सत्यमेव जयते

Finance Accounts
(Volume-I)
2021-22

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of West Bengal

Laid on the table of the State Legislature on 25.07.2026

Finance Accounts

(Volume-I)

2021-22

Government of West Bengal

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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 2022, 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 2021-22.

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 2022.

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 Principal 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 Principal 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.

Statements 22 and Appendices 12 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 Principal 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. West Bengal Treasury Rule 6.09, states *"Personal Deposit Account created by debit to the Consolidated Fund of the State shall be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund of the State".* However, it is noted that there is a balance of ₹3,197.28 crore in 160 PD Accounts as on 31 March 2022. Similar year-end balances have been noticed in 2020-21 with ₹3,465.33 crore in 160 PD Accounts, in 2019-20 with ₹5,239.64 crore in 160 PD Accounts, in 2018-19 with ₹5,466.07 crore in 159 PD Accounts and in 2017-18 with ₹4,281.98 crore in 157 PD Accounts. Non-transfer of unspent balances lying in PD Accounts to Consolidated Fund of the State entails the risk of misuse of Public funds, fraud and misappropriation.

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

2. Cess amounting to ₹2,012.81 crore, collected on account of West Bengal Rural Employment and Production Fund and West Bengal Rural Primary Education Fund and such other Funds has not been transferred to the respective Fund accounts. This has resulted in understatement of revenue expenditure under MH 2029 and understatement of Liabilities under Public Account.

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

3. Government of West Bengal raised Cash Credit Loans through nine State Public Sector Undertakings and the Autonomous bodies during earlier years (2009-10, 2010-11 and 2020-21) for implementation of Government schemes and these remained outstanding in the beginning of the year, without being reflected as liabilities in the accounts. During the financial year, the Government repaid ₹1,211.95 crore towards these Cash Credit Loans which were accounted for as Grants-in-aid/subsidies to these bodies.

4. 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. A test check of the vouchers revealed that ₹380.50 crore, earned as interest on scheme funds/other public funds, lying in the Savings Accounts with Commercial Banks, has not been accounted as Revenue of the State for the Financial Year 2021-22.

5. The West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act, 1983 and the Rules made thereunder, provide for accounting of the Provident Fund of staff of Non-Government Educational Institutions and Local Authorities under Interest Bearing Deposits (Major Head 8336) of the Public Account of the Government of West Bengal. The Government is liable to provide interest on this provident fund at the same rate at which a State Government employee subscribing to the West Bengal Services Provident Fund in entitled on the balance of his provident fund account. However, the interest expenditure on such provident funds is budgeted by the Finance Department without actual calculation of interest payable/paid on the closing balances of the individual provident funds accounts.

6. Revenue expenditures of ₹2,007 crore had been misclassified as capital expenditure. Further, revenue expenditure of ₹18,913 crore which includes Public Distribution System (₹12,941 crore) and Pradhan Mantri Aawas Yojana (Urban/Gramin) (₹5,015 crore), Election expenditure (₹563 crore) and Preventive health expenditures (₹394 crore) have been classified to inappropriate revenue expenditure heads. This was done due to erroneous budgeting of these expenditure heads requiring correction in the ensuing budget.

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

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

Date: 21 DEC 2022

Place: New Delhi

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of West Bengal present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. 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 2021-2022 is ₹ 20.00 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.

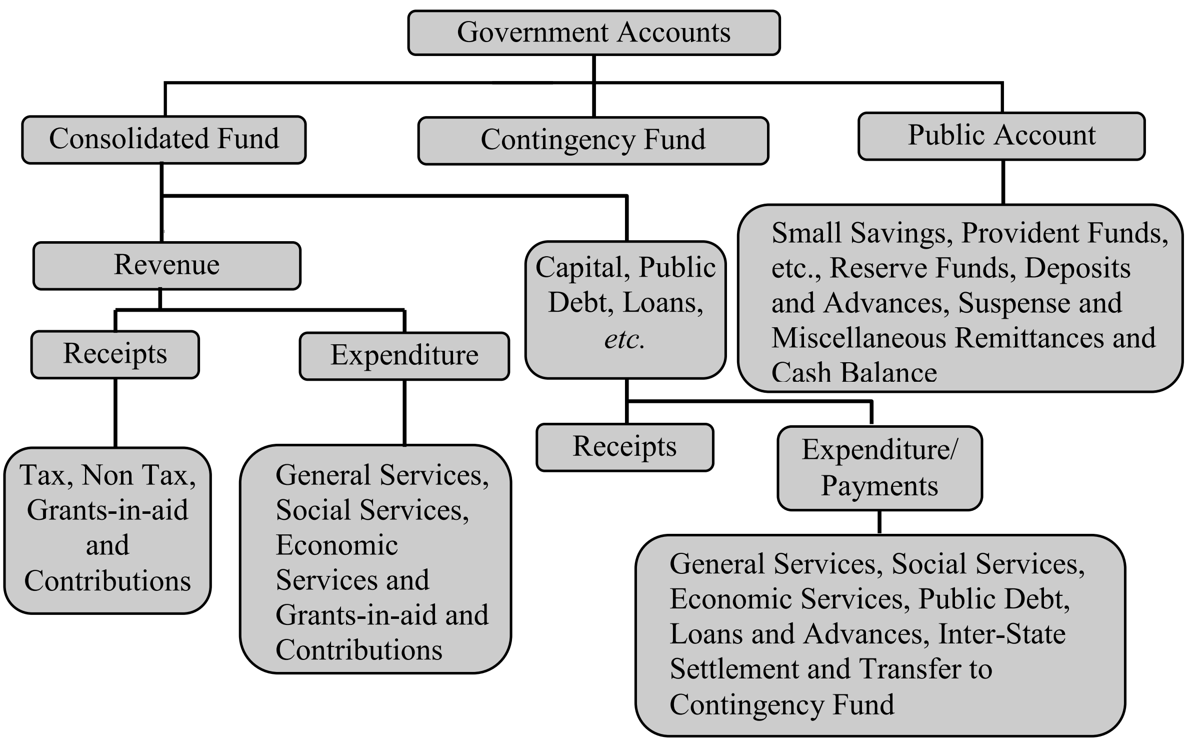
3. Government accounts are presented under a six tier classification, *viz.,* Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (three digits), Detailed Heads (two digits) and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2022).

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 2022	As at 31 March 2021
	Notes to Finance Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		21, 22 and Annexure to Statement 2	0.14	0.05
(ii) Departmental Balances			(-) 0.36	(-) 0.36
(iii) Permanent Imprest			2.65	2.64
(iv) Cash Balance Investments			20,359.69	21,237.69
(v) Deposit with Reserve Bank of India	Para-5 (ix)		6.90	(-)20.37
(vi) Investments from Earmarked Funds(b)			12,233.16	11,026.29
Total : Cash			**32,602.18**	**32,245.94**
Capital Expenditure				
(i) Investments in Shares of Companies, Corporations etc.		8, 19	18,704.95	18,288.32
(ii) Other Capital Expenditure		5, 16	1,49,334.75	1,32,267.29
Total : Capital Expenditure			**1,68,039.70(x)**	**1,50,555.61**
Contingency Fund (unrecouped)	Para-4	21	**58.47**	**6.70**
Loans and Advances		7, 18	**17,150.33**	**16,106.29**
Advances with departmental officers		21	**29.32**	**29.32**
Suspense and Miscellaneous Balances		21	**0.00**	**0.00**
Remittance Balances		21	**486.31**	**499.36**
Cumulative excess of expenditure over receipts (c)			**3,35,599.35**	**3,03,599.06**
Grand Total			**5,53,965.66**	**5,03,042.28**

