 2024 (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	11.11	0.00	0.00	0.00	11.11	0.00	#
Panchayati Raj Institutions	2.87	0.00	0.00	0.00	2.87	0.00	0.01
Municipalities/ Municipal Council/ Municipal Corporations	2,483.78	164.59	0.00	0.00	2,648.37	(-)164.59	653.42
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	348.31
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.74	0.00	0.00	0.00	4.74	0.00	0.16
Statutory Corporations	825.20	105.86	0.00	0.00	931.06	(-)105.86	1,227.89
Government Companies	10,763.20	506.37	1,454.67	0.00	9,814.90	948.30	6,839.71
Co-operative Societies/ Co-operative Corporations/ Banks	824.39	16.45	0.11	0.00	840.73	(-)16.34	53.74
Others	2,068.50	0.00	0.00	0.00	2,068.50	0.00	1,081.92
Government Servant	6.04	0.86	1.19	0.00	5.71	0.33	#
Miscellaneous	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	**17,632.94**	**794.13**	**1,455.97@**	**0.00**	**16,971.10@**	**661.84@**	**10,205.21**

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' (₹ in Crore)

Sl. No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
No Loans and Advances is sanctioned by the Government of West Bengal as 'Loan in Perpetuity' for the year 2023-2024					

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

No information available.

Note : 1. No information received from State Govt. regarding any undertakings against which loans are outstanding but have gone under liquidation.

2. 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 2023	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2024 (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	11.11	0.00	0.00	0.00	11.11	0.00	#
Panchayati Raj Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipalities/ Municipal Council/ Municipal Corporations	2,483.78	164.59	0.00	0.00	2,648.37	(-)164.59	653.42
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	348.31
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.74	0.00	0.00	0.00	4.74	0.00	0.16
Statutory Corporations	80.00	0.00	0.00	0.00	80.00	0.00	0.00
Government Companies	1,904.87	21.35	0.00	0.00	1,926.22	(-)21.35	0.00
Co-operative Societies/ Co-operative Corporations/ Banks	0.01	0.00	0.00	0.00	0.01	0.00	0.00
Others	56.31	0.00	0.00	0.00	56.31	0.00	36.67
Total- Social Services	**5,183.35**	**185.94**	**0.00**	**0.00**	**5,369.29**	**(-)185.94**	**1,038.61**
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	745.20	105.86	0.00	0.00	851.06	(-)105.86	1,227.89
Government Companies	8,858.33	485.02	1,454.67	0.00	7,888.68	969.65	6,839.71
Co-operative Societies/ Co-operative Corporations/ Banks	824.38	16.45	0.11	0.00	840.72	(-)16.34	53.74
Others	2,012.19	0.00	0.00	0.00	2,012.19	0.00	1,045.25
Total- Economic Services	**12,442.97**	**607.33**	**1,454.78**	**0.00**	**11,595.52**	**847.45**	**9,166.60**
Loans to Government Servants							
Government Servant	6.04	0.86	1.19	0.00	5.71	0.33	#
Total- Government Servant	**6.04**	**0.86**	**1.19**	**0.00**	**5.71**	**0.34**	
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	**17,632.94**	**794.13**	**1,455.97 @**	**0.00**	**16,971.10@**	**661.84@**	**10,205.21**

Note: For details, refer to Section 1 of Statement No. 18 – Detailed Statement of Loans and Advances given by the State Government.
* Minus figure represents net inecrease 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.
@ Difference in amount with St. 18 (₹0.01 crore) is due to rounding off.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 3 Summary of Repayments in Arrears from Loanee Group **(₹ in Crore)**

Loanee Group	Amount of arrears as on 31 March 2024			Earliest Period to which arrears relate	Total loans outstanding against the Loanee group on 31 March 2024
	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	408.57	653.42	1,061.99	1975-1976	2,645.98
Urban Development Authorities	281.36	348.31	629.67	1981-1982	639.27
Housing Boards	0.07	0.05	0.12	-	0.00
State Housing Corporations	0.40	0.16	0.56	-	(-)0.10
Statutory Corporations	838.18	1,227.89	2,066.07	1970-1971	842.72
Government Companies	5,011.99	6,839.71	11,851.70	1975-1976	7,485.16
Co-operative Societies/ Co-operative Corporations/ Banks	75.30	53.74	129.04	2000-2001	558.78
Others	1,314.37	1,081.92	2,396.29	1969-1970	1,144.48
Government Servant	#	#	#	#	7.82
Miscellaneous	#	#	#	#	0.58
Total	**7,930.35**	**10,205.21**	**18,135.56**		**13,326.83**

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 **₹ 8,183.78** crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

(iv) Information on repayment in arrears in respect of all entities' not available.

(v) Negative balance under reconciliation.

(#) 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 2022-2023 and 2023-2024

Name of the concern	2023-2024			2022-2023		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
						(₹ in Crore)
1. Banks	4	384.31	0.00	4	362.96	0.00
2. Central Government PSU	5	477.59	0.00	5	477.59	0.00
3. Co-operative Banks and Societies (a)	2,092(a)	796.37	2.81(x)	2,091(a)	759.06	0.34
4. Other Joint Stock Companies	25	170.67	0.00	25	153.06	0.00
5. Others	13	197.40	0.00	13	197.40	0.00
6. State Government PSU	57	18,449.84	286.19	57	16,979.58	164.68
7. Statutory Corporation	7	902.00	0.00	7	902.00	0.00
Total	2,203	21,378.18	289.00	2,202	19,831.65	165.02

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

(x) Includes ₹2.49 crore received from Other Commercial and Industrial Companies.

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 2024 in various sectors are shown below:-

Sector-wise disclosures for each class of Guarantees

(₹ inCrore)

Sl. No.	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(9)	3,596.59	0.00	9,097.83	0.00	445.00	1,074.09	0.00	0.00	8,468.74	0.00	282.83	0.00	-
2.	Co-operation(1)	1,500.00	0.00	1,094.47	0.00	345.41	363.45	0.00	0.00	1,076.43	0.00	30.00	0.00	-
3.	Finance Deptt.(9)	4,950.00	0.00	5,950.00	0.00	1,242.84	1,016.24	0.00	0.00	6,176.60	0.00	0.00	0.00	-
4.	Backward Classes Welfare(4)	0.00	0.00	123.99	0.00	0.00	0.00	0.00	0.00	123.99	0.00	0.00	0.00	-
5.	Higher Education Department(1)	405.00	0.00	64.94	0.00	373.02	0.00	0.00	0.00	437.96	0.00	1.09	0.51	-
6.	Tribal Development Department(1)	30.00	0.00	15.71	0.00	2.90	5.78	0.00	0.00	12.83	0.00	0.00	0.00	-
7.	MSME& Textiles(1)	148.00	0.00	0.00	0.00	148.00	0.00	0.00	0.00	148.00	0.00	0.00	0.00	-
8.	Food & Supplies(1)	0.00	0.00	1,330.16	0.00	0.00	1,330.16	0.00	0.00	00.00	0.00	0.00	0.00	-
Grand Total[27]		**10,629.59**	**0.00**	**17,677.10**	**0.00**	**2,557.17**	**3,789.72**	**0.00**	**0.00**	**16,444.55**	**0.00**	**313.92**	**5.00***	**-**

*Details not available.

