



सत्यमेव जयते

FINANCE ACCOUNTS

VOLUME – 1

2009 - 2010

GOVERNMENT OF WEST BENGAL

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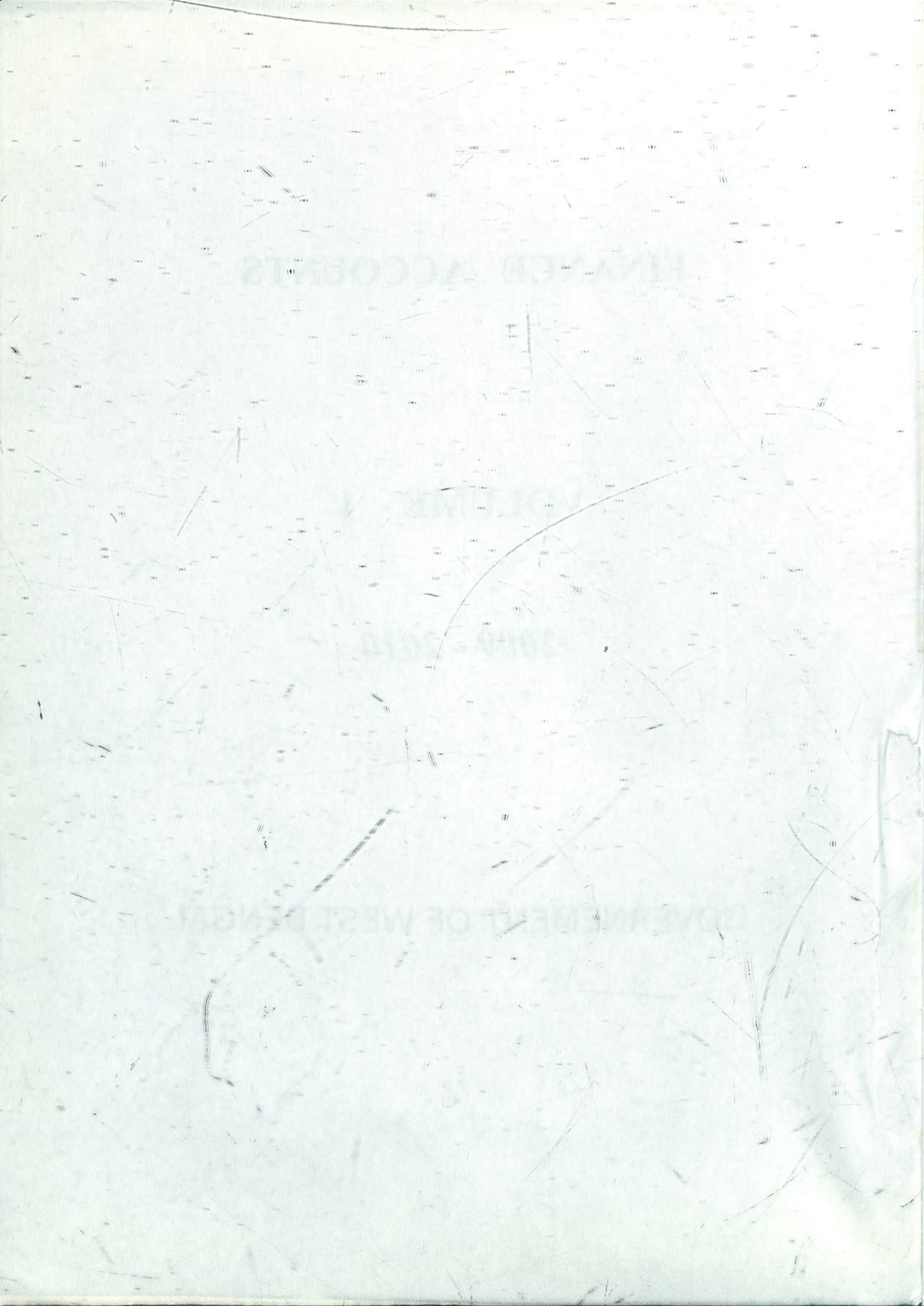


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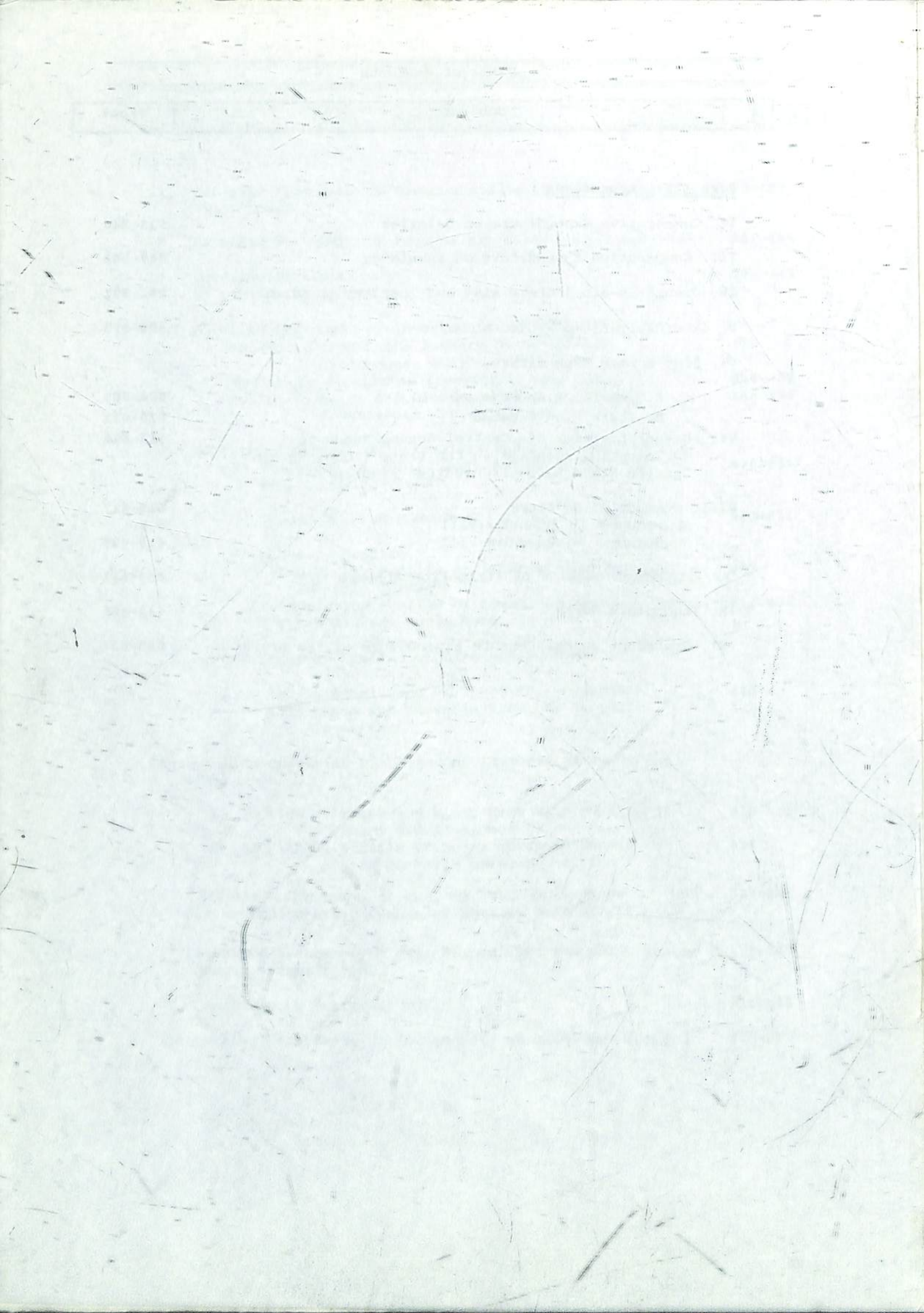
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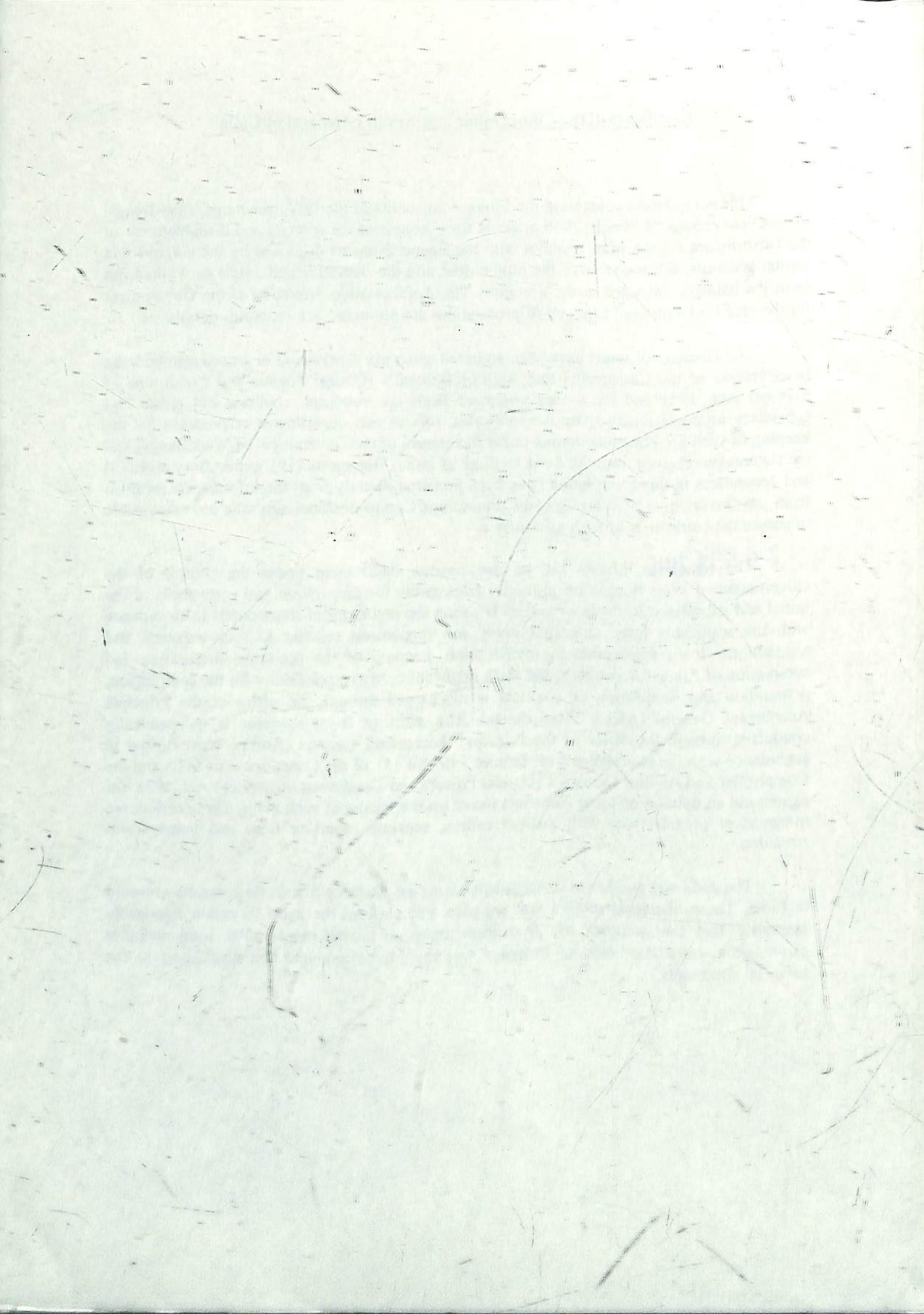
Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of West Bengal for the year ending 31 March, 2010 presents the accounts of the receipts and disbursements 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 as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of West Bengal and the statements received from the Reserve Bank of India. Statements (19), explanatory notes (8) and appendices in this compilation have been prepared directly from the information received from the Government of West Bengal/Corporations/Companies/Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and or departments functioning under the control of the Government of West Bengal are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Principal Accountant General (A&E), West Bengal. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), West Bengal in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.