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Liabilities(a)	Reference (Sl. No.)		As at 31 March 2022	As at 31 March 2021
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt of the State Government		6,17	4,42,865.66	4,04,017.68
(ii) Loans and Advances from Central Government		6,17		
Non-Plan Loans			3,454.23	(-)992.95
Loans for State Plan Schemes			8,309.17	13,204.26
Loans for Central Plan Schemes			(-) 0.03	(-) 0.03
Loans for Centrally Sponsored Plan Schemes			(-) 0.03	(-) 0.03
Other Loans			15,659.35	8,018.46
Total : (ii)			**27,422.69**	**20,229.71**
Total Borrowings			**4,70,288.35**	**4,24,247.39**
Contingency Fund (Corpus)	Para-4	21	**20.00**	**20.00**
Liabilities on Public Account				
(i) Small Savings , Provident Funds etc.		6, 21	21,436.13	19,517.81
(ii) Deposits		21	42,239.25	40,101.72
(iii) Reserve Funds	Para-5 (ii)	21	14,747.57	13,589.18
(iv) Remittance Balances		21	0.00	0.00
(v) Suspense and Miscellaneous (d)		21	5,234.36	5,566.18
Total Liabilities			**83,657.31**	**78,774.89**
Cumulative excess of receipts over Expenditure (c)				
Grand Total			**5,53,965.66**	**5,03,042.28**

Explanatory Notes:

a) The figure of assets and liabilities are cumulative figures.
b) There is no investment out of earmarked funds in shares of companies during 2020-2021 and 2021-2022.
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.
d) 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Imprest' which are included separately under 'Cash'.
x) Excludes ₹583.65 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	2021-2022	2020-2021	Disbursements	2021-2022	2020-2021
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts *(Ref. Statements 3 & 14)*	**1,78,159.35**	**1,48,393.97**	**Revenue Expenditure** *(Ref. Statements 4-A, 4-B & 15)*	**2,10,159.64**	**1,77,921.28**
Tax revenue (raised by the State) *(Ref. Statements 3 & 14)*	71,081.85	60,287.24	Salaries[1] *(Ref. Statements 4-B & Appendix –I)*	20,628.21	19,839.70
Non-tax revenue *(Ref. Statements 3 & 14)*			Subsidies[1] *(Ref. Appendix – II)*	16,659.99	12,376.71
			Grants-in-Aid[1,2] *(Ref. Statements 10 & Appendix– III)*	89,982.59	73,131.27
Interest receipts *(Ref. Statements 3 & 14)*	305.60	2,823.64	**General services** *(Ref. Statements 4 & 15)*		
Others *(Ref. Statements 3)*	1,384.57	2,374.71	Interest Payment and service of debt *(Ref. Statements 4-A & 15)*	36,772.21	33,881.51
Total *(Ref. Statements 3 & 14)*	1,690.17	5,198.35	Pension *(Ref. Statements 4-A & 15)*	26,675.80	21,393.74
Share of Union Taxes/Duties *(Ref. Statements 3 & 14)*	65,540.75	44,737.01	Others *(Ref. Statements 4-B)*	5,149.47	5,943.80
			Total General services *(Ref. Statements 4-A & 15)*	68,597.49	61,219.05
			Social services *(Ref. Statements 4-A & 15)*	12,216.63	9,211.12
			Economic services *(Ref. Statements 4-A & 15)*	1,720.36	1,693.93
Grants from Central Government *(Ref. Statements 3 & 14)*	39,846.58	38,171.37	**Compensation and assignment to Local Bodies and PRIs** *(Ref. Statements 4-A & 15)*	354.38	449.50
Revenue Deficit	***32,000.29***	***29,527.31***	***Revenue Surplus***	***0.00***	***0.00***
Section– B: Capital					
Capital Receipts *(Ref. Statements 3 & 14)*	**0.00**	**0.00**	**Capital Expenditure[3]** *(Ref. Statements 4-A, 4-B & 16)*	**17,484.09**	**13,033.74**
			General Services *(Ref. Statements 4-A & 16)*	544.85	545.59
			Social Services *(Ref. Statements 4-A & 16)*	7,437.43	3,949.97
			Economic Services *(Ref. Statements 4-A & 16)*	9,501.81	8,538.18
Recoveries of Loans and Advances *(Ref. Statements 3,7 & 18)*	**58.05**	**150.15**	**Loans and Advances disbursed** *(Ref. Statements 4-A, 7 & 18)*	**1,102.09**	**2,276.75**
			General Services *(Ref. Statements 4-A, 7 & 18)*	0.00	0.00
			Social Services *(Ref. Statements 4-A, 7 & 18)*	293.94	2,007.50
			Economic Services *(Ref. Statements 4-A, 7 & 18)*	806.18	268.29
			Others *(Ref. Statement 7)*	1.97	0.96
Public debt receipts *(Ref. Statements 3,6 & 17)*	**77,580.84**	**75,429.06**	**Repayment of Public Debt** *(Ref. Statements 4-A, 6 & 17)*	**31,539.88**	**26,889.32**
Internal Debt (Market Loans, NSSF, etc.) *(Ref. Statements 3,6 & 17)*	69,066.30	68,998.74	Internal Debt[4] (Market Loans, NSSF, etc.) *(Ref. Statements 4-A, 6 & 17)*	30,218.32	25,445.20

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

(₹ in Crore)

	Salary	Subsidy	Grants-in-Aid	Grants for Creation of Capital Assets
General Services	9,657.92	0.00	239.96	0.00
Social Services	8,072.30	12,729.04	66,001.27	3,456.02
Economic Services	2,897.99	3,930.95	13,370.32	6,915.02

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 2021-2022.

4. An amount of ₹6,339.99 crore represents expenditure towards National Small Savings Fund.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2021-2022	2020-2021		2021-2022	2020-2021
Loans from GoI *(Ref. Statements 3,6 & 17)*	8,514.54	6,430.32	Loans from GoI *(Ref. Statements 4-A, 6 & 17)*	1,321.56	1,444.12
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund *(Ref. Statement 3)*	**2,55,798.24**	**2,23,973.18**	**Total Expenditure Consolidated Fund** *(Ref. Statement 4)*	**2,60,285.69**	**2,20,121.09**
Deficit in Consolidated Fund	**4,487.45**	**0.00**	**Surplus in Consolidated Fund**	**0.00**	**3,852.09**
Part II Contingency Fund					
Contingency Fund *(Ref. Statement 21)*	**0.00**	**11.60**	**Contingency Fund** *(Ref. Statement 21)*	**51.77**	**6.48**
Part III Public Account[5]					
Small Savings *(Ref. Statement 21)*	3,588.86	4,761.69	**Small Savings** *(Ref. Statement 21)*	1,670.53	2,474.10
Reserves & Sinking Funds *(Ref. Statement 21)*	3,391.27	2,888.26	**Reserves & Sinking Funds** *(Ref. Statement 21)*	3,439.75	1,826.95
Deposits *(Ref. Statement 21)*	1,13,129.14	1,02,954.75	**Deposits** *(Ref. Statement 21)*	1,10,991.61	1,01,888.58
Advances *(Ref. Statement 21)*	0.00	0.00	**Advances** *(Ref. Statement 21)*	0.00	0.00
Suspense and Miscellaneous[6] *(Ref. Statement 21)*	3,74,888.62	2,57,520.51	**Suspense and Miscellaneous**[6] *(Ref. Statement 21)*	3,74,342.46	2,65,792.06
Remittances *(Ref. Statement 21)*	(-) 0.25	(-) 0.33	**Remittances** *(Ref. Statement 21)*	(-) 13.31	0.64
Total Receipts Public Account *(Ref. Statement 21)*	**4,94,997.64**	**3,68,124.88**	**Total Disbursements Public Account** *(Ref. Statement 21)*	**4,90,431.04**	**3,71,982.33**
Deficit in Public Account	**0.00**	**3,857.45**	**Surplus in Public Account**	**4,566.60**	**0.00**
Opening Cash Balance	**(-) 20.32**	**(-) 20.09**	**Closing Cash Balance**	**7.04**	**(-) 20.32**
Increase in Cash Balance	**27.36**	**0.00**	**Decrease in Cash Balance**	**0.00**	**0.23**

5. For details please refer to Statement No. 21 in Volume II.

6. "Suspense and Miscellaneous" includes "Other Accounts" such as Cash Balance Investments Account (Major Head-8673), etc. The figures may appear huge on account of these other Accounts. Details may please be seen in Statement No. 21.