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 per cent of the State Revenue Receipts of the second preceding year of such year.

Note: (i) All the figures except col. No. 11 of Statement No. 9 are based on Budget Publication No.6 of the State Government for 2023-2024. The Budget estimate i.r.o. Guarantee Fees was ₹10.49 crore.

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants Released				Grants for Creation of Capital assets	
	2022-2023	2023-2024				
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total	2022-2023	2023-2024
	(₹ in Crore)					
1. Panchayati Raj Institutions						
(i) Zilla Parishads	3,256.08	2,245.81	1,004.49	3,250.30	58.26	55.87
(ii) Panchayat Samities	671.27	104.72	722.29	827.01	0.73	0.00
(iii) Gram Panchayats	8,969.90	4,679.66	5,250.94	9,930.60	1,905.14	92.25
(iv) Others (a)	0.00	2,926.00	0.02	2,926.02	0.00	0.00
Total	**12,897.25**	**9,956.19**	**6,977.74**	**16,933.93**	**1,964.13**	**148.12**
2. Urban Local Bodies						
(i) Municipal Corporations	1,737.46	1,431.43	0.00	1,431.43	0.00	0.00
(ii) Municipalities/Municipal Councils	3,863.65	1,579.25	1,377.14	2,956.39	1,437.47	164.45
(iii) Others (b)	2,420.74	971.57	826.15	1,797.72	1,271.35	2,681.55
Total	**8,021.85**	**3,982.25**	**2,203.29**	**6,185.54**	**2,708.82**	**2,846.00**
3. Public Sector Undertakings						
(i) Government Companies	196.05	0.00	0.00	0.00	0.00	0.00
(ii) Statutory Corporations	302.71	243.54	23.52	267.06	31.49	44.39
Total	**498.76**	**243.54**	**23.52**	**267.06**	**31.49**	**44.39**

(a) This includes all the Grantee institutions under demand no. 40 which can not be categorised under 1(i), (ii), (iii).

(b) This includes all the grantee institutions under demand no. 72 which can not be categorised 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	
	2022-2023	2023-2024			2022-2023	2023-2024
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total		
	(₹ in Crore)					
4. Autonomous Bodies						
(i) Universities	10,435.92	5,465.25	324.95	5,790.20	249.22	372.78
(ii) Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Co-operative Institutions	367.35	339.44	12.97	352.41	5.09	5.78
(iv) Others(c)	0.00	0.00	0.00	0.00	0.00	0.00
Total	**10,803.27**	**5,804.69**	**337.92**	**6,142.61**	**254.31**	**378.56**
5. Non-Government Organisations(d)	**28,796.27**	**30,642.29**	**0.00**	**30,642.29**	**10.74**	**20.71**
6. Others (e)	**35,063.76**	**38,424.22**	**1,491.37**	**39,915.59**	**259.73**	**297.42**
Total	**96,081.16**	**89,053.18**	**11,033.84**	**1,00,087.02**	**5,229.22**	**3,735.20**

(ii) Grants-in-Aid given in kind.

Grantee Institutions	Grants Released				Grants for Creation of Capital assets	
	2022-2023	2023-2024			2022-2023	2023-2024
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total		
	(₹ in Crore)					
Others	**194.88**	**354.86**	**0.00**	**354.86**	**0.00**	**0.00**
Grand Total	**96,276.04**	**89,408.04**	**11,033.84**	**1,00,441.88**	**5,229.22**	**3,735.20**

(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 Government Aided Institutions also.

(e) 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

Particulars	2023-2024 (₹ in Crore)			Actuals 2022-2023 (₹ in Crore)		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Accounts)	43,332.82	1,82,626.66	2,25,959.48 (a)	40,520.77	1,82,318.14	2,22,838.91
Expenditure Heads (Capital Accounts)	31.05	28,932.05	28,963.10 (b)	35.90	21,972.89	22,008.79
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*)	30,351.41	794.13	31,145.54	29,768.39	744.49	30,512.88
Total:	**73,715.28**	**2,12,352.84**	**2,86,068.12**	**70,325.06**	**2,05,035.52**	**2,75,360.58**
(*) The figures have been arrived at as follows:						
E. Public Debt-						
Internal Debt of the State Government	28,614.69	0.00	28,614.69	28,200.72	0.00	28,200.72
Loans and Advances from the Central Government	1,736.72	0.00	1,736.72	1,567.67	0.00	1,567.67
Total E.PublicDebt-	**30,351.41**	**0.00**	**30,351.41**	**29,768.39**	**0.00**	**29,768.39**
F. LoansandAdvances- (c)						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	185.94	185.94	0.00	301.88	301.88
Loans for Economic Services	0.00	607.33	607.33	0.00	261.49	261.49
Loans to Government Servants, etc.	0.00	0.86	0.86	0.00	1.12	1.12
Loans for Misc. Purpose	0.00	0.00	0.00	0.00	0.00	0.00
Total F. Loans and Advances	**0.00**	**794.13**	**794.13**	**0.00**	**564.49**	**564.49**
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**	**180.00**	**180.00**
Total:	**30,351.41**	**794.13**	**31,145.54**	**29,768.39**	**744.49**	**30,512.88**

(i) The percentage of charged expenditure and voted expenditure to total expenditure during 2022-23 and 2023-24 was as under:-

	Year	Charged	Voted
Percentage of total expenditure	**2022-2023**	**25.54**	**74.46**
	2023-2024	**25.77**	**74.23**

(a) Excludes ₹0.32 crore spent out of advance from Contingency Fund during the current year but not recouped to the Fund till the end of the year .

(b) Excludes ₹49.01 crore spent from capital account out of advance from Contingency Fund during year but not recouped to the Fund till during the year and ₹3.65 crore spent out of advance from Contingency Fund in previous year but not recouped to the Fund till during the year.

(c) Detailed account is given in Statement No. 18 at page nos. 432-498.