On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of West Bengal for the year 2009-2010.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of West Bengal being presented separately for the year ended 31 March 2010.

New Delhi

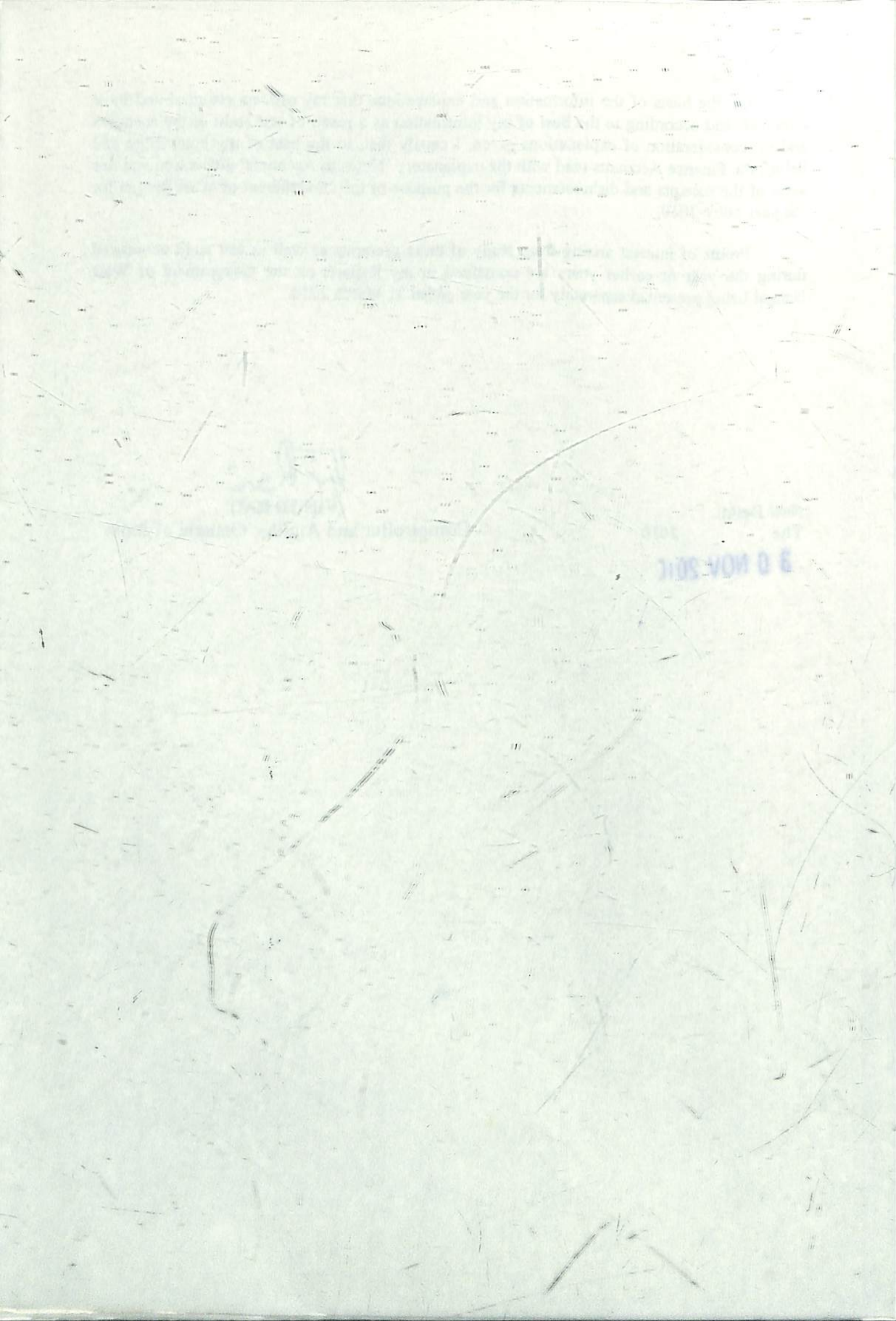
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Comptroller and Auditor General of India



A. Broad overview of the Structure of Government Accounts

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

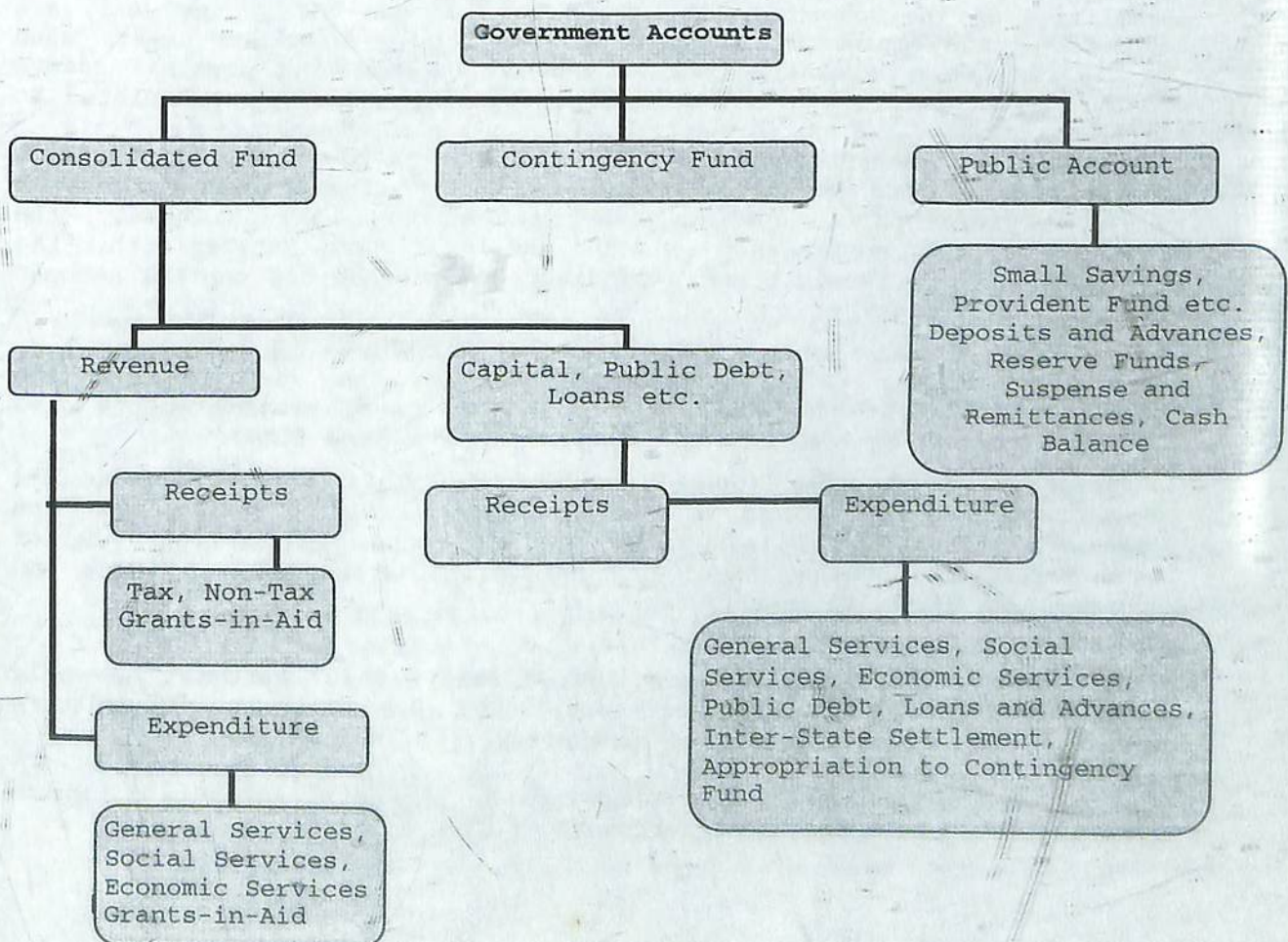
Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances form the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund 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 in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances, and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts

Structure of Government Accounts



2. Divisions, Sections, Sectors etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts' and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into sub-sectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads (objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. What do The Statements contain

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. **Statement of financial position:** Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. **Statement of receipts and disbursement:** This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. **Statement of receipts (consolidated fund):** This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. **Statement of expenditure (consolidated fund):** This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix I, which represents Cash Balances and Investments of Cash Balances.