Explanatory Note: The cash balance represents the combined balance of the Consolidated Fund, the Contingency Fund and the Public Account. The Balance against "Deposit with Reserve Bank" represents the balance according to Government Accounts after taking into account inter Government monetary settlement advised to Reserve Bank upto the 10 April 2022. There was a difference of ₹36.55 crore (Dr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹6.90 crore (Dr.) and that intimated by the Reserve Bank of India for ₹43.45 crore (Dr.).

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2022	As on 1 April 2021
	(₹ in Crore)	
(a) General Cash Balances -		
(1) Cash in Treasuries	0.14	0.05
(2) Deposits with Reserve Bank	6.90	(-) 20.37
Total :	**7.04**	**(-) 20.32**
(3) Add-Investment held in Cash Balance Investments Account	20,359.69	21,237.69
Total - (a)	**20,366.73**	**21,217.37**
(b) Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	(-)0.36	(-) 0.36
(2) Permanent advances for contingent expenditure with Departmental Officers	2.65	2.64
(3) Investments of Earmarked Funds	12,233.16	11,026.29
Total – (b)	**12,235.45**	**11,028.57**
Total – (a) and (b)	**32,602.18**	**32,245.94**

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 ₹36.55 crore (Dr.) between the figure of "Deposits with Reserve Bank" reflected in the accounts as ₹6.90 crore (Dr.) and that by the Reserve Bank of India as ₹43.45 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 2021-2022 advised to the RBI till 10 April 2022.

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 ₹3,032.00 Crore w.e.f. 01.04.2021 and ₹2,641.00 Crore w.e.f. 31.03.2022. 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)
01.04.2021	212.80	11.10.2021	473.59	26.10.2021	933.36
01.07.2021	211.08	12.10.2021	467.70	06.11.2021	933.34
01.10.2021	209.36	22.10.2021	736.68	08.11.2021	933.61
08.10.2021	471.91	25.10.2021	863.74	09.11.2021	932.07

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)
10.11.2021	934.65	17.12.2021	1,076.40	28.02.2022	847.46
15.11.2021	942.96	20.12.2021	1,087.65	01.03.2022	825.70
17.11.2021	934.65	21.12.2021	1,086.92	07.03.2022	829.75
20.11.2021	934.54	27.12.2021	1,094.47	09.03.2022	829.87
22.11.2021	934.65	28.12.2021	1,087.08	11.03.2022	829.96
24.11.2021	923.49	01.01.2022	831.39	14.03.2022	829.87
25.11.2021	923.06	10.01.2022	846.01	15.03.2022	831.47
29.11.2021	924.34	11.01.2022	831.50	16.03.2022	844.28
01.12.2021	923.06	24.01.2022	831.57	17.03.2022	844.92
02.12.2021	922.52	25.01.2022	831.50	19.03.2022	826.94
03.12.2021	1,061.53	28.01.2022	831.54	21.03.2022	863.45
06.12.2021	1,084.04	03.02.2022	831.92	22.03.2022	844.57
07.12.2021	1,063.35	08.02.2022	831.95	23.03.2022	703.61
10.12.2021	1,063.06	10.02.2022	834.39	24.03.2022	703.60
13.12.2021	1,063.00	14.02.2022	835.00	28.03.2022	703.98
16.12.2021	1,074.01	15.02.2022	822.95	30.03.2022	704.02

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

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2021-2022 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any Advance --- 364 days

(ii) Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances --- 01 day

(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

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

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

During the year 2021-2022 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 01.04.2021 to 31.03.2022

The rate of Interest is as follows:

With Effect From	01.04.2021	31.03.2022
1. Ways & Means Advances		
(a) Special Drawing Facility (SDF) Limits (Repo Rate – 1 *per cent*)	3.00 *per cent*	3.00 *per cent*
(b) Normal – for 1 to 90 days (Repo Rate)	4.00 *per cent*	4.00 *per cent*
(c) Normal – Beyond 90 days (Repo Rate +1 *per cent*)	5.00 *per cent*	5.00 *per cent*
2. Shortfall in minimum balance (Repo Rate)	4.00 *per cent*	4.00 *per cent*
3. Overdraft		
(a) Upto 100 per cent of Normal Ways & Means Advances (Repo Rate +2 *per cent*)	6.00 *per cent*	6.00 *per cent*
(b) Above 100 per cent of Normal Ways & Means Advances (Repo Rate +5 *per cent*)	9.00 *per cent*	9.00 *per cent*

ANNEXURE A
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

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

Treasury Bills amounting to ₹2,14,630.33 crore were purchased and amounting to ₹2,15,508.33 crore were sold during the period from 01.04.2021 to 31.03.2022. An amount of ₹77.92 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 31.03.2022 are given below:-

(₹ in Crore)

Particulars	Cash Balance Investment Account	Earmarked Funds	Total
1) Securities of Government of India/Other State Governments	---	11,849.53	11,849.53
2) Government of India Treasury Bills	20,359.69	---	20,359.69
3) Other Investment	---	383.63	383.63
Total	20,359.69	12,233.16	32,592.85

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	2021-2022	2020-2021

I. TAX AND NON-TAX REVENUE

A. Tax Revenue

(₹ in Crore)

Description	2021-2022	2020-2021
A1. Own Tax revenue		
State Goods and Services Tax (SGST)	31,271.07	26,013.41
Land Revenue	2,742.67	2,755.72
Stamps and Registration fees	7,366.44	5,527.57
State Excise	13,541.93	10,665.96
Taxes on Sales, Trade etc.	9,950.63	9,393.84
Taxes on goods and passengers	4.72	321.85
Taxes on Vehicles	2,647.15	2,336.33
Other Taxes on Income and Expenditure	664.33	596.64
Others	2,892.90	2,675.92
A2. Share of net proceeds of assigned to States		
Central Goods and Services Tax (CGST)	19,024.77	13,281.52
Corporation Tax	18,164.94	13,507.79
Taxes on Income other than Corporation Tax	19,790.65	13,849.46
Taxes on Wealth	4.26	0.00
Customs	4,891.75	2,368.10
Union Excise Duties	2,715.42	1,502.44
Service Tax	880.25	195.06
Other Taxes and Duties on Commodities and Services	68.57	32.64
Others	0.14	0.00
Total A	**1,36,622.60**	**1,05,024.25**

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

B. Non-tax Revenue

	2021-2022	2020-2021
	(₹ in Crore)	
Interest receipts	305.60	2,823.64
Miscellaneous General services	86.69	1,388.56
Non-ferrous Mining and Metallurgical Industries	194.76	172.83
Police	182.62	125.58
Medical and Public Health	178.73	259.57
Dividends and Profits	157.94	1.99
Forestry and Wild Life	97.62	71.33
Other Administrative Services	78.45	67.25
Roads and Bridges	64.12	62.11
Urban Development	60.70	28.79
Education, Sports, Art and Culture	55.35	29.76
Food Storage and Warehousing	34.68	16.39
Other General Economic Services	27.16	21.51
Labour and Employment	20.48	6.46
Housing	17.67	11.38
Crop Husbandry	17.62	7.57
Public Works	17.45	15.02
Minor Irrigation	14.48	16.35
Dairy Development	13.70	17.05
Civil Supplies	10.83	10.50
Co-operation	9.48	6.95
Water Supply and Sanitation	6.37	11.92
Public Service Commission	6.16	4.57
Contributions and Recoveries towards Pension and Other	4.62	3.10
Other Rural Development Programmes	4.11	0.06
Major Irrigation	3.73	2.33
Village and Small Industries	3.26	5.05
Animal Husbandry	2.74	2.95
Road Transport	2.50	0.00
Social Security and Welfare	2.29	1.34
Information and Publicity	1.72	0.75
Medium Irrigation	1.70	1.35
Fisheries	1.09	0.75
Tourism	0.84	1.82
Other Communication Services	0.64	0.04
Ports and Light Houses	0.59	0.38
Other Social Services	0.45	0.00