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

	On 1 April 2023	During the year 2023-2024	On 31 March 2024
CAPITAL AND OTHER EXPENDITURE-			
CAPITAL EXPENDITURE-			
General Services --			
Public Works	6,266.47	423.18	6,689.65
Other General services	1,900.17	153.36	2,053.53
Social Services --			
Education, Sports, Art & Culture	5,773.66	511.76	6,285.42
Health and Family Welfare	13,754.04	1,345.96	15,100.00
Water Supply, Sanitation, Housing and Urban Development	38,285.77	7,818.75	46,104.52
Information and Broadcasting	116.02	1.71	117.73
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,773.50	461.24	2,234.74
Social Welfare and Nutrition	5,532.86	140.38	5,673.24
Others	758.81	39.21	798.02
Economic Services --			
Agriculture and Allied Activities	7,069.45	607.88	7,677.33
Rural Development	8,014.78	4,965.46	12,980.24
Special Areas Programme	9,670.60	895.22	10,565.82
Irrigation and Flood Control	23,076.08	2,649.83	25,725.91
Energy	18,677.98	2,221.81	20,899.79
Industry and Minerals	8,040.55	453.05	8,493.60
Transport	40,636.28	6,190.68	46,826.96
Science Technology and Environment	6.94	0.00	6.94
General Economic Services	1,278.16	83.63	1,361.79
Total-- Capital Expenditure(#)	**1,90,632.12**	**28,963.11** (*)	**2,19,595.23**

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

	On 1 April 2023	During the year 2023-2024	On 31 March 2024
LOANS AND ADVANCES -			
Social Services-			
Education, Sports, Art and Culture	11.11	0.00	11.11
Health and Family Welfare	47.95	0.15	48.10
Water Supply, Sanitation, Housing and Urban Development	3,131.07	164.59	3,295.66
Information and Broadcasting	46.60	1.20	47.80
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	667.70	20.00	687.70
Social Welfare and Nutrition	1,264.66	0.00	1,264.66
Others	14.25	0.00	14.25
Economic Services --			
Agriculture and Allied Activities	916.58	(-)8.28	908.30
Rural Development	22.77	0.00	22.77
Special Areas Programmes	82.02	0.00	82.02
Irrigation and Flood Control	0.83	0.00	0.83
Energy	5,014.02	(-)1,059.10	3,954.92
Industries and Minerals	2,976.59	14.99	2,991.58
Transport	3,230.59	150.48	3,381.07
Science Technology and Environment	0.01	0.00	0.01
General Economic Services	199.58	54.44	254.02
Loans to Government Servants, etc.	6.08	(-)0.33	5.75
Loans for Miscellaneous purposes	0.58	0.00	0.58
Total - Loans and Advances	**17,632.99**	**(-)661.84**	**16,971.15**
Total -- Capital and Other Expenditure(#)	**2,08,265.11**	**28,301.27**	**2,36,566.38**
Deduct ---			
Contribution from Contingency Fund	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	1,344.50	0.00	1,344.50
Contribution from Development Funds, Reserve Funds, etc.	0.00	0.00	0.00
Net-- Capital and Other Expenditure	**2,06,920.61**	**28,301.27**	**2,35,221.88**

(*) (i) Grand total of Expenditure in Capital Expenditure in crore ₹28,963.07, (ii) Grand total as per absolute figure from VLC (in rupees): 289,63,09,40,481.02. (iii) Grand Total as per absolute figure in crore ₹28,963.09. (iv) Difference between (i) and (iii) in crore: 0.02. The difference of 0.02 crore between Total Figure in Statement and Grand Total of absolute figure is because of rounding.

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

	On 1 April 2023	During the year 2023-2024	On 31 March 2024
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	4,79,797.26	43,604.82	5,23,402.08
Loans and Advances from the Central Government	30,965.96	6,215.21	37,181.17
Small Savings, Provident Funds, etc.	22,627.36	1,244.71	23,872.07
Total- Debt	**5,33,390.58**	**51,064.74**	**5,84,455.32**
Other Receipts --			
Contingency Fund	188.97	(-)41.95	147.02
Deposits and Advances	48,203.01	5,688.51	53,891.52
Reserve Funds	16,964.90	4,138.11	21,103.01
Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	4,044.10	(-) 908.66	3,135.44
Remittances	0.63	0.63	1.26
Total Other Receipts --	**69,401.61**	**8,876.64**	**78,278.25**
Total - Debt and other Receipts	**6,02,792.19**	**59,941.38**	**6,62,733.57**
Deduct --			
(i) Cash balance	(-) 13.77	16.39	2.62
(ii) Investments	32,050.44	5,931.86	37,982.30
(iii) Revenue Deficit	3,63,654.91	25,691.86	3,89,346.77
(iv) Appropriation to the Contingency Fund	180.00	0.00	180.00
Add- Amount closed to Government Account during 2023-2024	0.00	0.00	0.00
Net Provision of Funds	**2,06,920.61**	**28,301.27**	**2,35,221.88**

(#) Capital Expenditure figure has been depicted in conformity with the figure of Statement Nos. 1, 5 & 16.

However, there is un-recouped Capital Expenditure from Contingency Fund under Major Heads 4059-Capital Outlay on Public Works ₹13.14 crore, 4235-Capital Outlay on Social Security and Welfare ₹2.04 crore, 4404-Capital Outlay on Dairy Development ₹0.81 crore, 4408-Capital Outlay on Food Storage and Warehousing ₹0.47 crore, 4700-Capital Outlay on Major Irrigation ₹0.02 crore, 4701-Capital Outlay on Major and Medium Irrigation ₹0.14 crore and 5054-Capital Outlay on Roads and Bridges ₹36.03crore.

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

A. The following is a summary of balances as on 31 March 2024

Debit Balances (₹ in Crore) (1)	Sector of the General Account (2)	Name of Account (3)	Credit Balances (₹in Crore) (4)
		CONSOLIDATED FUND	
6,08,169.78	**A to D and Part of L**	Government Account	
	E	Public Debt	5,60,583.25
16,971.10	**F**	Loans and advances	
180.00	**H**	Transfer to Contingency Fund*	
		CONTINGENCY FUND	
		Contingency Fund	147.02
		PUBLIC ACCOUNT	
	I	**SMALL SAVINGS PROVIDENT FUND ETC.**	
		(i) Provident Fund	24,159.78
287.72		(ii) Other Accounts	
	J	**RESERVE FUND**	
		(i) Reserve Fund bearing Interest	5,321.85
14,662.27		(ii) Reserve Fund Not bearing Interest	15,781.15
		Investment	
	K	**DEPOSIT AND ADVANCES**	
		(i) Deposits bearing interest	32,879.37
		(ii) Deposits not bearing interest	21,041.47
29.32		(iii) Advances	
	L	**SUSPENSE AND MISCELLANEOUS**	
		(i) Suspense	
23,320.02		Investment	
		Other items (net)	3,707.97
0.29		(ii) Accounts with Government of Foreign Countries	
	M	**REMITTANCE**	
(-) 20.85		(i) Money order and other remittance	
19.58		(ii) Inter Government Adjustment Accounts	
2.63	**N**	**CASH BALANCE (Closing)**	
6,63,621.86		**--- Total ---**	**6,63,621.86**

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

B. Explanatory notes:

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

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

DR (₹ in Crore)	DETAILS	CR (₹ in Crore)
5,53,514.83	**1 – Government Account DR as on 01/04/2023(OB)**	
0.00	**2 – Receipts Head Revenue Account**	**2,00,267.61**
0.00	**3 – Receipt Head Capital Account**	**0.00**
2,25,959.47	**4 – Expenditure Head Revenue Account**	**0.00**
28,963.09	**5 – Expenditure Head Capital Account**	**0.00**
0.00	**6 – Suspense and Miscellaneous (Miscellaneous Government Accounts)**	**0.00**
0.00	**7 – Government Account DR as on 31/03/2024(CB)**	**6,08,169.78**
8,08,437.39	**--- Total ---**	**8,08,437.39**

* Excludes ₹20 crore appropriated for creation of Contingency Fund but not shown separately in Accounts till 2022-23.