Volume 2 comprises three parts.

Part I. Volume 2: This part contains **six statements** as given below:

5. **Statement of progressive capital expenditure:** This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
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 GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e. a note on the quantum of net interest charges met from revenue receipts.
7. **Statement of Loans given by the Government:** The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. **Statement of Grants in aid given by the State Government, organised by grantee institutions group wise.** It includes a note on grants given in kind also.
9. **Statement of Guarantees given by the Government:** Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. **Statement of Voted and Charged Expenditure:** This statement presents details of voted and charged expenditure of the Government.

Part II. Volume 2: This part contains **9 statements** presenting details of transactions by minor head corresponding to statements in volume 1 and part 1 of volume 2.

11. **Detailed Statement of Revenue and Capital Receipts by minor heads:** This statement presents the revenue and capital receipts of the Government in detail.
12. **Detailed Statement of Revenue Expenditure by minor heads:** This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. **Detailed Statement of Capital Expenditure:** This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure up to the end of the year is also depicted.
14. **Detailed Statement of Investments of the Government:** The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.

15. **Detailed Statement of Borrowings and other Liabilities:** Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. **Detailed Statement on Loans and Advances given by the Government:** The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
17. **Detailed Statement on Sources and Application of funds for expenditure other than revenue account:** The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure is depicted in this statement.
18. **Detailed Statement on Contingency Fund and other Public Account transactions:** The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. **Statement showing details of earmarked balances:** This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2: This part contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance Accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. Ready Reckoner

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The numbers of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (Including Grants received)	2,3	11	-
Revenue Expenditure	2,4	12	II (Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	-
Capital Expenditure	1,2,4	5,13,17	-
Loans and Advances given by the Government	1,2,7	16	-
Debt Position/Borrowings	1,2,6	15	-

Investments of the Government in Companies, Corporations etc.	-	14	-
Cash	1,2	-	I, VIII
Balance in Public Account and investments thereof	1,2	18, 19	-
Guarantees	-	9	-
Schemes	-	-	V(Externally Aided Projects), VI, VII

D. Book Adjustments

Certain transactions are in the nature of periodical adjustments and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

- (i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF)
- (ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.
- (iii) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund
- (iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.
- (v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance Commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1. STATEMENT OF FINANCIAL POSITION

(In crores of Rupees)

Assets ¹	Reference (Sl. No.)		As at 31 st March 2010	As at 31 st March 2009
	Notes to Accounts	Statement		
Cash		Statement 1, 18 and Appendix-I.		
(i) Cash in Treasuries and Local Remittances			0.35	0.34
(ii) Departmental Balances			38.84	116.73
(iii) Permanent Imprest			1.63	1.36
(iv) Cash Balance Investments			603.31	1,976.81
(v) Deposits with Reserve Bank of India			101.24	-222.19
(vi) Investments from Earmarked funds ²			4,040.12	3,034.41
Total : Cash			4,785.49	4,907.46
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations, etc.		14	10,675.98	10,163.21
(ii) Other Capital Expenditure		5, 13	18,274.67	15,776.38
Total : Capital Expenditure		5, 13	28,950.65(a)	25,939.59
Contingency Fund (unrecouped)		18	2.70	0.47
Loans and Advances		7, 16	13,946.83	13,581.49
Advances with departmental officers		18	29.31	29.61
Suspense and Miscellaneous Balances			0.00	0.00
Remittance Balances			0.00	0.00
Cumulative excess of expenditure over receipts³			1,24,003.13	1,03,431.26
Grand Total			1,71,718.11	1,47,889.88

(a) Difference of ₹ 0.01 crore with reference to Statement No. 13 is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(In crores of Rupees)

Liabilities ¹	Reference (Sl.No.)		As at 31 st March 2010	As at 31 st March 2009
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	6,15		1,36,920.94	1,15,076.96
(ii) Loans and Advances from Central Government	6,15			
Non -Plan Loans			2,520.03	2,029.68
Loans for State Plan Schemes			9,989.17	11,450.35
Loans for Central Plan Schemes			3.50	3.82
Loans for Centrally Sponsored Plan Schemes			51.93	56.85
Other Loans			2.17	34.62
Total : (ii)			12,566.80	13,575.32
Total Borrowings			1,49,487.74	1,28,652.28
Contingency Fund (Corpus)	18		20.00	20.00
Liabilities on Public Account				
(i) Small, Savings, Provident Funds, etc.	6,18		6,795.00	6,057.08
(ii) Deposits	18		11,148.19	9,784.04
(iii) Reserve Funds	18		221.98	552.16
(iv) Remittance Balances	18		412.59	354.35
(v) Suspense and Miscellaneous Balances ⁴	18		3,632.61	2,469.97
Cumulative excess of receipts over expenditure			0.00	0.00
Total Liabilities			22,210.37	19,217.60
Grand Total			1,71,718.11	1,47,889.88

Explanatory Notes:

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

² There is no investment out of earmarked funds in shares of companies during 2008-2009 and 2009-2010.

³ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

⁴ 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Cash Inprest' which are included separately at Sl. No. (iv) under 'Cash'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In Crores of Rupees)

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	36,921.65	36,904.39	Revenue Expenditure	58,499.88	51,613.31
Tax revenue (raised by the State)	16,899.98	14,419.15	Salaries ¹	9,674.50	5,991.93
Non-tax revenue			Subsidies ¹	2,555.73	1,256.31
			Grants-in-aid ²	19,179.72	21,917.15
Interest receipts	362.83	3,999.90	General services		
Others	2,075.28	966.49	Interest Payment and service of debt	14,037.12	12,740.99
Total	2,438.11	4,966.39	Pension	6,510.57	4,432.79
Share of Union Taxes/Duties	11,648.16	11,321.78	Others	1,513.10	1,013.56
			Total	22,060.79	18,187.34
			Social services	3,066.75	2,492.31
			Economic services	1,557.10	1,340.63
Grants from Central Government	5,935.40	6,197.07	Compensation and assignment to Local Bodies and PRIs under Major Head 3604	405.29	427.64
Revenue Deficit	21,578.23	14,708.92	Revenue Surplus	0.00	0.00
Section-B: Capital					
Capital Receipts	0.00	0.00	Capital Expenditure	3,011.06	3,705.30
			Salaries ¹	0.08	7.18
			Grants-in Aid ¹	5.71	2.48
			General Services	157.31	143.67 (x)
			Social Services	886.46	1,191.45
			Economic Services	1,961.50	2,360.52
Recoveries of Loans and Advances	387.10	5,615.83	Loans and Advances disbursed	752.44	759.65
			General Services	0.00	0.00
			Social Services	73.46	151.39 (x)
			Economic Services	676.91	606.73
			Others	2.07	1.53
Public debt receipts	37,832.08	25,255.06	Repayment of Public Debt	16,996.62	14,118.77
Internal Debt ³ (market loans etc.)	37,532.25	24,855.41	Internal Debt ³ (market loans)	15,688.27(x)	13,133.80

¹ Salary, Subsidy and Grants-in-Aid figures have been summed up across all Sectors to present a consolidated figure. Accordingly the Sectors exclude such figures of expenditure on salaries, subsidies and grants-in-aid (explained in footnote 2).

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 An amount of ₹ 7,991.63 crore and ₹ 1,561.03 crore represent receipt and expenditure towards National Small Savings Fund.

(x) Difference of ₹ 0.01 crore with related Statements is due to rounding.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In Crores of Rupees)

Receipts			Disbursements		
	2009-10	2008-2009		2009-10	2008-09
Loans from GOI	299.83	399.65	Loans from GOI	1,308.35	984.97
Net of Inter-State settlement	0.00	0.00	Net of Inter-State settlement	0.00	0.00
Total Receipts Consolidated Fund	75,140.83	67,775.28	Total Expenditure Consolidated Fund	79,260.00	70,197.03
Deficit in Consolidated Fund	4,119.17	2,421.75	Surplus in Consolidated Fund	0.00	0.00
Part II Contingency Fund					
Contingency Fund	1.43	6.34	Contingency Fund	2.70	0.47
Part III Public Account⁴					
Small savings etc.	1,831.72	1,430.37	Small savings, etc.	1,093.80	1,075.04
Reserves & Sinking Funds	1,633.35	1,715.43	Reserves & Sinking Funds	1,963.53	1,836.19(x)
Deposits	20,618.52	22,462.09	Deposits	19,254.67	21,231.11
Advances	382.77	272.36	Advances	382.47	272.44
Suspense and Miscellaneous	67,832.67	43,749.40	Suspense and Miscellaneous ⁵	65,218.92	43,037.58
Remittances	5,232.82	5,321.68	Remittances	5,174.58	5,047.91
Total Receipts Public Account	97,531.85 (x)	74,951.33	Total Disbursements Public Account	93,087.97	72,500.27(x)
Deficit in Public Account	0.00	0.00	Surplus in Public Account	4,443.88	2,451.06
Opening Cash Balance	(-)221.85	(-)257.03	Closing Cash Balance	101.59	(-)221.85
Increase in Cash Balance	323.44	35.18	Decrease in Cash Balance	0.00	0.00

⁴ For details please refer to Statement No. 18 in Volume 2.