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2021-2022 (₹ in Crore)	2020-2021
Jails	0.44	0.50
Other Agricultural Programmes	0.31	0.38
Industries	0.22	0.11
Civil Aviation	0.09	0.00
Hill Areas	0.06	0.13
Stationery and Printing	0.06	0.11
Petroleum	0.03	0.01
Plantations	0.01	0.02
Agricultural Research and Education	0.01	0.01
Land Reforms	0.00	0.00
Non Conventional Sources of Energy	0.00	0.00
Family Welfare	0.00	0.00
Other Special Areas Programmes	0.00	0.08
Power	0.00	0.00
Other Industries	0.00	0.00
Others	0.00	0.00
Total B	**1,690.17**	**5,198.35**

II. GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-In-Aid from Central Government

	2021-2022	2020-2021
Non Plan Grants	**0.06**	**0.08**
Other Grants	0.06	0.08
Grants for Centrally Sponsored Schemes	**11,076.93**	**17,603.93**
Central Assistance/ Share	11,061.23	17,498.64
Externally Aided Projects- Grants from Centrally Sponsored Scheme	15.70	105.29
Other Grants	0.00	0.00
Finance Commission Grants	**23,517.34**	**12,350.43**
Post devolution Revenue Deficit Grant	17,607.00	5,012.93
Grants for Rural Local Bodies	3,731.61	4,412.00
Grants for Urban Local Bodies	1,167.73	1,914.50

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2021-2022	(₹ in Crore) 2020-2021
Grants-in-aid for State Disaster Response Fund	808.80	0.00
Grants-in-aid for State Disaster Response/Mitigation Fund	202.20	1,011.00
Other Transfer/ Grants to States/ Union Territories with Legislatures	**5,252.26**	**8,216.93**
Grants under the proviso to Article 275 (1) of the Constitution	0.00	40.41
Grants towards Contribution to National Disaster Response Fund (NDRF)	350.13	2,250.28
Grants from Central Road Fund	287.06	136.11
Grants to cover gap in resources	0.00	482.26
Special assistance	84.24	14.00
Compensation for Loss of Revenue arising out of implementation of GST	4,530.82	5,293.87
Total C	**39,846.58**	**38,171.37**
Total Revenue Receipts (A+B+C)	**1,78,159.35**	**1,48,393.97**

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

	2021-2022	2020-2021
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	**69,066.30**	**68,998.74**
Market Loans	67,389.75	59,679.61
Ways & Means Advance from the RBI	193.36	8,154.69
Bonds	0.00	0.00
Loans from Financial Institutions	1,483.19	1,164.44

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

	2021-2022	2020-2021
	(₹ in Crore)	
Other Loans	0.00	0.00
Loans and Advances from Central Government	**8,514.54**	**6,430.32**
Non Plan Loans	1.44	0.00
Loans for State Plan Schemes	164.27	0.00
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	8,348.83	6,430.32
Total E	**77,580.84**	**75,429.06**
F. Loans and Advances by State Government (Recoveries)	**58.05**	**150.15**
G. Inter State Settlements	**0.00**	**0.00**
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	**2,55,798.24**	**2,23,973.18**

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

	Actuals for 2021-2022 (₹ in Crore)			
	Revenue	Capital	L & A	Total
A- General Service				
A.1- Organs of State				
Parliament /State/Union Territory Legislatures	61.40	0.00	0.00	61.40
President, Vice President/Governor, Administrator of Union Territories	13.65	0.00	0.00	13.65
Council of Minister	32.83	0.00	0.00	32.83
Administration of Justice	803.41	0.00	0.00	803.41
Elections	599.13	0.00	0.00	599.13
A.2- Fiscal Services				
Collection of taxes on Income and Expenditure	5.97	0.00	0.00	5.97
Land Revenue	666.34	0.00	0.00	666.34
Stamps and Registration	187.87	0.00	0.00	187.87
Collection of other Taxes on property and Capital Transactions	0.62	0.00	0.00	0.62
State excise	156.94	0.00	0.00	156.94
Taxes on Sales, Trade etc.	75.49	0.00	0.00	75.49
Taxes on Vehicles	45.25	0.00	0.00	45.25
Collection Charges under State Goods and Services Tax	185.83	0.00	0.00	185.83
Other Taxes and Duties on Commodities and Services	7.44	0.00	0.00	7.44
Other Fiscal Services	7.41	0.00	0.00	7.41
A.3- Interest Payment and Servicing of Debt				
Appropriation for Reduction or Avoidance of Debt	100.00	0.00	0.00	100.00
Interest Payments	36,672.21	0.00	0.00	36,672.21
A.4- Administrative Services				
Public Service Commission	46.08	0.00	0.00	46.08
Secretariat-General Services	356.94	0.00	0.00	356.94
District Administration	262.77	0.00	0.00	262.77
Treasury and Accounts Administration	207.53	0.00	0.00	207.53
Police	9,374.52	166.42	0.00	9,540.94
Jails	287.55	0.00	0.00	287.55

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2021-2022			
	(₹ in Crore)			
	Revenue	Capital	L & A	Total
Stationery and Printing	20.96	0.00	0.00	20.96
Public Works	635.11	374.59	0.00	1,009.70
Vigilance	0.00(x)	0.00	0.00	0.00
Other Administrative Services	844.37	3.83	0.00	848.20
A.5- Pension & Miscellaneous General Services				
Pensions and Other Retirement Benefits	26,675.80	0.00	0.00	26,675.80
Miscellaneous General Services	161.94	0.00	0.00	161.94
Total General Services (A)	**78,495.36**	**544.84**	**0.00**	**79,040.20**
B-Social Services				
B.1- Education, Sports, Art & Culture				
General Education	36,339.70	234.03(a)	0.00	36,573.73
Technical Education	568.96	0.00	0.00	568.96
Sports and Youth Services	77.04	0.00	0.00	77.04
Art and Culture	462.16	0.00	0.00	462.16
B.2- Health & Family Welfare				
Medical and Public health	14,448.18	1,090.57	0.00	15,538.75
Family Welfare	1,229.56	0.00	0.00	1,229.56
B.3- Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	1,491.55	3,643.29	0.00	5,134.84
Housing	182.03	54.24	0.00	236.27
Urban Development	8,026.28	1,956.50	257.25	10,240.03
B.4- Information and Broadcasting				
Information and Publicity	149.10	4.46	1.69	155.25
B.5- Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes and Minorities	4,190.36	160.58	35.00	4,385.94

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2021-2022

(₹ in Crore)

	Revenue	Capital	L & A	Total
B.6- Labour and Labour Welfare				
Labour and employment	220.25	0.00	0.00	220.25
B.7- Social Welfare and Nutrition				
Social Security and Welfare	31,126.88	261.42	0.00	31,388.30
Nutrition	1,780.50	0.00	0.00	1,780.50
Relief on Account of Natural Calamities	1,703.76	0.00	0.00	1,703.76
B.8- Others				
Other Social Services	224.41	32.34(b)	0.00	256.75
Secretariat- Social Services	254.56	0.00	0.00	254.56
Total Social Services (B)	**1,02,475.28**	**7,437.43**	**293.94**	**1,10,206.65**
C- Economic Services				
C.1- Agriculture and Allied Activities				
Crop Husbandry	5,781.52	69.90	0.00	5,851.42
Soil and Water Conservation	69.60	0.00	0.00	69.60
Animal Husbandry	683.79	23.50	0.00	707.29
Dairy Development	80.55	0.14	0.00	80.69
Fisheries	134.34	7.03	0.00	141.37
Forestry and Wild Life	507.99	73.95	0.00	581.94
Food, Storage and Warehousing	249.18	87.14	0.00	336.32
Agricultural Research and Education	215.76	2.27	0.00	218.03
Co-operation	311.93	148.45	0.00	460.38
Other Agricultural Programmes	64.08	41.82	0.00	105.90
C.2- Rural Development				
Special Programmes for Rural Development	617.98	0.00	0.00	617.98
Rural Employment	6,657.79	0.00	0.00	6,657.79