Notes to Finance Accounts

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

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

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

(iii) Reporting Currency:

The accounts of the Government of West Bengal are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, 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 of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statement (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/settlements. Some of these transactions take place at the level of the account rendering units *e.g.*, treasuries, *etc*., for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc*.

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Consolidated Sinking Fund *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc*.

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as debt *etc*., are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with IGAS 2 – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

Loans and Advances: In compliance with IGAS 3-Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 are as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4-Prior Period Adjustments, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed. There was no prior period adjustment in financial statement of the Government of West Bengal during the year 2023-24.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *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.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statements, is due to rounding- off of the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31 March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1:'Guarantees given by the Governments', 'Sector or Class-wise disclosure and Sector-wise disclosure of each class of guarantees', details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, Labour Cess collected and kept in Government Account and transferred to the Building and Other Construction Workers' Welfare Board, Cess collected under West Bengal Primary Education Act, 1973 and transferred to West Bengal Board of Primary Education Fund, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the Office of Accountant General (A & E), should not be opened for any changes, as this would misrepresent the monthly accounts. Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data modification after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. There is provision for freezing of monthly accounts in the West Bengal Integrated Financial Management System (WBIFMS) after closure of monthly accounts and sending them to the Office of Accountant General (A & E).

(ii) Operation of unauthorized heads

During the year 2023-2024, the Government of West Bengal provided budget provisions under six unauthorized Sub-major heads and nine Minor heads (heads not operated as per the LMMHs; five under the Revenue Section, seven under Capital Section and three under both Revenue and Capital) and incurred expenditure of ₹48.90 crore under the Revenue Section and ₹721.23 crore under the Capital Section. The matter has been brought to the notice of the State Government for rectification.

(iii) Opening of New Sub Heads/Detailed Heads of Accounts:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2023-2024, the State Government of West Bengal opened 353 new Sub Heads (257 under the Revenue Section, 74 under Capital Section and 22 under Public Account) in the budget, without seeking the advice or informing the Office of Accountant General (A&E). The State Government provided budget provisions under 288 heads and collected receipts of ₹131.28 crore, incurred expenditure of ₹33,736.43 crore under the Revenue Section, ₹1,887.63 crore under the Capital Section and ₹2,436.65 crore under Public Account in these heads during 2023-2024.

(iv) Depiction of budget provisions under wrong classification:

Budget documents of the State Government for the year 2023-24 did not depict correct classification of expenditure for an amount of ₹5,784.61 crore in 51 Schemes in respect of 28 Major Heads under 20 Grants. Five major schemes are given below:

Sl. No.	Grant No.	Scheme Name	Incorrect Major Head	Correct Major Head	Budget Provision (₹ in Crore)
1.	40	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY)	4515- Capital Outlay on other Rural Development Programmes	3054- Roads and Bridges 04-District and Other Roads 338-Pradhan Mantri Gram Sadak Yojana	1,975.30
2.	72	WB Urban Employment Scheme (UM)	2217-Urban Development	3475- Other General Economic Services 108-Urban Oriented Employment Programmes	441.59
3.	35	Samajik Suraksha Yojana	2235- Social Security and Welfare	2230- Labour, Employment and Skill Development	430.00

Sl. No.	Grant No.	Scheme Name	Incorrect Major Head	Correct Major Head	Budget Provision (₹ in Crore)
4.	38	Scheme for Housing for Destitute Minority Women under Destitute Minority Women Rehabilitation Programme	2235- Social Security and Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities	320.00
5.	72	Development of Municipal Area	4217- Capital Outlay on Urban Development	2217- Urban Development	320.00

The Accountant General (A&E) has taken up the matter with the State Government for necessary corrections in the budget documents of 2023-24.

(v) Expenditure under 'New Service/New Instrument of Service':

Article 205(1) provides *inter alia* when a need has arisen during the current financial year for supplementary or additional expenditure upon some "new service" not contemplated in the annual financial statement for that year, the Governor shall cause to be laid before the Legislature of the State another statement for a demand.

The Rule 382 of the WBFR also provides that when under unavoidable circumstances an unforeseen expenditure is required to be incurred on a new service the amount would be met out of the Contingency Fund of the State pending authorisation of such expenditure by the Legislature through an Appropriation Act.

However, the State has incurred an expenditure of ₹11,587.95 crore in 215 New Service under 34 Grants and ₹334.53 crore in 345 New Instrument of Service under 46 Grants without any fund provision approved by the Legislature. The Major Departments that had incurred such expenditure are Panchayats & Rural Development (₹2,977.31crore), Urban Development and Municipal Affairs (₹2,310.20 crore), Food and Supplies (₹2,000.20 crore), Power (₹1,000.00 crore), Public Works (₹983.03 crore) The Appropriation Accounts depicts the excess expenditure which needs approval of the Legislative Assembly.

(vi) Creation of DDOs without amending Treasury Rules:

In terms of Rule 1.04 (o) of West Bengal Treasury Rules 2005, a Group A Government employee of an establishment who is authorized by the concerned administrative department with the concurrence of the Finance Department may function as a Drawing and Disbursing Officer. Further, the West Bengal Treasury Rule TR-4.018(3) stipulated that Treasury Officer shall not make any payment to the new Drawing and Disbursing Officer till he receives the specimen signature of the Drawing and Disbursing Officer along with the letter of authority from the Accountant General (Accounts and Entitlement), West Bengal.

However, the Government of West Bengal vide their memorandum Nos. 4456-F(Y) dated 11.07.2018, 7580-F(Y) dated 07.12.2018 and 560-F(Y) dated 18.01.2019 respectively, notified the following pending amendment in WBTR.

(a) any Group A Government officer deputed in a non-Government organization such as Local Bodies/Development Authorities/Statutory Bodies, etc. under the administrative control of the State Government or, in absence of any such deputed officer, any officer of such non-Government organization who is enjoying pay scale equivalent to Group A officer of the Government of West Bengal, may be allowed by the Finance Department to act as DDO of that organization.

(b) the Directorate of Treasury & Accounts, West Bengal (replacing AG Office) can authorize the new Drawing and Disbursing Officer to draw funds.

Thus the creation and operation of DDOs without any authorization by the AG (A&E) as was required under the provision of WBTR was irregular.