⁵ "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. 18.

(x) Difference of ₹ 0.01 crore with Statement No. 18 is due to rounding.

Explanatory Note: The cash balance represents the combined balance of the Consolidated Fund, the Contingency Fund and the Public Accounts. The Balance against 'Deposit with Reserve Bank' represents the balance according to Govt. Accounts after taking into account inter Government monetary settlement advised to Reserve Bank upto the 16th April, 2010. There was a difference of ₹ 23.83 crore (Dr.) between the figures of 'Deposits with Reserve Bank' reflected in the accounts as ₹ 101.24 crore (Dr.) and that intimated by the Reserve Bank of India for ₹ 77.42 crore (Dr.). The difference is under reconciliation.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

Description	2009-2010	2008-2009
A. Tax Revenue	(In crores of Rupees)	
A1. Own Tax revenue		
Land Revenue	928.92	983.78
Stamps and Registration fees	1,814.22	1,509.49
State Excise	1,443.81	1,082.94
Sales Tax	10,509.64	8,955.09
Taxes on goods and passengers	.02	- .04
Taxes on Vehicles	774.34	608.02
Others	673.52	591.12
A2. Share of net proceeds of Taxes		
Corporation Tax	4,793.69	3,712.55
Taxes on Income other than Corporation Tax	2,670.28	2,331.28
Other Taxes on Income and Expenditure	362.40	321.49
Taxes on Wealth	10.85	3.50
Customs	1,630.24	2,164.23
Union Excise Duties	1,313.17	1,887.52
Service Tax	1,229.94	1,223.14
Other Taxes and Duties on Commodities and Services	393.10	366.82
Others	0.00	0.00
Total A	28,548.14	25,740.93

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

2009-2010

2008-2009

B. Non-tax Revenue

(In Crores of Rupees)

Interest receipts	362.83 (x)	3,999.90
Miscellaneous General services	86.61	168.02
Food Storage and Warehousing	1,292.97	340.17
Other Administrative Services	204.34	30.46
Education, Sports, Art and Culture	73.04	44.62
Police	68.67	66.88
Forestry and Wild Life	64.16	45.33
Medical and Public Health	47.34	66.36
Urban Development	34.05	8.08
Dairy Development	27.43	29.84
Roads and Bridges	25.90	18.58
Contributions and Recoveries towards Pension and Other Retirement Benefits	20.61	19.83
Minor Irrigation	20.03	20.33
Other General Economic Services	15.85	9.66
Housing	14.52	9.06
Social Security and Welfare	10.36	7.64
Non-ferrous Mining and Metallurgical Industries	8.69	9.91
Public Works	8.41	6.70
Crop Husbandry	5.84	5.09
Co-operation	4.96	4.48
Labour and Employment	4.71	5.53
Other Social Services	4.01	1.60
Animal Husbandry	3.75	5.55
Civil Supplies	3.68	3.71
Public Service Commission	3.36	2.66
Major Irrigation	2.98	3.53
Medium Irrigation	2.84	3.40
Village and Small Industries	2.80	3.84
Water Supply and Sanitation	2.62	2.02
Other Rural Development Programmes	2.43	1.42
Information and Publicity	2.19	3.42
Hill Areas	1.40	1.05
Fisheries	1.19	4.11
Industries	1.18	2.67
Tourism	.75	2.90

(x) For book adjustment refer to Statement No. 11 at Page 77 and Statement No. 13 at Page 303 & 309

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2009-2010	2008-2009
	(In Crores of Rupees)	
Dividends and Profits	.48	6.05
Other Agricultural Programmes	.26	.29
Other Special Areas Programmes	.20	.36
Ports and Light Houses	.18	.12
Jails	.13	.13
Family Welfare	.11	.50
Road Transport	.11	.00
Stationery and Printing	.06	.13
Petroleum	.03	.00
Plantations	.01	.07
Land Reforms	.01	.00
Non Conventional Sources of Energy	.00	.00
Other Industries	.00	.00
Other Transport Services	.00	.36
Inland Water Transport	.00	.00
Others	.03	.03
Total B	2,438.11	4,966.39

GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-In-Aid from Central Government

Non Plan Grants

Grants under the proviso to Article 275 (1) of the Constitution

1,394.98 1,419.48

664.74 1,145.98

Grants towards contribution to Calamity Relief Fund

197.93 192.07

Grants under National Calamity Contingency Fund

.00 .00

Other Grants

532.31 81.43

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2009-2010	2008-2009
(In Crores of Rupees)		
Grants for State/Union Territory Plan Schemes	2,733.48	3,015.93
Block Grants	2,287.62	2,572.25
Grants under the proviso to Article 275 (1) of the Constitution	23.20	56.47
Grant for Central Road Fund	53.02	42.69
Other Grants	369.64	344.52
Grants for Central Plan Schemes	89.12	74.47
Grants for Centrally Sponsored Plan Schemes	1,717.82	1,687.19
Grants for Special Plan Schemes	.00	.00
Total C	5,935.40	6,197.07
Total Revenue Receipts (A+B+C)	36,921.65	36,904.39

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D. Capital Receipts

Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	0.00	0.00

E. Public Debt receipts

Internal Debt	37,532.25	24,855.41
Market Loans	18,353.32	12,397.46
Ways & Means Advances from the RBI	9,324.54(x)	9,263.91
Bonds	.01	.00
Loans from Financial Institutions	1,862.75	1,540.30
Special Securities issued to National Small Savings Fund	7,991.63	1,653.74

(x) Difference of ₹ 0.01 crore with reference to Statement No. 15(a) is due to rounding.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

	2009-2010	2008-2009
	(In Crores of Rupees)	
Other Loans	.00	.00
Loans and Advances from Central Government	299.83	399.65
Non Plan Loans	.00	.00
Loans for State Plan Schemes	299.83	399.39
Loans for Central Plan Schemes	.00	.00
Loans for Centrally Sponsored Plan Schemes	.00	.26
Other Loans	.00	.00
Total E	37,832.08	25,255.06
F. Loans and Advances by State Government (Recoveries) (x)	387.10(y)	5,615.83
G. Inter-State Settlements	0.00	0.00
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	75,140.83	67,775.28

(x) Details are in Statement No. 7 and Statement No. 16 in Volume 2.

(y) Includes ₹4.02 crore as amount of loans and advances written off.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(In Crores of Rupees)

A. EXPENDITURE BY FUNCTION

General service	Actuals for 2009-2010			
	Revenue	Capital	L & A	Total
Organs of State				
Parliament /State/Union Territory Legislatures	29.30	0	0	29.30
President, Vice President/Governor, Administrator of Union Territories	5.30	0	0	5.30
Council of Ministers	4.26	0	0	4.26
Administration of Justice	280.20	0	0	280.20
Election	168.56(x)	0	0	168.56
Fiscal Services				
Collection of taxes on Income and Expenditure	17.74	0	0	17.74
Land Revenue	536.29(x)	0	0	536.29
Stamps and Registration	88.46	0	0	88.46
Collection of Estate Duty, Taxes on Wealth and Gift Tax	.00	0	0	.00
Collection of other Taxes on property and Capital Transactions	.72	0	0	.72
State excise	77.99	0	0	77.99
Taxes on Sales, Trade etc.	150.01	0	0	150.01
Taxes on Vehicles	17.88	0	0	17.88
Other Taxes and Duties on Commodities and Services	7.38	0	0	7.38
Currency, Coinage and Mint	.00	0	0	.00
Other Fiscal Services	43.81	0	0	43.81
Appropriation for Reduction or Avoidance of Debt	732.00	0	0	732.00
Interest Payments	13,305.12	0	0	13,305.12
Administrative Services				
Public Service Commission	14.57	0	0	14.57
Secretariat-General Services	128.01	0	0	128.01
District Administration	130.18	0	0	130.18
Treasury and Accounts Administration	100.55	0	0	100.55
Police	2,696.09	12.79	0	2,708.88
Jails	134.55	0	0	134.55

(x) Difference with Statement No. 12 is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(In Crores of Rupees)

	Actuals for		2009-2010	
	Revenue	Capital	L & A	Total
Stationery and Printing	29.42	0	0	29.42
Public Works	400.73	114.66	0	515.39
Other Administrative Services	721.06	29.86	0	750.92
Pension & Misc. General Services				
Pensions and Other Retirement Benefits	6,510.57	0	0	6,510.57
Miscellaneous General Services	26.04 (y)	0	0	26.04
Total General Services	26,356.79	157.31	0	26,514.10
Social Services				
Education, Sports, Art & Culture (x)				
General Education	11,541.16	71.63	0	11,612.79
Technical Education	280.27	0	0	280.27
Sports and Youth Services	146.68	0	0	146.68
Art and Culture	41.73	0	0	41.73
Health & Family Welfare				
Medical and Public health	2,623.38	212.64	0	2836.02
Family Welfare	401.79	0	0	401.79
Development				
Water Supply and Sanitation	354.14 (y)	444.89	0	799.03
Housing	104.11	73.00	0	177.11
Urban Development	2,642.44	17.21	72.01	2,731.66
Information and Broadcasting				
Information and Publicity	61.41	1.00	1.45	63.86
Broadcasting	.00	.00	0	.00
Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	514.38	25.64	0	540.02