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

	Actuals for 2021-2022 (₹ in Crore)			
	Revenue	Capital	L & A	Total
Land Reforms	28.63	0.00	0.00	28.63
Other Rural Development Programmes	7,176.73	481.65	0.00	7,658.38
C.3- Special Areas Programmes				
Hill Areas	913.87	0.00	0.00	913.87
Other Special Areas Programmes	220.51	432.76	0.00	653.27
C.4- Irrigation and Flood Control				
Major Irrigation	257.76	612.71	0.00	870.47
Medium Irrigation	51.84	47.74	0.00	99.58
Minor Irrigation	513.66	471.49	0.00	985.15
Command Area Development	0.00	0.00	0.00	0.00
Flood Control and Drainage	369.28	898.75	0.00	1,268.03
C.5- Energy				
Power	1,549.76	1,300.94	500.00	3,350.70
Non-Conventional Sources of Energy	32.45	15.13	0.00	47.58
C.6- Industry and Minerals				
Village and Small Industries	276.43	63.63	1.94	342.00
Industries	48.36(c)	0.00	0.00	48.36
Non- Ferrous Mining and metallurgical Industries	4.59	0.00	0.00	4.59
Chemicals and Pharmaceutical Industries	0.00	5.20	21.25	26.45
Engineering Industries	0.00	0.00	0.10	0.10
Telecommunication and Electronic Industries	0.00	1.13	0.00	1.13
Consumer Industries	0.00	35.81	109.77	145.58
Other Industries	0.00	0.00	3.10	3.10
Other Outlays on Industries and Minerals	0.00	369.51	0.00	369.51
C.7- Transport				
Ports and Light Houses	1.43	0.00	0.00	1.43
Civil Aviation	2.85	0.04	0.00	2.89
Roads and Bridges	500.85	4,079.31	0.00	4,580.16

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

Actuals for 2021-2022 (₹ in Crore)

	Revenue	Capital	L & A	Total
Road Transport	1,110.92	38.08	100.58	1,249.58
Inland Water Transport	0.08	89.65	28.55	118.28
Other Transport Services	0.00	0.00	12.89	12.89
C.8- Science, Technology and Environment				
Other Scientific Research	26.31	0.00	0.00	26.31
Ecology and Environment	19.35	0.00	0.00	19.35
C.9- General Economic Service				
Secretariat- Economic Services	147.65	0.00	0.00	147.65
Tourism	53.85	55.85	3.00	112.70
Census Surveys and Statistics	27.47	0.00	0.00	27.47
Civil Supplies	103.86	0.00	0.00	103.86
General Financial and Trading Institutions	0.00	47.78	25.00	72.78
Other General Economic Service	21.64	0.45	0.00	22.09
Total Economic Services (C)	**28,834.64**	**9,501.81**	**806.17**	**39,142.62**
D- Grants-In-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	354.38	0.00	0.00	354.38
E- Public Debt				
Internal Debt of the State Government	0.00	0.00	30,218.32	30,218.32
Loans and Advances from the Central Government	0.00	0.00	1,321.56	1,321.56
F- Loans and Advances				
Loans to Government Servants etc.	0.00	0.00	1.97	1.97
Total : Grants-In-Aids and Contributions, Public Debt and Loans	354.38	0.00	31,541.85	31,896.23
Total : Expenditure in Consolidated Fund	**2,10,159.66**	**17,484.08**	**32,641.97**	**2,60,285.71(**)**

(a) Includes ₹57.89 crore, ₹67.65 crore and ₹2.94 crore incurred as Technical Education Sports and Youth Services Art and Culture respectively.

(b) Includes ₹22.36 crore incurred as Labour and Employments.

(c) Includes ₹4.66 crore and ₹20.23 crore incurred as Engineering Industries and Consumer Industries respectively.

(x) An amount of ₹0.08 lakh incurred during 2021-2022.

(**)(a) Grand total of Expenditure in Consolidated Fund in crore ₹2,60,285.71. (b) Grants total as per absolute figure from VLC (in rupees): 26,02,85,69,31,755.05. (c) Grand Total as per absolute figure in crore ₹2,60,285.69. (d) Difference between (a) and (c) in crore : 0.02 crore. The difference of 0.02 crore between Grand Total Figure in Statement and Grand Total figure from absolute figure is because of Rounding.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE **(₹ in Crore)**

	2021-2022			2020-2021			2019-2020		
Object of Expenditure	**Rev**	**Cap**	**Total**	**Rev**	**Cap**	**Total**	**Rev**	**Cap**	**Total**
Grants-in-aid-General	45,987.78	0.00	45,987.78	30,539.23	0.00	30,539.23	33,807.08	0.00	33,807.08
Interest/Dividend	36,597.92	0.00	36,597.92(a)	33,702.90	0.00	33,702.90	31,601.70	0.00	31,601.70
Grants-in-aid-Salaries	33,978.27	0.00	33,978.27	32,591.96	0.00	32,591.96	27,815.23	0.00	27,815.23
Pension/Gratuities	26,581.09	0.00	26,581.09 (b)	21,319.93	0.00	21,319.93	17,704.08	0.00	17,704.08
Salaries	20,628.21	0.00	20,628.21	19,839.70	0.00	19,839.70	16,915.08	0.00	16,915.08
Subsidies	16,659.99	0.00	16,659.99	12,376.71	0.00	12,376.71	9,709.23	0.00	9,709.23
Major Works / Land and Buildings	0.00	16,600.85	16,600.85	0.00	12,678.00	12,678.00	0.00	15,752.44	15,752.44
Grants for creation of Capital Assets	10,371.04	0.00	10,371.04	10,449.78	0.00	10,449.78	8,249.29	0.00	8,249.29
Wages	4,772.32	0.00	4,772.32	4,228.06	0.00	4,228.06	3,836.24	0.00	3,836.24
Other Charges	3,593.20	0.00	3,593.22	6,171.20	0.00	6,171.20	4,406.77	0.00	4,406.77
Scholarships and Stipends	2,995.92	0.00	2,995.92	1,414.96	0.00	1,414.96	1,770.26	0.00	1,770.26
Materials and Supplies / Stores and Equipments	2,832.73	0.00	2,832.73	1,642.97	0.00	1,642.97	2,647.18	0.00	2,647.18
Inter-Account transfer	1,985.24	275.65	2,260.89	4,047.38	524.44	4,571.82	2,284.46	444.21	2,728.67
Maintenance	1,242.01	0.00	1,242.01	1,116.13	0.00	1,116.13	1,187.54	0.00	1,187.54
Office Expenses	837.18	0.00	837.19	832.87	0.00	832.87	822.53	0.00	822.53
Minor Works/Maintenance	745.74	0.10	745.84	764.86	0.06	764.92	793.33	0.00	793.33
Outsourcing of Security, Cleaning and House Keeping Services	570.99	0.00	570.99	520.07	0.00	520.07	420.39	0.00	420.39
Machinery and Equipment / Tools and Plants	0.50	466.79	467.29	0.26	480.09	480.35	0.31	553.49	553.80
Investments	0.00	416.63	416.63	0.00	133.95	133.95	0.00	727.16	727.16
Purchase	376.68	0.00	376.68	441.64	0.00	441.64	315.81	0.00	315.81
Medical Reimbursements under WBHS 2008	314.24	0.00	314.24	232.94	0.00	232.94	249.57	0.00	249.57