(vii) Non-providing of list of beneficiaries under Direct Benefit Transfer (DBT):

During implementation of e-billing module in IFMS, Government of West Bengal vide their memorandum No.4879- F(Y) dated 24 June 2015 notified that one copy of the bill to be printed out, signed and submitted to the Treasury by the DDO with beneficiary's details. Further, Government of West Bengal vide their Memorandum No. 5808- F(Y) dated 10 September 2018 notified to discontinue the mandatory provision for submission of hard copy of beneficiary list with the bill/advice to Treasury, as the soft copies of the beneficiary list are readily available in IFMS.

However, there were cases such as Lakshmir Bhandar Scheme (₹13,602.73 crore), Manabik Scheme (₹847.63 crore), Pension Scheme under Jai Bangla (₹7,059.10 crore) etc., wherein the payments are drawn from Treasury to the Department's Bank accounts for further disbursement to payees but the payee details are neither made available to the Treasury/AG (A&E) nor soft copy is available in the IFMS.

3. Consolidated Fund:

(i) Grants-in-aid received in kind from Government of India:

As per note (4) below the Major Head '3601-Grants-in-aid to State Governments' in the List of Major and Minor Heads of Accounts of Union and States, the Grants-in-aid given in kind to the State Government will be credited the value of the material received as aid to the Major Head '1601-Grants-in-aid from Central Government' by contra debit to the functional Major Head, relevant to the functions/programme on which the material are proposed to be utilised.

As per information received from the State Government, Government received vaccines/drugs/other consumables in kind costing to ₹354.86 crore (as per PFMS portal of CGA the amount is ₹355.20 crore) from Ministry of Health and Family Welfare during 2023-24.

On the basis of the sanction orders received from the Government of West Bengal, the entire amount of ₹354.86 crore has been classified under Major Head '1601- Grants-in-aid from Central Government' by contra debiting the Major heads '2210- Medical and Public Health' and '2211-Family Welfare' during 2023-24.

(ii) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹40,899.55 crore compared to ₹37,967.12 crore in 2022-23, registering an increase of ₹2,932.43 crore (7.72 *per cent*).This includes adjustment of advance apportionment to make up shortfall in IGST balance amounted to ₹(-)467.10 crore. In addition, the State received ₹25,787.89 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹66,687.44 crore.

The state has not received any compensation as back to back loans on GST compensation during 2023-24.

During the year 2023-24, no adjustment entry of State GST (SGST) relating to the previous years was carried out by the State Government.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(iii) Misclassification between Revenue and Capital Expenditure:

During the year 2023-24 Government of West Bengal incorrectly booked expenditure of ₹908.17 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Capital expenditure of the State is given under para 6. This led to understatement of Revenue Expenditure and overstatement of Capital Expenditure by ₹908.17 crore.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iv) 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 2023-24, revenue receipts amounting to ₹2,00,267.61 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,25,959.47 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹28,963.09 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹794.13 crore (100 *per cent* of total loans and advances given by the State Government) was reconciled.

In comparison, during the last year 2022-23, in revenue receipt, revenue expenditure, capital receipt, capital expenditure and loans and advances was 100 *per cent* reconciled.

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

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹2,658.96 crore under 63 Major Heads of accounts, constituting 1.04 *per cent* of the total Revenue and Capital expenditure (₹2,54,922.56 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. The Office of the Accountant General (A&E) identified 74 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Expenditure' in 149 cases.

During the previous year 2022-23, ₹6,515.22 crore under 65 Major Heads of accounts, constituting 2.66 *per cent* of the total Revenue and Capital expenditure (₹2,44,847.70 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. The Office of the Accountant General (A&E) identified 43 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Expenditure' in 63 cases.

Similarly, ₹2,032.37 crore under 50 Major Heads of Account, constituting 1.01 *per cent* of the total Revenue Receipts (₹2,00,267.61 crore) was classified under 800-Other Receipts in the accounts. The Office of the Accountant General (A&E) identified 12 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Receipts' in 21 cases.

During the previous year, ₹1,009.31 crore under 49 Major Heads of Account, constituting 0.52 *per cent* of the total Revenue Receipts (₹1,95,544.17 crore) was classified under 800-Other Receipts in the accounts. The Office of the Accountant General (A&E) identified 13 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Receipts' in 21 cases.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(vi) 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 2023-24, an amount of ₹757.33 crore was transferred to the PD Accounts from Consolidated Fund of the State. This includes ₹457.62 crore transferred in March 2024, of which, ₹15.27 crore was transferred on the last working day of March 2024.

As per Rule 6.09 (1) (a) of West Bengal Treasury Rules, 2005, and subject to the conditions for opening of a PD Account, funds transferred to PD Accounts from Consolidated Fund are required to be written back to the Consolidated Fund under the concerned heads of accounts from which funds are transferred at the close of the financial year or after the stipulated period of closure.

In terms of Rule 6.08(5) of West Bengal Treasury Rules, 2005, six Administrators of Personal Deposit Account (out of 159) had reconciled and verified their balances with the treasury figures and six annual verification certificates were furnished by them to the Treasury officer. AGO received six of such certificates from the Treasury Officer. 153 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

Details of the PD accounts as on 31 March 2024 are given below:

(₹ in Crore)

Opening Balance as on 1 April 2023		New Accounts/Deposits during the year 2023-24		Accounts closed/ Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrators	Amount	Number of Administrators	Deposit Amount	Number of Administrators	Withdrawal Amount	Number of Administrators	Amount
159	3,014.04	0	1,237.77	0	1,253.44	159(*)	2,998.37

(*) 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, 20 PD Accounts having balance of ₹33.47crore remained in-operative.

The details as on 31March 2023 were as given in the next page:

(₹ in Crore)

Opening Balance as on 1 April 2022		New Accounts/Deposits during the year 2022-23		Accounts closed/ withdrawals		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Accounts closed by Administrators	Withdrawal Amount	Number of Administrators	Amount
160	3,197.28	0	2,380.17	01	2,563.41	159	3,014.04

The relevant figures are available in Statement No. 21of the Finance Accounts.

(vii) 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 drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

6,806 numbers of AC bills amounting to ₹930.98 crore drawn up to 31.03.24 were due for DC bills.

Out of 1,923 AC bills amounting to ₹747.85 crore drawn during the year 2023-24, ₹225.23 crore (30.12 *per cent*) were drawn in March 2024. DC Bills in respect of a total of 6,081 AC bills amounting to ₹661.97 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills due for adjustments are given below:

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in crore)
Upto 2022-23	5,736	583.20
2023-24	345 [#]	78.77
Total	**6,081**	**661.97**
Year	**Number of AC bills adjusted before due date of adjustment**	
2023-2024	22[@]	36.45

The number of AC Bills/DC Bills and the corresponding amount also include those which relate to Single Nodal Agencies (SNAs).

[#] Indicates AC bills for which DC bills have become due i.e. upto 31 January 2024.

[@] During February and March 2024, 703 AC bills amounting to ₹232.56 crore were neither due for adjustment nor adjusted before due date of adjustment.