(x) There is a single Capital Outlay Major Head under this sub-sector. (y) Difference with Statement No. 12 is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

(In Crores of Rupees)

	Actuals for 2009-2010			
	Revenue	Capital	L & A	Total
Labour and Labour Welfare				
Labour and employment	144.61	0	0	144.61
Social Welfare & Nutrition				
Social Security and Welfare	4,097.69	25.81	0	4,123.50
Nutrition	614.51 (a)	0	0	614.51
Relief on Account of Natural Calamities	264.19	0	0	264.19
Others				
Other Social Services	50.48	18.23	0	68.71
Secretariat- Social Services	112.99	0	0	112.99
Total Social Services	23,995.96	890.05 (b)	73.46	24,959.47
Economic Services				
Agriculture & Allied Activities				
Crop Husbandry	658.50	4.67	1.35 (c)	661.82
Soil & Water Conservation	20.38	0	0	20.38
Animal Husbandry	242.52	7.41	.26	250.19
Dairy Development	96.40 (a)	.50	0	96.90
Fisheries	104.96	32.07	9.00	146.03
Forestry & Wild Life	274.65	24.83	0	299.48
Plantations	.00	.37	2.14	2.51
Food, Storage & Warehousing	137.43	4.78	0	142.21
Agricultural Research & Education	98.00	.77	0	98.77
Agricultural Financial Institutions	.00	.00	0	.00
Co-operation	162.53	3.95	2.94	169.42
Other Agricultural Programmes	41.08	27.09	0	68.17
Rural Development				
Special Programmes for Rural Development	302.10	0	0	302.10
Rural Employment	631.18 (a)	0	0	631.18

(a) Difference with Statement No. 12 is due to rounding. (b) Difference with Statement No. 13 is due to rounding. (c) Please refer Statement No. 16 at page 436.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	(In Crores of Rupees)			
	Actuals for Revenue	Capital	2009-2010 L & A	Total
Land Reforms	28.79	0	0	28.79
Other Rural Development Programmes	1,636.40	2.64	0	1,639.04
Special Areas Programmes				
Hill Areas	324.74	.22	3.34	328.30
Other Special Areas Programmes	367.64	230.69	0	598.33
Irrigation & Flood Control				
Major Irrigation	204.20	55.93	0	260.13
Medium Irrigation	126.59	3.87	0	130.46
Minor Irrigation	372.57	111.83	0	484.40
Command Area Development	6.96	12.43	0	19.39
Flood Control & Drainage	108.27	306.75	0	415.02
Energy				
Power	196.76	189.50	455.44	841.70
Non-Conventional Sources of Energy	12.43	0	0	12.43
Industry & Minerals				
Village & Small Industries	187.73 (a)	29.11	6.35	223.19
Industries	230.57	0	0	230.57
Non-Ferrous Mining & Metallurgical Industries	3.69	0	0	3.69
Fertilizer Industries	0	0	0	.00
Petro-Chemical Industries	0	0	0	.00
Chemicals & Pharmaceutical Industries	0	5.00	1.21	6.21
Engineering Industries	0	143.00	14.56	157.56
Telecommunication & Electronic Industries	0	1.65	.89	2.54
Consumer Industries	0	5.45(b)	31.64	37.09
Other Industries	0	-0.75 (c)	2.70	1.95
Other Outlays on Industries & Minerals	0	50.80	1.12 (d)	51.92
Transport				
Ports & Light Houses	1.54	0	0	1.54
Civil Aviation	.54	.59	0	1.13
Roads & Bridges	547.35	616.70	0	1,164.05

(a) Difference with Statement No. 12 is due to rounding. (b) Difference with Statement No. 13 is due to rounding. (c) Please refer to Statement No. 13 at page 308. (d) Difference with Statement No. 16 is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

	(In Crores of Rupees)			
	Actuals for	2009-2010		
	Revenue	Capital	L & A	Total
Road Transport	429.38	19.82	86.55	535.75
Inland Water Transport	.20	0	5.00	5.20
Other Transport Services	4.39	52.50	50.12	107.01
Science & Technology				
Other Scientific Research	13.23	0	0	13.23
Ecology & Environment	22.35 (a)	0	0	22.35
General Economic Services				
Secretariat- Economic Services	66.54	0	0	66.54
Tourism	17.28	10.73	0	28.01
Census Surveys & Statistics	18.29	0	0	18.29
Civil Supplies	30.71	0	0	30.71
General Financial & Trading Institutions	.00	0	5.00	5.00
Other General Economic Services	12.97	8.80	0	21.77
Total Economic Services	7,741.84	1,963.70 (b)	676.91	10,382.45
Loans, Grants-in-Aid and Contributions				
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	405.29	0	0	405.29
Loans to Government Servants, etc.				
Loans to Government Servants, etc.	0	0	2.07	2.07
Misc. Loans	0	0	0	0
Public Debt				
Internal Debt of the State Government	0	0	15,688.27 (c)	15,688.27
Loans and Advances from the Central Government	0	0	1,308.35	1,308.35
Total Loans, Grants-in-aid and Contributions	405.29	0	16,998.69	17,403.98
Total CFS Expenditure	58,499.88	3,011.06	17,749.06	79,260.00

(a) Difference with Statement No. 12 is due to rounding. (b) Difference with Statement No. 13 is due to rounding.
(c) Difference with Statement No. 15 (a) is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

2009-2010

2008-2009

(In Crores of Rupees)
2007-2008

Object of Expenditure	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Grants-in-Aid-General	19,585.01	5.71(a)	19,590.72	22,344.79	2.48(a)	22,347.27	12,408.25	2.89(a)	12,411.14
Interest/Dividend	13,363.40	0.00	13,363.40	12,122.13	0.00	12,122.13	11,416.22	0.00	11,416.22
Salaries	9,674.50	0.08	9,674.58(b)	5,991.93	7.18	5,999.11	5,462.36	27.75	5,490.11
Pension / Gratuities	7,263.35	0.00	7,263.35	4,953.40	0.00	4,953.40	4,315.96	0.00	4,315.96
Subsidies	2,555.73	0.00	2,555.73	1,256.31	0.00	1,256.31	732.93	0.00	732.93
Major Works / Land and Buildings	3.91	2,469.87	2,473.78	4.76	2,285.80	2,290.56	3.26	1,560.05	1,563.31
Other Charges	2,089.35	13.11	2,102.46	1,364.42	4.38	1,368.80	1,399.82	25.33	1,425.15
Materials and Supplies / Stores and Equipments	848.28	0.00	848.28	560.83	0.00	560.83	400.79	0.00	400.79
Contributions	733.76	0.00	733.76	690.17	0.25	690.42	228.81	0.20	229.01
Inter-Account transfer	556.47	74.95	631.42	533.86	72.00	605.86	556.31	0.00	556.31
Maintenance	628.85	0.00	628.85	650.66	0.00	650.66	546.60	0.00	546.60
Investments	0.00	512.78	512.78	0.00	1,415.54	1,415.54	0.00	1,131.60	1,131.60
Wages	500.31	0.09	500.40	369.37	0.03	369.40	163.51	0.09	163.60
Minor Works/Maintenance	459.21	0.74	459.95	339.90	0.04	339.94	360.06	1.03	361.09
Office Expenses	322.11	0.43	322.54	287.06	0.35	287.41	278.29	0.32	278.61
Scholarships and Stipends	276.32	0.00	276.32	228.00	0.00	228.00	165.39	0.00	165.39
Stock	168.52	37.73	206.25	105.31	55.62	160.93	99.61	36.28	135.89
Motor Vehicles	148.45	0.00	148.45	128.31	0.00	128.31	107.09	0.00	107.09
Machinery and Equipment / Tools and Plants	85.94	42.06	127.99	70.95	78.38	149.33	79.46	39.09	118.55
Payment of Professional and Special Services	124.48	0.55	125.03	133.15	0.87	134.02	90.12	0.81	90.93
Cash Settlement Suspense Account	85.81	21.44	107.25	99.97	30.13	130.10	92.77	31.47	124.24
Travel Expenses	98.64	0.00	98.64	90.77	0.00	90.77	111.64	0.26	111.90
Purchase	88.41	7.50	95.91	71.98	23.43	95.41	91.82	11.29	103.11

(a) Figures appear as per State Budget. (b) Difference of ₹ 0.01 crore with Appendix – II is due to rounding.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

B. EXPENDITURE BY NATURE

(In Crores of Rupees)

	2009-2010			2008-2009			2007-2008		
Object of Expenditure	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Miscellaneous Works	50.91	11.81	62.72	38.95	21.43	60.38	36.08	17.88	53.96
Computerization	35.46	9.97	45.43	32.27	22.70	54.97	38.32	13.93	52.25
Rent, Rates and Taxes	40.88	0.01	40.89	40.61	0.01	40.62	38.36	0.00	38.36
OTHERS	32.19	0.00	32.19	30.72	0.00	30.72	27.99	0.00	27.99
Advertising and Publicity Expenses	23.63	0.00	23.63	37.27	0.00	37.27	26.63	0.00	26.63
Other Capital Expenditure	0.00	18.14	18.14	0.00	20.20	20.20	0.00	13.32	13.32
Regeneration	16.21	0.00	16.21	11.32	0.00	11.32	4.31	0.00	4.31
Total:	59,860.07	3,226.96	63,087.03	52,589.17	4,040.82	56,629.99	39,282.76	2,913.59	42,196.35
Deduct recoveries	- 1,360.21	- 215.90	- 1,576.11	- 975.86	- 335.52	- 1,311.38	- 968.34	- 225.86	- 1,194.20
Grand Total:	58,499.88	3,011.06	61,510.94	51,613.31	3,705.30	55,318.61	38,314.42	2,687.73	41,002.15

1. Summary of significant accounting policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of West Bengal for the period 1st April 2009 to 31st March 2010.