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE **(₹ in Crore)**

	2021-2022			2020-2021			2019-2020		
Object of Expenditure	**Rev**	**Cap**	**Total**	**Rev**	**Cap**	**Total**	**Rev**	**Cap**	**Total**
P.O.L. (Police, Ambulance, etc.)	288.18	0.00	288.18	216.24	0.00	216.24	181.66	0.00	181.66
Payment of Professional and Special Services	259.49	0.36	259.85	190.04	0.10	190.14	189.41	5.32	194.73
Computerization	233.33	5.12	238.45	245.79	6.07	251.86	168.88	6.13	175.01
Advertisement and Publicity Expenses	147.84	0.00	147.84	196.03	0.00	196.03	189.97	0.00	189.97
Other Capital Expenditure	0.00	121.37	121.37	0.00	144.87	144.87	0.00	296.67	296.67
Contributions	110.33	0.00	110.33	110.22	0.00	110.22	18.56	0.00	18.56
Rent, Rates and Taxes	103.77	0.00	103.77	85.33	0.00	85.33	67.42	0.00	67.42
Regeneration	0.00	65.66	65.66	0.00	54.87	54.87	0.00	69.06	69.06
Motor Vehicles	3.01	49.90	52.91	1.09	17.66	18.75	0.01	45.55	45.56
Travel Expenses	50.67	0.00	50.67	55.42	0.00	55.42	63.60	0.00	63.60
Arms and Ammunition	40.22	0.00	40.22	39.35	12.88	52.23	20.25	7.80	28.05
Clothing and Tentage (Police Uniform)	37.85	0.00	37.85	34.30	0.00	34.30	37.39	0.00	37.39
Medical Reimbursements	26.81	0.00	26.81	18.24	0.00	18.24	20.42	0.00	20.42
Publications	18.12	0.00	18.12	7.48	0.00	7.48	10.73	0.00	10.73
Secret Service Expenditure	16.52	0.00	16.52	20.07	0.00	20.07	18.05	0.00	18.05
Hospital and Sanitary Charges	14.45	0.00	14.45	0.50	0.00	0.50	0.68	0.00	0.68
Other Administrative Expenses	7.23	0.00	7.24	4.78	0.00	4.78	9.58	0.00	9.58
Training	5.64	0.00	5.64	7.45	0.00	7.45	10.24	0.00	10.24
Rewards	2.46	0.00	2.46	2.00	0.00	2.00	1.68	0.00	1.68
Employees Provident Fund	0.88	0.00	0.88	0.15	0.00	0.15	0.07	0.00	0.07
Other Contractual services	0.41	0.00	0.41	0.00	0.00	0.00	0.00	0.00	0.00

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE **(₹ in Crore)**

Object of Expenditure	2021-2022 Rev	2021-2022 Cap	2021-2022 Total	2020-2021 Rev	2020-2021 Cap	2020-2021 Total	2019-2020 Rev	2019-2020 Cap	2019-2020 Total
Loan and Advances	0.00	0.00	0.00	0.00	7.50	7.50	0.00	0.00	0.00
Renewals and Replacements	0.06	0.00	0.06	0.16	0.00	0.16	0.28	0.00	0.28
Escort Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.02
Total :	**2,12,438.32**	**18,002.43**	**2,30,440.79**	**1,83,468.19**	**14,060.49**	**1,97,528.68**	**1,65,544.92**	**17,907.83**	**1,83,452.75**
Deduct Recoveries	**(-)2,278.68**	**(-) 518.34**	**(-) 2,797.06**	**(-) 5,546.91**	**(-) 1,026.75**	**(-) 6,573.66**	**(-) 2,969.80**	**(-) 1,937.32**	**(-) 4,907.12**
Grand Total :	**2,10,159.64**	**17,484.09**	**2,27,643.73**	**1,77,921.28**	**13,033.74**	**1,90,955.02**	**1,62,575.16**	**15,970.51**	**1,78,545.63**

(a) This include detail head '45- interest/dividend' and exclude ₹74.29 crore as committment charges under Major Head '2049' & ₹100 crore as Service of Debt.
(b) This excludes Medical Reimbursments and Other Charges.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-2021	Progressive Expenditure 2020-2021	Expenditure during 2021-2022	Progressive Expenditure 2021-2022	Increase(+)/ Decrease(-) in percentage
		1	2	3	4	5
				(₹ in Crore)		
EXPENDITURE HEADS (CAPITAL ACCOUNT)						
A.	**Capital Account of General Services**					
4055	Capital Outlay on Police	139.62	1,135.25	166.42	1,301.67	19.19
4058	Capital Outlay on Stationery and Printing	0.00	0.54	0.00	0.54	0.00
4059	Capital Outlay on Public Works	401.89	5,400.07	374.59	5,774.66	(-)6.79
4070	Capital Outlay on other Administrative Services	4.08	431.23	3.83	435.06	(-)6.13
	Total: A. Capital Account of General Services	**545.59**	**6,967.09**	**544.84**	**7,511.93**	**(-)0.14**
B.	**Capital Account of Social Services**					
(a)	**Capital Account of Education, Sports, Art and Culture**					
4202	Capital Outlay on Education, Sports, Art and Culture	224.03	5,170.48	234.03	5,404.51	4.46
	Total: (a) Capital Account of Education , Sports, Art and Culture	**224.03**	**5,170.48**	**234.03**	**5,404.51**	**4.46**
(b)	**Capital Account of Health and Family Welfare**					
4210	Capital Outlay on Medical and Public Health	903.31	10,389.54	1,090.57	11,480.11	20.73
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	**903.31**	**10,477.55**	**1,090.57**	**11,568.12**	**20.73**
(c)	**Capital Account of Water Supply, Sanitation, Housing and Urban Development**					
4215	Capital Outlay on Water Supply and Sanitation	656.27	9,644.08	3,643.29	13,287.37	455.15
4216	Capital Outlay on Housing	56.58	5,235.65	54.24	5,289.89	(-)4.14
4217	Capital Outlay on Urban Development	1,499.73	11,249.41	1,956.50	13,205.91	30.46

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-2021	Progressive Expenditure 2020-2021	Expenditure during 2021-2022	Progressive Expenditure 2021-2022	Increase(+)/ Decrease (-) in percentage
		1	2	3	4	5
				(₹ in Crore)		
	Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	**2,212.58**	**26,129.14**	**5,654.03**	**31,783.17**	**155.54**
(d)	**Capital Account of Information and Broadcasting**					
4220	Capital Outlay on Information and Publicity	10.41	109.49	4.46	113.95	(-)57.16
	Total: (d) Capital Account of Information and Broadcasting	**10.41**	**109.49**	**4.46**	**113.95**	**(-)57.16**
(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	263.79	1,123.62	160.58	1,284.20	(-)39.13
	Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	**263.79**	**1,123.62**	**160.58**	**1,284.20**	**(-)39.13**
(g)	**Capital Account of Social Welfare and Nutrition**					
4235	Capital Outlay on Social Security and Welfare	313.83	4,890.90	261.42	5,152.32	(-)16.70
	Total: (g) Capital Account of Social Welfare and Nutrition	**313.83**	**4,890.90**	**261.42**	**5,152.32**	**(-)16.70**
(h)	**Capital Account of Other Social Services**					
4250	Capital Outlay on Other Social Services	22.02	703.56	32.34	735.90	46.87
	Total: (h) Capital Account of Other Social Services	**22.02**	**703.56**	**32.34**	**735.90**	**46.87**
	Total: B. Capital Account of Social Services	**3,949.97**	**48,604.74**	**7,437.43**	**56,042.17**	**88.29**
C.	**Capital Account of Economic Services**					
(a)	**Capital Account of Agriculture and Allied Activities**					
4401	Capital Outlay on Crop Husbandry	92.68	2,486.89	69.90	2,556.79	(-)24.58