Details of unadjusted AC bills as on 31 March 2023 was as under:

Year	No. of unadjusted AC Bills	Amount (₹in Crore)
Upto 2021-22	7,057	998.84
2022-23	646*	239.30
Total	**7,703**	**1,238.14**

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

In terms of Subsidiary Rule 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 2023-24, ₹96,010.94 crore pertaining to 9,057 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2024 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2022-23	4,99,165	2,24,763.03
2023-24	49,331#	31,343.58
Total	**5,48,496**	**2,56,106.61**
Year	**Number of UCs submitted before due date of submission**	
2023-2024	985	19,737.14

The number of GIA Bills/UCs and the corresponding amount also include those which relate to Single Nodal Agencies (SNAs).

*The year mentioned above relates to "Due year" i.e. after twelve months of actual drawal.
#Indicates outstanding UCs against GIA drawn during 2022-23. UCs for GIA drawn during 2023-24 would be due in 2024-25. Includes 384 nos. amounting to ₹4,533.98 crore of outstanding UCs on CSS GIA.

The position of outstanding UCs as on 01.03.2023 was as under:

Year	Number of UCs Outstanding	Amount (₹ in Crore)
Upto 2021-22	4,41,244	2,65,684.66
2022-23	66,978	55,089.31
Total	**5,08,222**	**3,20,773.97**

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(ix) Interest Adjustment:

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

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given in next page:-

Funds/Deposits	Opening Balance on 1 April, 2023	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
			(₹ in Crore)		
State Compensatory Afforestation Deposit	**306.55**	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35 *per cent* for 2023-24.	**22.80**	**22.80**	**Nil**
SDRF	**2,387.59**	Rate of interest as notified by the State or SDRF guidelines. At present, this is taken 2 *per cent* above the average WMAs.	**245.53**	**245.53**	**Nil**
SDMF	**659.77**	Same as for SDRF	**67.47**	**67.47**	**Nil**
Other interest bearing deposits	**2,373.96**	Interest calculated at the rate of 6.50 *per cent* as notified by the State Government.	**154.30**	**154.30**	**Nil**
Total			**490.10**	**490.10**	**Nil**

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(x) Guarantees given by the Government:

In terms of the West Bengal Ceiling on Government Guarantees Act, 2001, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ninety *per cent* of the State Revenue Receipts of the second preceding year. During the year, amount guaranteed by the State Government is ₹2,557.17 crore. The outstanding guarantees of ₹16,444.55 crore as on 31 March 2024, works out to 9.23 *per cent* of the State Revenue Receipts of the year 2021-22 (₹1,78,159.35 crore) and are within the limits prescribed.

The State Government through the Government Guarantee Act, 2001, has required guarantee commission of one *per cent* on maximum guaranteed amount.

During 2023-24, the State Government received ₹5.00 crore towards guarantee commission, which constituted 0.05 *per cent* of the maximum guaranteed amount during 2023-24 (₹10,629.59 crore).

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(xi) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts.

During the year 2023-24, the Government of West Bengal incurred a total expenditure of ₹765.95 crore on ecology and environment. These were incurred under Major Heads 2402 (₹93.22 crore), 2406 (₹646.07 crore) and 3435 (₹26.66 crore) against the budget allocation of ₹930.90 crore (2402: ₹79.43 crore, 2406: ₹769.88 crore and 3435: ₹81.59 crore).

During the previous year 2022-23, the Government of West Bengal incurred an expenditure of ₹617.08 crore on ecology and environment under Major Heads 2402 (₹73.21 crore), 2406 (₹536.63 crore) and 3435 (₹7.24 crore) against the budget allocation of ₹995.63 crore (2402: ₹176.52 crore, 2406: ₹737.27 crore and 3435: ₹81.84 crore).

This has reference to Statements 15 and 16 of the Finance Accounts.

(xii) Expenditure relating to unforeseen/extraordinary events/disaster:

During the year 2023-24, the Government of West Bengal incurred ₹437.23 crore (₹150.01 crore in previous year) on relief measure relating to unforeseen/extraordinary events under Major Head 2245-Relief on account of Natural Calamities. The Government received ₹1,221.20 crore (₹892.00 crore on SDRF and ₹329.20 crore on SDMF) from the Central Government which has been accounted for under Major Head 1601.

(xiii) Writing off of Central Loans

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of West Bengal had made excess repayment of ₹23.66 crore to end of 31 March 2010, of which, Ministry of Finance had adjusted ₹13.61 crore (vide letter dated 14 June 2013) to the end of 2013. Further, no amount has been adjusted from financial year 2013-14 till 2023-24.

This has reference to Statement 17 of the Finance Accounts.

(xiv) Loans given by the State Government:

In respect of old loans [detailed account of which are maintained by the Accountant General (A&E)] amounting to ₹545.95 crore involving 12 Departments (82 Loanee entities) as on 31 March, 2024, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1970.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹8,183.78 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only six out of the 108 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has not furnished relevant information on Committed Liabilities in Appendix-XII of Finance Accounts, Vol.-II.

(xvi) 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 2024 was ₹12,297.10 crore (Revenue Expenditure ₹8,602.96 crore and Capital Expenditure ₹3,694.14 crore) which includes Central share of ₹6,352.27 crore and State share of ₹5,944.83 crore for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xvii) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, ₹19,499.64 crore was directly received by the implementing agencies including beneficiaries (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24.The direct transfer of fund to the implementing agencies has decreased by 23.34 *per cent* as compared to 2022-23 (from ₹25,435.66 crore in 2022-23 to ₹19,499.64 crore in 2023-24). Details are in Appendix-VI of the Finance Accounts.

(xviii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The Government has intimated that there was no off-budget borrowing during the financial year 2023-24. Information on implicit subsidy was not made available.

(xix) 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 7 *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 ₹6,486.13 crore being Central share during the year in its Treasury account. As on 31 March 2024, the State Government transferred Central share of ₹6,702.67 crore and State share of ₹14,335.43 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, ₹15,837.97 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024. 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 is ₹4,206.29 crore during the year 2023-24.

(xx) Funds transferred to DDO Bank Account:

As per Rule 4.116 of West Bengal Treasury Rules, 2005 of the Government of West Bengal, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

As per information received from the 15 State Departments (out of 58), an amount of ₹717.66 crore was still lying unspent in the Bank Accounts of DDOs (in five departments) as on 31 March 2024. However, information on opening of Bank Accounts by the DDOs and transfer of funds from Treasuries to DDOs' Bank Accounts of the Government of West Bengal were not available.