(ii) **Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc. is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

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

The expenditure on "pension and other retirement benefits" to State Government employees during the year was ₹6,510.57 crore being 11 percent of total revenue expenditure. New Pension Scheme has not been introduced by the State Government.

(iii) **Currency in which Accounts are kept:** The accounts of Government are maintained in Indian Rupees.

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

(v) **Classification between Revenue and Capital:** Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

2. Recommendation of the XII FC: Appendices:

Out of 8(eight) Appendices recommended by Twelfth Finance Commission, 6(six) have been incorporated. The remaining two Appendices on "Implications for Major Policy Decisions during the year on New Schemes proposed in the Budget for the Future Cash Flows" and "Committed Liabilities of the State" have not been included as information is not available and the format are being revisited.

3. Rendering of Accounts:

There are 87 Treasuries, 379 PW Divisions and 68 Forest Divisions in the State. The average delay during the year in rendering accounts by the Treasuries, PW Divisions and Forest Divisions were 3, 2 and 4 days respectively.

4. Book Adjustments:

All significant Book adjustments carried out (creation of Reserve Fund impacting expenditure in CFS, Loans converted to equity, etc.) during the year 2009-2010 are given in the next pages:

"A"-Periodical adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (In crore of rupees)	Remarks
		From	To		
1.	Adjustment of tolls on Bridges from revenue account to Reserve Funds-State Roads and Bridges Fund	3054-80-797-NP(D) 001	8225-02-101-001	8.27	The amount booked under 1054-00-102-002-collection from tolls on bridges has been debited to the major head 3054 by contra credit to Roads & Bridges/Fund.
2.	Adjustment of allocation of Central Road Fund	3054-80-797-SP002	8449-00-103-001	53.02	The amount booked under 1601-02-105-001-Central Road Fund has been debited to the head 3054 by contra credit to Other Deposits.
3.	Adjustment of expenditure from Central Road Fund	8449-00-103-001	5054-80-797-SP002	45.84	The amount of exp. accounted for under head 5054 has been debited to 8449-00-103 - Subvention from Central Road Fund.
4.	Adjustment of expenditure in connection with natural calamities	8121-00-122-001	2245-05-797-001	618.24	The exp. is initially accounted for under Major Head 2245 for incurring expenditure on natural calamities and finally adjusted against the major head 8121-00-122 Reserve Fund for natural calamities.
5.	Adjustment of interest on Calamity Relief Fund	2049-05-105-NP001	8121-00-122-001	24.72	For adjustment of interest accrued on the amount lying as balance in the Calamity Relief Fund of the financial year 2009-10 at the rate applicable to the overdrafts under overdraft regulation scheme of RBI.
6.	Adjustment of Interest of GPF in respect of Gr. D employees of P.W. Divisions of Government of West Bengal	2049-03-104-NP001	8009-01-101-NP002	3.44	For adjustment of interest accrued on the amount lying as balance in the GPF account of Group D employees for the financial year 2009-10 at the rate applicable to the GPF as fixed by Govt. of India.

Notes to Accounts

7.	Adjustment of Interest of GPF in respect of employees other than mentioned at Sl. No.6 above	2049-03-104-NP 001, 004 and 005	8009-01-101-NP001, 102-NP001 and 104-NP001	441.76	For adjustment of interest accrued on the amount lying as balance in the GPF account of Other than Gr.D employees, Contributory Provident Fund and AISPF of the financial year 2009-10 at the rate applicable to the GPF as fixed by Govt. of India.
8.	Adjustment of transactions in connection with 8225-Roads and Bridges Fund	3055-00-797-NP-001 WBTIDF (TR)	8225-02-101-003-WBTIDF-Transport Infrastru cture	-12.22	The exp. is initially accounted under Major Head 3055 for maintenance of Vidyashgar Setu (TR) and finally debited to West Bengal Transport Infrastructure Development. Fund (WBTIDF).
		3075-60-797-SP-001 WBTIDF (TR)	8225-02-101-003-WBTIDF-Transport Infrastru cture	4.39	The exp. is initially accounted for under Major Head 3075 for transportation operation improvement programme, road safety and CTID Project -Construction of fly-overs etc. (State Share) and finally debited to WBTIDF
		3054-80-797-002 WBTIDF (PR)	8225-02-101-002 WBTIDF-Roads& Bridges	214.65	The exp. is initially accounted for under Major Head 3054 for maintenance of State/ District/ Other Roads and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		5055-00-797-SP-001 WBTIDF (TR)	8225-02-101-003-WBTIDF-Transport Infrastru cture	4.25	The exp. is initially accounted for under Major Head 5055 for transportation operation improvement programme, road safety and CTID Project -Construction of fly-overs etc. (State Share) and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		5075-60-797-SP-001 WBTIDF (TR)	8225-02-101-003-WBTIDF-Transport Infrastru cture	51.00	The exp. is initially accounted for under Major Head 5075 for capital contribution to Metro Railways and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).
		5054-80-797-SP-001 WBTIDF (PR)	8225-02-101-002 WBTIDF-Roads& Bridges	19.70	The exp. is initially accounted for under Major Head 5054 for maintenance and original works of State /District/Other Roads (taking State share only) and finally debited to West Bengal Transport Infrastructure Dev. Fund (WBTIDF).

Notes to Accounts

9.	Adjustment of cost of boundary pillars between India and Bangladesh	2029-00-102-007	8658-00-101-001	1.09	The exp. in relation to maintenance of boundary pillars between India and Bangladesh is initially accounted for under Major head '2029' and finally debited to PAO, Ministry of External Affairs.
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"B"-Other adjustments

Sl. No.	Book Adjustments	Heads of Account		Amount (In crores of Rupees)	Remarks
		From	To		
1.	Write-off of unclaimed balances under Market Loans	6003-00-101-NP 008-6.50% W.B.Loan 1989	0075-00-800-005 Other items	0.03	Write-off of outstanding balance of 6.50% West Bengal State Development Loan, 1989 (raised in September 1979) and credit the amount to the State Revenue under head '0075'.
2.	Write-off of irrecoverable loans released earlier in favour of erstwhile West Bengal Development Corporation Ltd.	6885-01-190-002	2075-00-795-001	4.02	For release of Grants-In-Aid under Major head 2075 to write off the irrecoverable loans released earlier by the Govt. in favour of the erstwhile West Bengal Development Corporation Ltd. Demarked as a 'Liquidated Statutory Body' since the financial year 1978-79.
3.	Outstanding Government Loans converted into Share Capital.	6858-02-800-004 (₹ 53.20 Crore), 6858-02-800-SP004 (₹ 7.61 Crore) and 6858-60-190-004 (₹ 2.28 Crore) & 0049-04-190-083 Interest from Public Sector Undertaking (₹ 80.40 Crore)	4858-02-190-001	143.49	For restructuring the business and financial liabilities of M/s Britannia Engineering Limited, the outstanding principal loan of ₹ 63.09 Crore and unpaid interest accrued thereupon as on 31.03.2007 ₹ 80.40 Crore has been converted in to Share capital.
		6885-01-190-003 W.B Financial corporation & 0049-04-190-020 Public Undertakings	4885-01-190-SP-001 W.B Financial Corporation (IF)	0.8	For restructuring the business and financial liabilities of West Bengal Financial Corporation the outstanding principal loan of ₹ 0.76 Crore and unpaid interest ₹ 0.03 Crore has been converted in to Share capital.

5. Non-submission of Utilisation Certificates:

Utilization Certificates (UCs) should be obtained by the Departmental Officers in respect of the grants provided by the Government to various bodies for different purposes and furnished to Pr. Accountant General's Office for keeping a watch over utilization of the grants. The Year-wise position of non furnishing of UCs is shown below :-

Year	Number of UCs awaited	Amount involved (In crores of rupees)
Upto 2007-08	1,43,288	25,451.76
2008-09	12,474	4,512.11
2009-10	19,624	6,012.13

6. Bookings under Minor Head "800-Other Receipts" and "800-Other Expenditure":

₹ 3,404.33 crore under 78 Major Heads of Account (representing functions of the Government) was classified under the Minor Head "800-Other Expenditure" in the accounts and this amount constituted 8 percent of the total expenditure recorded under the various Major Heads. Major Heads with substantial expenditure classified as "Other Expenditure" are given in **Annexure** to these Notes. The major Schemes such as, Grants to CMC/HMC for adjustment of Energy Bills of CESC, Assistance to Urban Local Bodies as recommended by Twelfth Finance Commission, New Incentive Scheme for encouraging setting up of New Industrial Units, etc., in the **Annexure** are not depicted distinctly in the Finance Accounts, though the details of these expenditure are depicted at the sub-head (scheme) level, or below in the Detailed Demands for Grants and corresponding head-wise Appropriation Accounts forming part of the State Government Accounts.

₹ 4,661.94 crore under 52 Major Heads of Account (representing functions of the Government) was classified under "800-Other Receipts" in the accounts and this amount constituted 19 percent of the total receipt recorded under the various Major Heads. Major Heads with substantial receipt classified as "800-Other Receipts" are given in the same Annexure.

As a result of review during 2008-09, booking of expenditure under Minor Head "800-Other Expenditure" reduced by 70 percent during 2009-2010. A comprehensive review in this regard for the year 2009-2010 is in progress.