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-2021	Progressive Expenditure 2020-2021	Expenditure during 2021-2022	Progressive Expenditure 2021-2022	Increase(+)/ Decrease (-) in percentage
		1	2	3	4	5
				(₹ in Crore)		
4402	Capital Outlay on Soil and Water Conservation	0.00	1.07	0.00	1.07	0.00
4403	Capital Outlay on Animal Husbandry	22.80	373.14	23.50	396.64	3.07
4404	Capital Outlay on Dairy Development	(-) 0.15	114.44	0.12	114.59	(-)193.33
4405	Capital Outlay on Fisheries	26.28	488.52	7.03	495.55	(-)73.25
4406	Capital Outlay on Forestry and Wild Life	64.38	348.06	73.95	422.02	14.86
4407	Capital Outlay on Plantations	0.00	29.14	0.00	29.14	0.00
4408	Capital Outlay on Food Storage and Warehousing	129.37	1,209.21	87.14	1,296.35	(-)32.64
4415	Capital Outlay on Agricultural Research and Education	0.54	78.54	2.27	80.81	320.37
4425	Capital Outlay on Co-operation	48.19	370.24	148.45	518.69	208.05
4435	Capital Outlay on other Agricultural Programmes	24.28	694.64	41.82	736.46	72.24
	Total: (a) Capital Account of Agriculture and Allied Activities	**408.37**	**6,193.89**	**454.20**	**6,648.09**	**11.22**
(b)	**Capital Account of Rural Development**					
4515	Capital Outlay on other Rural Development Programmes	1,914.92	6,679.86	481.65	7,161.51	(-)74.85
	Total: (b) Capital Account of Rural Development	**1,914.92**	**6,679.86**	**481.65**	**7,161.51**	**(-)74.85**
(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	561.43	8,620.06	432.76	9,052.82	(-)22.92
	Total: (c) Capital Account of Special Areas Programme	**561.43**	**8,638.47**	**432.76**	**9,071.23**	**(-)22.92**
(d)	**Capital Account of Irrigation and Flood Control**					
4700	Capital Outlay on Major Irrigation	599.93	2,293.90	612.71	2,906.61	2.13
4701	Capital Outlay on Medium Irrigation	56.32	2,067.92	47.74	2,115.66	(-)15.23

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-2021	Progressive Expenditure 2020-2021	Expenditure during 2021-2022	Progressive Expenditure 2021-2022	Increase(+)/ Decrease (-) in percentage
		1	2	3	4	5
				(₹ in Crore)		
4702	Capital Outlay on Minor Irrigation	422.73	5,061.55	471.49	5,533.04	11.53
4705	Capital Outlay on Command Area Development	0.00	157.47	0.00	157.47	0.00
4711	Capital Outlay on Flood Control Projects	587.24	9,182.89	898.75	10,081.64	53.05
	Total: (d) Capital Account of Irrigation and Flood Control	**1,666.22**	**18,763.73**	**2,030.69**	**20,794.42**	**21.87**
(e)	**Capital Account of Energy**					
4801	Capital Outlay on Power Projects	605.40	16,017.38	1,300.94	17,318.32	114.89
4810	Capital Outlay on Non-Conventional Sources of Energy	0.25	0.25	15.13	15.38	5,952.00
	Total: (e) Capital Account of Energy	**605.65**	**16,017.63**	**1,316.07**	**17,333.70**	**117.30**
(f)	**Capital Account of Industry and Minerals**					
4851	Capital Outlay on Village and Small Industries	97.09	1,550.56	63.63	1,614.19	(-)34.46
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	8.15	759.68	5.20	764.88	(-)36.20
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	0.00	233.58	1.13	234.71	0.00
4860	Capital Outlay on Consumer Industries	0.00	283.78	35.81	319.59	0.00
4875	Capital Outlay on Other Industries	0.00	4.93	0.00	4.93	0.00
4885	Other Capital Outlay on Industries and Minerals	51.91	2,112.75	369.51	2,482.26	611.83
	Total: (f) Capital Account of Industry and Minerals	**157.15**	**6,590.57**	**475.28**	**7,065.85**	**202.44**

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2020-2021	Progressive Expenditure 2020-2021	Expenditure during 2021-2022	Progressive Expenditure 2021-2022	Increase(+)/ Decrease (-) 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	0.00	22.28	0.04	22.32	0.00
5054	Capital Outlay on Roads and Bridges	3,046.72	29,631.17	4,079.31	33,710.48	33.89
5055	Capital Outlay on Road Transport	38.39	1,291.56	38.08	1,329.64	(-) 0.81
5056	Capital Outlay on Inland Water Transport	49.13	442.93	89.65	532.58	82.48
5075	Capital Outlay on other Transport Services	0.00	362.63	0.00	362.63	0.00
	Total: (g) Capital Account of Transport	**3,134.24**	**31,750.57**	**4,207.08(a)**	**35,957.65(a)**	**34.23**
(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	54.73	572.62	55.85	628.47	2.05
5465	Investments in General Financial and Trading Institutions	33.41	234.40	47.78	282.18	43.01
5475	Capital Outlay on other General Economic Services	2.06	118.74	0.45	119.18	(-) 78.16
	Total: (j) Capital Account of General Economic Services	**90.20**	**925.76**	**104.08**	**1,029.84**	**15.39**
	Total: C. Capital Account of Economic Services	**8,538.18**	**95,567.44**	**9,501.81**	**1,05,069.25**	**11.29**
	Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)	**13,033.74**	**1,51,139.27**	**17,484.08**	**1,68,623.35**	**34.14**

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

(**)(a) Grand total of Expenditure Heads in crore ₹1,68,623.36. (b) Grand total as per absolute figure from VLC (in rupees): 16,86,23,34,94,700.57. (c) Grand Total as per absolute figure in crore ₹1,68,623.35. (d) Difference between (a) and (c) in crore : 0.01 crore. The difference of 0.01 crore between Grand Total Figure in Statement and Grand Total figure from absolute figure is because of Rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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 2021-2022 Government invested ₹416.63 crore, out of which in State Government PSU (₹221.14 crore), Banks (₹19.89 crore), Co-operative Bank and Societies (₹5.60 crore), Statutory Corporation(₹142.11 crore) and Other Joint Stock Company (₹27.89). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2019-2020, 2020-2021 and 2021-2022 were ₹18,154.37 crore, ₹18,288.32 crore and ₹18,704.98 crore respectively and the dividend/interest received there from was ₹47.46 crore, ₹81.96 crore and ₹1.99 crore respectively. Further details are given in Statement No.19(1).

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

(₹ in Crore)

Sl No.	Name of Undertaking/Scheme	Major Head under which accounted for	Year of Account	Capital Employed	Profit (+) / Loss(-)	Percentage of Profit/ Loss to Capital Employed
1	Scheme for Public Distribution of food grains (PDS)	2408-Food, Storage and Warehousing	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	2019-2022	(-) 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	1996-1997	1.81	(-) 1.09	(-) 60.22
8	Directorate of Brick Production Mechanised Brick Factory-Palta	2852-Industries	2009-2010	(-) 6.82	0.60	(-) 8.80
9	Directorate of Cinchona and other Medicinal Plants	2551-Hill Areas	2013-2014	(-) 49.84	(-) 65.76	(-) 1,31.94
10	Wood Industries Centre, Kalyani (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	6.36	(-) 0.53	(-) 8.33
11	Wood Industries Centre, Durgapur (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	4.45	(-) 0.48	(-) 10.79
12	Wood Industries Centre, Siliguri (Closed w.e.f. 21.11.2006)	2851-Village and Small Industries	1997-1998	2.95	(-) 0.36	(-) 12.20
13	Undertaking of Darjeeling Ropeway Co. Ltd. (Closed w.e.f. 01.04.2006)	2852-Industries	1982-1983	0.26	(-) 0.04	(-) 15.38
14	Scheme for production of Shark Liver Oil, Fish meal etc. (Closed)	2405-Fisheries	1993-1994	0.01	(-) 0.01	(-) 100.00
15	Surgical Instrument Servicing Station, Baruipur	2851-Village and Small Industries	1997-1998	1.76	(-) 0.19	(-) 10.80

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.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

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	1997-1998
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	1997-1998
Mechanised Brick Factory, Palta	2852- Industries	2010-2011
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	2012-2013
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