4. Contingency Fund:

In exercise of the powers conferred by Section 2 of the West Bengal Contingency Fund Act, 1950, the State Government made the West Bengal Contingency Fund Rules, 1955 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of West Bengal. The Contingency Fund of the State of West Bengal has a corpus of ₹200 crore. At the end of 2023-24, ₹52.98 crore remained un-recouped under various heads. The details are as below:

Sl. No.	Major Heads	Amount (₹ in Crore)
1.	2235- Social Security and Welfare	0.06
2.	2711- Flood Control	0.26
3.	4059-Capital Outlay on Public Works	13.14
4.	4235- Capital Outlay on Social Security and Welfare	2.05
5.	4404- Capital Outlay on Dairy Development	0.81
6.	4408- Capital Outlay on Food Storage and Warehousing	0.47
7.	4700- Capital Outlay on Major Irrigation	0.02
8.	4701- Capital Outlay on Medium Irrigation	0.14
9.	4711- Capital Outlay on Flood Control Projects	0.00 (#)
10.	5054- Capital Outlay on Roads and Bridges	36.03
Total		**52.98**

(#) Actual figure was ₹17,017.00

As on 31 March 2024, Contingency Fund has balance of ₹147.02 crore.
The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

The National Pension System is not applicable for State Government employees. All India Services (AIS) officers and other Central Government employees on deputation to the State recruited on or after 1 January 2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme.

During the year 2023-24, total contribution to the NPS was ₹15.70 crore (Employees' contribution ₹6.53 crore and Government's contribution ₹9.17 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071-117. The Government transferred ₹15.70 crore (Employee share ₹6.53 crore and Govt.'s share ₹9.17 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. Out of ₹15.70 crore, an amount of ₹2.87 crore (Employees' contribution ₹1.17 crore and Government's contribution ₹1.70 crore) was deposited in the Public Account in account of contribution of employees on Foreign Service. The Government has transferred ₹15.63 crore to NSDL. As on 31 March, 2024, the closing balance under Major Head 8342-117 was ₹1.00 crore which is yet to be transferred to NSDL. The cash balance of the Government was overstated by this amount.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund:

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹ 892.00 crore as Central Government's share. The State Government's share during the year is ₹297.34 crore. The State Government transferred ₹1,189.34 crore (Central share ₹892.00 crore, State share ₹297.34 crore) to the Fund under Major Head 8121-122 SDRF. In addition, the State has not received any amount from the Central Government towards NDRF.

An amount of ₹162.47 crore was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹3,659.98 crore in the fund.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No.866-FB/N/2S-1(05)/2015 dated 27.12.2021 under Major Head 8121-130- State Disaster Mitigation Fund.

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2023-24, the State Government received ₹329.20 crore (₹106.20 crore for 2022-23 and ₹223.00 crore for 2023-24) as Central Government's share. The State Government's share during the year was ₹109.73 crore (₹35.40 crore for 2022-23 and ₹74.33 crore for 2023-24). The State Government transferred ₹438.93 crore (Central share ₹329.20 crore, State share ₹109.73 crore) to the Fund under Major Head 8121-130 SDMF.

No amount was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2024 was ₹1,166.15 crore in the fund.

(c) State Compensatory Afforestation Fund:

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2023-24, the State Government has not received any amount from the user agencies (no amount received in previous year). No amount has been remitted to the National Fund during the year 2023-24. The Government received ₹183.25 crore (₹69.28 crore received in previous year) from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹41.83 crore from the fund and no amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March, 2024 was ₹495.72 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of West Bengal set up the Consolidated Sinking Fund for amortization of loans in 2008-09. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (Internal debt + public account) at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24, Government contributed ₹200.00 crore as against ₹2,771.01 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹13,265.37 crore as on 31 March 2024 (₹12,139.04 crore as on 31 March 2023).

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014-15, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*. During the year 2023-24, Government contributed ₹50.00 crore in the Fund. The total accumulation of the Fund was ₹974.15 crore as on 31 March 2024 (₹857.04 crore as on 31 March 2023) which is over the desirable level of 5 *per cent* of the previous year's outstanding guarantees of ₹17,677.10 crore.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund:

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2023-24, the State Government received grants of ₹298.08 crore towards CRIF. The State Government transferred ₹298.08 crore to the Fund in the Public Account as on 31 March 2024.

(iv) West Bengal Silicosis Prevention and Control Fund:

As per notification of Labour Department, Government of West Bengal vide No. Labr-230/(LC-LW/MW) dated 17.12.2021, the State government has created 'West Bengal Silicosis Prevention and Control Fund' for treatment, compensation, rehabilitation and other welfare measures for the workers affected by the dreadful occupational lung disease "silicosis". Silicosis is a notifiable disease under the Factories Act, 1948, the Mines Act, 1952 and the Building and Other Construction Workers (RE & CS) Act, 1996.

During the year 2023-2024, Government of West Bengal transferred ₹5.00 crore in the fund under classification "8229- Development and Welfare Funds-00-102- Development Funds for Medical and Public Health Purposes". An amount of ₹0.92 crore was set off under 2230-01-103-West Bengal Silicosis Prevention and Control Fund as expenditure met from the funds. The closing balance as on 31 March 2024 was ₹4.08 crore in the fund.

(v) West Bengal Board of Primary Education Fund:

The West Bengal Primary Education Act, 1973, was introduced with the intention to make better provision for the development, expansion, management and control of primary education with a view to making it universal, free and compulsory. Section 32 of the said Act proposed creation of the West Bengal Board of Primary Education Fund. Accordingly, a fund to be called "West Bengal Board of Primary Education Fund" has been created in January 2024 under School Education Department.

During the year 2023-2024, the Government collected ₹387.27 crore being the collection of cess under West Bengal Primary Education Act, 1973, and has been classified as Revenue receipts under Major Head '0029-Land Revenue'. The entire amount of cess so collected has been transferred under head of account 8229-00-101-002-West Bengal Board of Primary Education Fund by the State Government.

(vi) Suspense and Remittance Balances:

During the year 2023-24, expenditure for an amount of ₹ 0.25 crore (Revenue ₹0.01 crore & Capital ₹0.24 crore) under Major Head 8658-00-102-O.B. Suspense and net ₹444.27 crore (Debit) [₹0.66 crore (Credit) and ₹444.93 crore (Debit)] under Major Head 8658-00-110 RBS (CAO) have been placed under suspense by the Office of the Accountant General (A&E), West Bengal, for want of documents like vouchers/challans/sanction letters etc. The total Revenue and Capital expenditure of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads. As on 31 March 2024, outstanding balances under Major Heads 8658, 8782 and 8793 were ₹654.11 crore (debit), ₹(-)20.85 crore (debit) and ₹19.57 crore (debit) respectively [₹405.68 crore (debit) under Major Head 8658, ₹(-)20.85 crore (debit) under Major Head 8782 and ₹20.21 crore (debit) under Major Head 8793 as on 31 March 2023].

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

(vii) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills including Electronic Payment Advices indicates cheques/Advices issued but remaining un-encashed. The opening balance as on 01 April 2023 was ₹5,174.89 crore (Credit). During 2023-24, cheques/Electronic Payment Advices worth ₹1,75,745.78 crore were issued and cheques/Electronic Payment Advices worth ₹1,76,397.78 crore were encashed, leaving a closing balance of ₹4,522.89 crore (Credit) as on 31 March 2024. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of West Bengal till 31 March 2024.