7. Abstract Contingency Bills (A.C. Bills):

(a) The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads and they are required to present Detailed Contingency Bill (vouchers in support of final expenditure) in all these cases within a specified period. Presently, 8562 D.C. Bills amounting to ₹ 475.35 crore have not been received in the Office of the Principal Accountant General (A&E), West Bengal. Break-up of the outstanding A.C. Bills are given below:

Year	No. of outstanding A.C. Bills	Amount (In crores of rupees)
2002-03	698	19.55
2003-04	1214	27.86
2004-05	939	30.17
2005-06	677	38.10
2006-07	704	33.96
2007-08	809	65.45
2008-09	953	75.80
2009-10	2568	184.46
Total	8562	475.35

(b) The letter and spirit of the existing provisions relating to contingency expenditure both in rules of the Government of West Bengal and the comparable provisions in other State Governments and Government of India represents a strong case for a complete stoppage of AC bill drawal under Plan Heads, except in case of Office contingencies. A.C. Bills drawn under Plan Expenditure during the last five years are given below :

Year	Amount of A.C. Bills drawn under Plan Scheme (In crores of Rupees)	Percentage (of total amount of A.C. Bills drawn)
2005-06	61.22	31
2006-07	82.64	32
2007-08	105.14	41
2008-09	132.21	44
2009-10	77.08	28

(c) In 82 cases, A.C. Bills were drawn as Grants-in-aid involving ₹ 5.93 crore during the year.

8. Transfer of Funds to Personal Deposit (PD) Accounts:

Transfer to PD Accounts is booked as expenditure in the Consolidated Fund (Service Major Heads) of the State. While Government is authorized to open Personal Deposit Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government Accounts. Amount of money credited to 8443-106-Personal Deposits by debit to Consolidated Fund for the last 3 years is given below:

Year	Amount of Transfer Credit through Treasury Vouchers (In Crore of Rupees)
2007-08	270.44
2008-09	304.63
2009-10	549.87

The following two Administrators' PD Accounts were closed and unspent balance credited back to the Consolidated Fund.

Sl.no	Name of Administrator	Amount transferred to Consolidated Fund
1	Joint Secretary, Policy Planning Unit	₹ 8,820
2	CEO, Nandan	₹ 38,790

However, 4 Personal Deposit Accounts in respect of L.A. Collectors, Rent Controllers, Jailors and DMs are of permanent nature.

9. Reconciliation of Receipts and Expenditure:

All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), West Bengal. 5 per cent (i.e. ₹1,945.98 crore) of total receipts and 17 per cent (i.e. ₹ 10,333.64 crore) of total expenditure was only reconciled by the State Government.

10. Cash balance

General Cash balance comprises Cash in Treasuries and Deposits with Reserve Bank. There was a difference of ₹ 23.83 crore (Dr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹ 101.24 crore (Dr.) and that intimated by the Reserve Bank of India for ₹ 77.42 crore (Dr.). The difference is mainly due to incorrect reporting by the Agency Banks to RBI. The same is under reconciliation.

11. Guarantees:

Guarantee Redemption Fund has not been created by the State Government.

12. Loans and Investments:

(a) Outstanding irrecoverable Government Loans of ₹ 4.02 crore released earlier in favour of West Bengal Development Corporation has been written off.

(b) Old loans (detailed accounts of which are maintained in this office) amounting to ₹ 925.81 crore involving 15 Departments remain static in the Government Accounts year after year, the oldest item being 47 years.

In addition, 5763 Government Loans aggregating to ₹ 3,477.54 crore were sanctioned to 46 Autonomous Bodies/Authorities etc. by 9 Departments by the end of 2009-2010, though no repayment had been made in respect of previous loans by the concerned loanees.

(c) The terms and conditions of repayment of ₹ 1,435.42 crore in respect of loans paid to Statutory Bodies, etc. have not been settled and no repayment has, therefore, been made.

(d) Recovery of Loan given to various Statutory Bodies, etc. amounting to ₹ 8,364.46 crore was overdue at the end of the year.

(e) There was no case of disinvestment during the year.

13. Reserve Funds:

Ten Reserve funds remaining inoperative for the last 5 years have been taken up with the State Government for closure. Details of these Funds are given below:

Sl. No	Heads of Accounts	Outstanding balances as on 31.03.2010 (In Lakhs of Rupees)
1.	8115-Depreciation/Renewal Reserve Funds 103-Depreciation Reserve Funds-Government Commercial Departments	47.17 (CR)
2.	8226-Depreciation/Renewal Reserve Fund- 102-Depreciation Reserve Funds-Government Non-Commercial Departments/Undertakings	28.73 (CR)
	8229-Development and Welfare Funds	
3.	103- Development Funds for Agricultural Purposes	289.05 (CR)
4.	107- Funds for Development of Milk Supply	60.84 (CR)
5.	109-Co-operative Development Funds	2.00 (CR)
	200- Other Development and Welfare Fund	
6.	009- Deposit on account of World Food Programme for food grains	4.58 (CR)
7.	002-General Reserve fund for Cooch-Bihar	64.78 (CR)

Notes to Accounts

8.	005-General Reserve fund for Cooch-Bihar-Investment Account	59.57 (DR)
9.	007-Fund for promotion of education amongst educationally backward classes	41.16 (CR)
10.	008-Fund for awarding prize to the best Wild Life Worker	0.03 (CR)

14. Outstanding balances under Suspense and Remittance Heads:

Analysis of balances has been given in Annexure to Statement No.18 in Volume 2. Clearance of Suspense and Remittance items depends on the details furnished by the Government Department /Works and Forest Divisions /Central Ministries/PAOs/RBI, etc. However, sustained efforts are underway to clear these balances.

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

(In Crores of Rupees)

Name of Minor Head	2007-08		2008-09		2009-10	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts						
101-PAO Suspense	105.61	(-)8.40	103.57	(-)8.23	93.63	(-)8.55
Net		(-)114.01		(-)111.80		(-)102.18
102-Suspense Account (Civil)	202.14	199.82	211.27	204.94	220.95	212.54
Net		(-)2.32		(-)6.33		(-)8.41
107-Cash Settlement Suspense Account	271.78	189.51	271.78	189.51	271.79	189.52
Net		(-)82.27		(-)82.27		(-)82.27
110- RB Suspense CAO	332.03	(-)6.79	325.55	(-)144.28	563.13	479.94
Net		(-)338.82		(-)469.83		(-)83.19
112-TDS Suspense	Nil	29.06	Nil	46.31	Nil	65.55
Net		29.06		46.31		65.55
129-M.P.S.S.A.	Nil	75.00	Nil	75.36	Nil	74.97
Net		75.00		75.36		74.97
8782-Cash Remittances and adjustments, etc.						
102-P.W. Remittances	22,257.10	22,402.37	26,857.59	27,274.48	31,405.67	31,879.99
Net		145.27		416.89		474.32
103-Forest Remittances	2,798.61	2,797.26	3,244.95	3,246.71	3,869.95	3,874.15
Net		1.35		1.76		4.20

15. Outstanding Balance under the Head "8670-Cheques and Bills":

This Head accounts for cheques issued by Treasuries/PAOs for payment of claims from Government. This is an intermediary Head for initial record of transaction which is cleared when the cheque is encashed. The outstanding balance under "8670-Cheques and Bills" as on 31st March, 2010 is ₹ 3,952.66 crore. Total 22,280 Treasury cheques amounting to ₹ 3,771.54 crore issued on or before 31st March 2010 but not encashed during the year. Government Cash Balance stands overstated to this extent. The major part of this balance represents cheques issued for Pay and Allowances of State Government employees payable on or after 1st April 2010.

16. Contingency Fund:

An amount of ₹ 1.43 crore remaining unrecouped under the Contingency Fund at close of 2008-09 has since been recouped. At the end of 2009-10, ₹2.70 crore is to be recouped.

17. Debt Waiver:

Fiscal Responsibility and Budgetary Management (FRBM) Act has not been passed by the State Government. No facility for Debt Waiver has, therefore, been availed of.

ANNEXURE

BOOKING UNDER MINOR HEAD - '800 - OTHER RECEIPT' AND '800 - OTHER EXPENDITURE'

(A) Booking Under Minor Head '800 - Other Expenditure'

Major	Sub major	Scheme	Scheme Description	Expenditure (In Crore of Rupees)
2055	00	004	Additional Police Force for Enforcement Branch	21.54
2070	00	039	Repayment of Guranteed Loans given by WBIDFC	275.75
2071	01	001	Fund Required for Meeting Other Expenditure [FA]	15.49
2202	01	003	District Primary Schools Council/Board [ES]	58.38
2202	02	013	The West Bengal Board of Secondary Education [ES]	21.76
2202	02	SP044	Improvement of Buildings of Jr. High Schools	20.00
2203	00	SP010	Introduction of Vocational Education & Training under West Bengal State Council of Vocational Education & Training[ET]	103.68
2204	00	SP005	Bangla Swarnibhar Karmasansthan Prakalpa	46.73
2210	03	002	Promotion of the Primary Health Care Services	15.85
2210	03	SP013	Special Programme under National Rural Health Mission (NRHM) - State Share [HF]	69.75
2215	01	SP024	Piped Water Supply Schemes for Rural Areas	20.49
2217	80	001	Grant to CMC / HMC for adjustment of Energy Bills of CESC	85.07
2217	80	006	Assistance to Urban Local Bodies as recommended by Twelfth Finance Commission	78.73
2217	80	SP010	Grants to Urban Local Bodies as per recommendation of Second State Finance Commission	41.20
2235	02	004	Provision for Normal G.R.-Food and Clothes (Relief Deptt.)	19.42
2235	60	002	Implementation of Sahay Programme	18.68
2245	80	005	Supply of Tarpaulins etc.	42.23
2250	00	SP004	Grants towards Marketing Facilities Marketing Promotion[FT]	23.75
2401	00	SP010	Additional Central Assistance Scheme under Rastriya Krishi Vikash Yojana [AD]	39.61
2403	00	015	Grants to West Bengal University of Animal and Fishery Sciences [AD]	16.62

ANNEXURE

BOOKING UNDER MINOR HEAD - '800 - OTHER RECEIPT' AND '800 - OTHER EXPENDITURE'

(A) Booking Under Minor Head '800 - Other Expenditure'

Major	Sub major	Scheme	Scheme Description	Expenditure (In Crore of Rupees)
2501	01	SP007	Backward Region Grant Fund	72.65
2505	60	001	District Plan Scheme [DP]	31.47
2515	00	012	Development of Tank Fisheries in the Selected C.D. Blocks in State [FI]	21.06
2515	00	SP004	Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation [PN]	16.28
2515	00	SP013	Assistance to Panchayati Raj Bodies for Running Sishu Siksha Kendra (CECs)	30.00
2515	00	SP018	Scheme under RIDF [PN]	43.07
2515	00	SP020	Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission (GLB) [PN]	130.07
2515	00	SP024	DFID assisted Scheme for strengthening Rural Decentralisation (SRD) in West Bengal	21.60
2575	60	SP017	Bidhayak Elaka Unnayan Prakalpa [DP]	128.75
2700	02	001	Interest on Capital Expenditure	22.09
2702	80	001	Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes	30.56
2702	80	003	Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes	19.33
2711	03	001	Other Food production Schemes	33.58
2801	02	SP005	Special Assistance to WBSEDCL for Implementation of schemes under APDRP [PO]	16.01
2801	06	SP005	Grants to WBSEDCL for implementation of RE Schemes in the districts which have not been covered by RGGVY schemes [PO]	125.00
2852	04	SP001	Grants to W. B. I. D. C. Ltd for debt Servicing	31.24
2852	80	SP009	New Incentive Scheme for Encouraging the Setting up of New Industrial Units [CI]	75.80
2852	80	SP022	Incentive to Industrial Units in Lieu of Power Tariff Concession [CI]	70.01
2852	80	SP023	Grants to WBIDC for Development of Infrastructure for Industrial Growth [CI]	28.84
3054	03	002	Maintenance of State Highways and Bridges as per Recommendation of the Twelfth Finance Commission [PR]	56.61

ANNEXURE

BOOKING UNDER MINOR HEAD - '800 - OTHER RECEIPT' AND '800 - OTHER EXPENDITURE'

(A) Booking Under Minor Head '800 - Other Expenditure'

Major	Sub major	Scheme	Scheme Description	Expenditure (In Crore of Rupees)
3054	04	001	Other Expenditure under P W Department [PW]	70.00
3054	04	002	Other Expenditure under P W (Roads) Department [PR]	63.06
3054	04	006	Maintenance of District & Other Roads and Bridges as per Recommendation of the Twelfth Finance Commission [PR]	33.99
3454	02	001	Bureau of Applied Economics and Statistics [DP]	16.58
4070	00	SP005	Construction and Upgradation of Fire Stations (FE)	20.60
4215	01	SP002	Piped Water Supply Schemes for Rural Areas	37.79
4215	01	SP004	Water Supply Schemes for Arsenic-difficult Areas	30.74
4575	02	SP001	Infrastructure facilities for development of Sundarban areas under RIDF (RIDF) (SA)	40.99
4575	02	SP003	Additional Central Assistance for Development of Sundarban	27.88
4575	60	SP007	P.W. (Roads) Sector	32.28
4575	60	SP009	Road Sector (i) Construction / Strengthening of Road, Bridge, Culvert, Jetty.	31.40
4702	00	SP028	Implementation of RIDF Projects [WI]	65.39
5054	03	SP001	Development of State Roads (other than BMS) [PR]	25.78
5054	80	SP010	Programme for Roads and Bridges under Central Road Fund (CRF) [PR]	45.84

ANNEXURE

BOOKING UNDER MINOR HEAD - '800 - OTHER RECEIPT' AND '800 - OTHER EXPENDITURE'

(B) Booking Under Minor Head '800 - Other Receipt'

Major	Sub major	Scheme	Scheme Description	Receipt (In Crore of Rupees)
0029	00	014	Fixed Cost of Cess Deputy Collector's Pay	49.04
0043	00	001	Other Receipts on Taxes and Duties on Electricity	128.97
0049	04	060	Premium on Loan on West Bengal Govt. Stock	38.81
0070	02	001	Elections - Other Election charges - Recoveries from the Union Government	156.27
0408	00	002	Other items	761.89
0408	00	003	Supply of Rice to A.P.L. / B. P. L. families	530.89
1601	01	002	Modernisation of Police Force	48.49
1601	01	042	Compensation to States for Revenue loss due to introduction of VAT	479.77
1601	02	005	Special Central Assistance under Backward Region Grant Fund (BRGF)	181.10
1601	02	006	ACA under Stream II of the Rashtriya Krishi Vikash Yojana	169.51
1601	03	035	Social welfare/Welfare of SC/ST and OBC special component plan for SC	45.03
1601	04	018	Grants for Rural Family Welfare Programme	228.16
1601	04	038	Accelerated Rural Water Supply Programme	143.87
1601	04	055	Grants for Post Matric Scholarship to Students	38.36
1601	04	067	Integrated Child Development Scheme	121.86
1601	04	238	Mid-Day Meal for Children	566.59
1601	04	251	Strengthening of Revenue Administration & Updating of Land Records	33.00
1601	04	271	Multi Sectoral Development Scheme for Minorities	235.39
1601	04	283	Cyclone 'Aila' /floods/landslides of May 2009 in West Bengal	166.87

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 st March 2010	As on 1 st April 2009
	(In Crores of Rupees)	
(a) General Cash Balances -		
(1) Cash in Treasuries	0.35	0.34
(2) Deposits with Reserve Bank	101.24	-222.19
Total :	101.59	-221.85
(3) Add-Investment held in Cash Balance Investments Account	603.31	1,976.81
Total - (a) :	704.90	1,754.96
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	38.84	116.73
(2) Permanent advances for contingent expenditure with Departmental Officers	1.63	1.36
(3) Investments of Earmarked Funds	4,040.12	3,034.41
Total - (b)	4,080.59	3,152.50
Total - (a) and (b)	4,785.49	4,907.46

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 (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 ₹ 23.83 crore (Dr.) between the figure of "Deposits with Reserve Bank" reflected in the accounts as ₹ 101.24 crore

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(Dr.) and that intimated by the Reserve Bank of India for ₹ 77.42 crore (Dr.). The difference is under reconciliation.

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 2009-10 advised to the RBI till 16 April 2010.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March but worked out by 16 April and not simply the daily balance on 31st 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

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for normal Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) The limit for normal ways and means advances to the State Government was ₹ 545.00 crore with effect from 01.04.2009. 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 revised by the Bank from time to time. The limit for Special ways and means advances to the State Government was ₹ 979.83 crore w.e.f. 01.04.2009. In addition, a state can be in overdraft upto 100% of the Normal Ways and Means Advances for 14 consecutive working days.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	---	270 days
(ii)	Number of days on which the minimum balance was maintained by taking normal ways and means advance	---	7 days
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	---	80 days
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	---	NIL
(v)	Number of days on which overdrafts were taken	---	8 days

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2009-2010 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 01.04.2008 to 31.03.2009	01.04.2009 to 31.03.2010
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The rate of Interest is as follows:

(i) Shortfall in the minimum balance (Repo Rate)											
w.e.f.	1.4.08	11.6.08	25.6.08	29.7.08	20.10.08	3.11.08	8.12.08	2.1.09	5.3.09	1.4.09	21.4.09
Shortfall in the minimum balance (Repo Rate)	7.75%	8.00%	8.50%	9.00%	8.00%	7.50%	6.50%	5.50%	5.00%	5.00%	4.75%
(ii) Ways & Means Advances											
(a) Normal for 1 to 90 days (Repo Rate)	7.75%	8.00%	8.50%	9.00%	8.00%	7.50%	6.50%	5.50%	5.00%	5.00%	4.75%
(b) Normal – beyond 90 days (Repo Rate +1%)	8.75%	9.00%	9.50%	10.00%	9.00%	8.50%	7.50%	6.50%	6.00%	6.00%	5.75%
(c) Special (Repo Rate -1%)	6.75%	7.00%	7.50%	8.00%	7.00%	6.50%	5.50%	4.50%	4.00%	4.00%	3.75%
(iii) Overdraft											
(a) upto 100% of Normal W.M.A. (Repo Rate +2%)	9.75%	10.00%	10.50%	11.00%	10.00%	9.50%	8.50%	7.50%	7.00%	7.00%	6.75%
(b) Above 100% of normal W.M.A. (Repo Rate +5%)	12.75%	13.00%	13.50%	14.00%	13.00%	12.50%	11.50%	10.50%	10.00%	10.00%	9.75%

APPENDIX I: CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(d) The investments held in the Cash Balance Investments Account were wholly in the Government of India Securities as given below :-

Treasury Bills amounting to ₹ 26,967.26 crores were purchased and amounting to ₹ 28,340.75 crores were sold during the period from 01-04-2009 to 31.03.2010. An amount of ₹ 57.86 crore was received as interest on Investment under Treasury Bills during the year.

The investment made out of general cash balance and earmarked funds upto 31-03-2010 are given below -

Particulars	Cash Balance Investment Account	Earmarked Funds	Total
		(In crores of Rupees)	
1) Securities of Govt. of India	---	4,040.12	4,040.12
2) Govt. of India Treasury Bills	603.31	---	603.31
Total	603.31	4,040.12	4,643.43