In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2023–2024, an amount of ₹153.82 (Cr.) crore and ₹143.33 (Dr.) crore was accounted for as suspense due to e-Kuber failed transactions.

(viii) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2023-24, ₹377.92 crore including interest [*2022-23: ₹285.76 crore*] was credited as Labour Cess under Major Head '8342-00-113-Solarium Fund-002-Deposit of Building and Other Construction Workers Welfare Fund' and transferred ₹94.99 crore (*2022-23: ₹99.44 crore*) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head '8342-00-113-Solarium Fund-002-Deposit of Building and Other Construction Workers Welfare Fund' was ₹2,484.54 crore as on 31 March 2024 (₹2,201.61crore as on 31 March 2023).

(ix) Motor Transport Workers' Welfare Cess:

In terms of 'West Bengal, Motor Transport Workers Welfare Cess Act 2010', cess is collected on motor vehicles carrying passengers or goods by road for hire or reward for the financing of schemes to promote social security, health and welfare of motor transport workers and for matters connected therewith and incidental thereto. This cess, so collected, is deposited in the Public Account under the Major Head '8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act 2010' in accordance with the Government of West Bengal Finance Department O. M. No. 2921-F(Y) dated 03.06.2014 and O. M. No. 5153-F(Y) dated 28.09.2016, which is in contravention of Article 266(1) of the Constitution of India, where it is stated that all revenues received by the Government shall be credited into the Consolidated Fund of the State.

During 2023-24, the Government collected ₹39.67 crore and deposited the amount so collected, under Major Head '8443-00-116-002-Deposit of West Bengal Motor Transport Workers' Welfare Cess Act 2010'. An amount of ₹57.24 crore was withdrawn and transferred to the Major Head '8342-00-113-Solarium Fund-003- Deposit of West Bengal Transport Workers' Welfare Fund', leaving a balance ₹7.65 crore at the end of 31 March 2024. The information relating to other amount collected by the Government as Revenue/Cess and directly remitted in the Public Account without crediting the Consolidated Fund of the State was not available. This has been brought to the notice of the State Government by the Accountant General (Accounts & Entitlement).

(x) Other Cesses levied by the State:

During the year 2023-24, the Government collected ₹1,543.47 crore (*2022-23: ₹1,834.43 crore*) being the collection of Cess (other than Labour Cess and those cess which have been collected under Cess Act viz. West Bengal Rural Employment and Production Act,1976 and Cess Act 1880). Out of the total collection of ₹1,543.47 crore *(2022-23: ₹1,834.43 crore)*, no amount was transferred to the designated funds by the State Government as the Government has not created any Fund till 31 March 2024. Details of Other Cess collection are provided below:-

Sl. No.	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-001-08	Public Works Cess	6.12
2	0029-00-103-002-08	Road Cess	3.93
3	0029-00-103-003-08	Miscellaneous receipts under the Cess Act	0.27
4	0029-00-103-004-08	Rural Employment Cess other than Tea Estates and Coal Mines	2.82
5	0029-00-103-005-08	Rural Employment Cess on Tea Estates	0.10
6	0029-00-103-006-08	Rural Employment Cess on Coal Mines	1,530.23
Total			**1,543.47**

(xi) 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 *per cent* 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 2023-24, ₹ 0.44 crore was deposited under Major Head 8449-123 and the entire amount has been transferred to Government of India. As on 31 March, 2024, ₹0.09 crore was undisbursed. The cash balance of the Government is overstated by this amount.

(xii) Adverse Balance on Public Account:

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-)credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-) debit balance representing assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. In 2023-24, there was new Adverse Balance of ₹ 6.14 crore in one Major Head (8443). Cumulative adverse balance appears in nine Major Heads as detailed below at the end of 31 March 2024.

(₹ in Crore)

Sl. No.	Major Head	Major Head Description	Amount
1.	6003-00-103	Internal Debt of the State Government-Loans from Life Insurance Corporation of India	(-) 0.62
2.	6003-00-104	Internal Debt of the State Government- Loans from General Insurance Corporation of India	(-) 0.02
3.	6003-00-108	Internal Debt of the State Government- Loans from National Co-operative Development Corporation	(-) 281.40
4.	6004-03-800	Loans and Advances from the Central Government-Loans for Central Plan Schemes-Other Loans	(-) 0.03
5.	6004-04-800	Loans and Advances from the Central Government-Loans for Centrally Sponsored Plan Schemes-Other Loans	(-) 0.03
6.	6004-09-800	Loans and Advances from the Central Government-Other Loans for States/Union Territory with Legislature Schemes-Other Loans	(-) 690.68
7.	6885-01-190	Other Loans to Industries and Minerals-Loans to Industrial Financial Institutions-Loans to Public Sector and Other Undertakings	(-) 24.17
8.	7610-00-202	Loans to Government Servants etc. –Advances for purchase of Motor Conveyances	(-) 4.40
9.	7610-00-203	Loans to Government Servants etc. –Advances for purchase of Other Conveyances	(-) 0.01
10.	7610-00-800	Loans to Government Servants etc. –Other Advances	(-) 0.04
11.	8011-00-107	Insurance and Pension Funds-State Government Employee's Group Insurance Scheme	Dr. 287.71
12.	8342-00-103	Other Deposits-Deposits of Government Companies, Corporations etc.	Dr. 168.85
13.	8443-00-101	Civil Deposit-Revenue Deposits	Cr. (-) 6.14
14.	8671-00-101	Departmental Balances	Cr. 0.36

(xiii) Cash Balance:

The Cash balance (Reserve Bank Deposit) as on 31 March 2024 as per the record of Accountant General was ₹2.45 crore (Credit) and that reported by the RBI was ₹19.04 crore (Debit). There was a net difference of ₹16.59 crore (Debit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2023 was ₹4.37 crore (Credit).

The relevant figures are available in Statement No. 2 of the Finance Accounts.

6. Impact on Receipt, Expenditure and Cash Balance:

The impact of misclassifications/non-compliance to statutory provisions on the states' finances, as brought out in the preceding paras, is tabulated below:

(₹ in Crore)

Para No.	Item ~~(~~Illustrative~~)~~	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3(iii)	Misclassification between revenue and capital	---	908.17	908.17	---	---	---	---	---
4	Non-recoupment of Contingency Fund	---	0.32	---	52.66	---	---	---	---
5 (i)	Non-transfer of NPS amount to NSDL								1.00
5 (viii)	Non-transfer of Building and other Construction Workers Welfare Cess								2,484.54
5(x)	Non-transfer of Cess	---	1,543.47	---	---	---	---	---	---
5(xi)	Non-transfer of amount to NMET								0.09
Total (Net) Impact	**Overstatement ((O/S)/ Understatement (U/S)**	**---**	**2,451.96**	**908.17**	**52.66**	**---**	**---**	**---**	**2,485.63**

--- * ---

agwb.cag.gov.in