Note: The above information is as of 31.03.2022.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2021	Receipt during the year	Repayments during the year	Balance as on 31 March 2022	Net Increase(+) /Decrease(-) Amount	Net Increase(+) /Decrease(-) *Per cent*	As a *Per cent* of total liabilities
	(₹ in Crore)						
A. Public Debt							
6003 Internal Debt of the State Government	**4,04,017.68**	**69,066.30**	**30,218.32**	**4,42,865.66**	**38,847.98**	**10**	**83**
Market Loans	3,40,434.96	67,389.75	22,190.60	3,85,634.11	45,199.15	**13**	**72**
Ways & Means Advances from RBI	0.00	193.36	193.36	0.00	0.00	*	**0**
Bonds	2.30	0.00	0.00	2.30	0.00	0	**0**
Loans from Financial Institutions	6,584.00	1,483.19	1,494.37	6,572.82	(-) 11.18	**0**	**1**
Special Securities issued to National Small Savings Fund	56,996.42	0.00	6,339.99	50,656.43	(-) 6,339.99	**(-)11**	**9**
Other Loans	0.00	0.00	0.00	0.00	0.00	**0**	**0**
6004 Loans and Advances from the Central Government	**20,229.71**	**8,514.54(a)**	**1,321.56(a)**	**27,422.69**	**7,192.98**	**36**	**5**
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	8,013.62	8,348.83	707.93	15,654.52	7,640.90	**95**	**3**
Pre-1984-85 Loans	4.83	0.00	0.00	4.83	0.00	**0**	**0**
Non-Plan Loans	(-) 992.95	1.44	(-) 4,445.74	3,454.23	4,447.18	**448**	**1**
Loans for State/Union Territory Plan Schemes	13,204.26	164.27	5,059.36	8,309.17	(-) 4,895.09	**(-) 37**	**2**
Loans for Central Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	**0**	**0**
Total Public Debt	**4,24,247.39**	**77,580.84**	**31,539.88**	**4,70,288.35**	**46,040.96**	**11**	**88**
B. Other Liabilities - Public Accounts							
Small Savings, Provident Funds etc.	19,517.81	3,588.85	1,670.53	21,436.13	1,918.32	10	4
Reserve funds bearing interest	1,925.77	1,871.63	1,546.37	2,251.03	325.26	17	0
Reserve funds not bearing interest	637.12	1,519.64	1,893.38	263.38	(-) 373.74	(-) 59	0
Deposits bearing interest	22,928.21	6,272.96	2,997.15	26,204.02	3,275.81	14	5
Deposits not bearing interest	17,173.51	1,06,856.18	1,07,994.46	16,035.23	(-) 1,138.28	(-) 7	3
Total other liabilities	**62,182.42**	**1,20,109.26**	**1,16,101.89**	**66,189.79**	**4,007.37**	**6**	**12**
Total Public Debt and other liabilities	**4,86,429.81**	**1,97,690.10**	**1,47,641.77**	**5,36,478.14**	**50,048.33**	**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 ₹50,048.33 crore during the year.

(a) Actual ₹991.99 crore was received from Government of India and ₹1,380.08 crore was repaid during 2021-22.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Explanatory Notes-

1- Internal Debt of the State Government:

Market Loans bearing Interest:- These are long term loans (which have a currency of more than 12 months raised in the open market to finance various projects etc. During the year loan of ₹2,000.00 Crore, ₹3,000.00 Crore, ₹3,000.00 Crore, ₹2,500.00 Crore, ₹1,500.00 Crore, ₹1,500.00 Crore, ₹2,500.00 Crore, ₹1,000.00 Crore, ₹1,500.00 Crore, ₹2,500.00 Crore, ₹1,500.00 Crore, ₹2,500.00 Crore, ₹1,000.00 Crore, ₹3,500.00 Crore, ₹2,500.00 Crore, ₹2,500.00 Crore, ₹1,000.00 Crore, ₹1,500.00 Crore, ₹1,000.00 Crore, ₹2,500.00 Crore, ₹3,000.00 Crore, ₹4,000.00 Crore, ₹2,500.00 Crore, ₹1,000.00 Crore, ₹3,000.00 Crore, ₹3,000.00 Crore, ₹3,000.00 Crore, ₹3,000.00 Crore & ₹4,390.00 Crore bearing 6.83 *per cent,* 6.65 *per cent,* 7.06 *per cent,* 6.79 *per cent,* 6.83 *per cent,* 7.02 *per cent,* 6.99 *per cent,* 7.00 *per cent,* 6.79 *per cent,* 6.99 *per cent,* 7.12 *per cent,* 6.85 *per cent,* 6.98 *per cent,* 6.99 *per cent,* 7.05 *per cent,* 7.08 *per cent,* 7.00 *per cent,* 6.98 *per cent,* 6.91 *per cent,* 6.94 *per cent,* 7.05 *per cent,* 7.12 *per cent,* 7.14 *per cent,* 7.23 *per cent,* 7.48 *per cent,* 7.17 *per cent,* 7.46 *per cent,* 7.40 *per cent* and 7.36 *per cent* interest respectively were raised. These loans are redeemable in May 2031, June 2028, June 2036, June 2028, July 2028, July 2031, July 2030, August 2031, August 2028, August 2031, September 2051, September 2031, September 2036, September 2036, October 2036, October 2041, November 2031, November 2037, November 2031, December 2036, December 2036, December 2036, January 2032, January 2032, January 2037, March 2032, March 2040, March 2038 and March 2032 respectively.

Arrangement for amortisation - a) Consolidated Sinking Fund: The following arrangements have been made for amortization of loans raised in the open market from the year 2004-2005. The operation of the scheme has come into force with effect from the financial year 1999-2000. The Government has not made any specific amortization arrangement for repayment of Market Loans since 2004-2005. At the end of the accounting year 2021-2022 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹11,101.65 crore.

b) Sinking Fund: The balance in the fund at the commencement and end of 2021-2022 are given below:-

	Balance on 1 April 2021	Addition during the year	Withdrawal during the year	Balance on 31 March 2022
		(₹ in Crore)		
Sinking Fund	**10,196.77**	**904.89**	**0.00**	**11,101.65**

2. Ways and Means Advances from the Reserve Bank of India

Under an agreement with Reserve Bank of India, the State Government has to maintain with the Bank daily minimum balance of ₹2.48 crore w.e.f. 01.05.2000. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ways and Means Advance/Overdraft from the Bank. During the year, Ways and Means Advance for ₹193.36 crore was taken from the bank, ₹193.36 crore was repaid in full in this year and an amount of ₹0.02 crore was paid as interest on this Advance.

3. Loans from other Institutions -

Loans from other Institutions:- These represent loans from autonomous bodies like National Bank for Agriculture & Rural Development, the State Trading Corporation, West Bengal Infrastructure Development Finance Corporation, the Indian Dairy Corporation, the Khadi and Village Industries Commission, the Rural Electrification Corporation, the Housing and Urban Development Corporation, Indian Central Oilseeds Committees. The full particulars of outstanding loans are given in Annexure to Statement No. 17. Government 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(a)

During 2021-2022 loans to the extent of ₹991.99 crore (Actual) were received by the State Government from the Government of India and ₹1,380.08 crore (Actual) were paid towards repayment of loans along with interest of ₹530.41 crore. No repayment has become overdue against loans taken from Government of India during 2021-2022. Govt. of West Bengal has not considered any amortisation arrangement necessary of loans obtained from Govt. of India.

5.Small Savings, Provident Funds, etc.:

This comprises mainly Provident Funds balances of Government servants and balances under State Government employees Group Insurance scheme. Details are given in Statement 17(a).

6. Appropriation for reduction or avoidance of Debt:

Annual Contribution are made to Sinking Fund from Revenue Account under Head '2048-Appropriation for reduction or avoidance of debt' for amortisation of Loans at such rates as Government may decide from time to time.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(ii) Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2020-21 and 2021-22 were as shown below:-

		2021-2022	2020-2021	Net increase(+)/ decrease(-) during the year
			(₹ in Crore)	
(i) Gross debt and other obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds, etc.		4,91,724.48	4,43,765.20	47,959.28
(b) Other obligations		44,753.66	42,664.61	2,089.05
	Total - (i)	5,36,478.14	4,86,429.81	50,048.33
(ii) Interest paid by Government				
(a) On public debt and Small Savings, Provident Funds, etc.		35,242.23	32,590.05	2,652.18
(b) Other obligations		1,429.98	1,191.46	238.53
	Total - (ii)	36,672.21	33,781.51	2,890.70
(iii) Deduct				
(a) Interest received on loans and advances given by Government		210.26	2,760.77	(-) 2,550.51
(b) Interest realised on investment of cash balance		95.34	62.87	32.47
	Total -(iii)	305.60	2,823.64	(-)2,518.04
(iv) Net interest charges		36,366.61	30,957.87	5,408.74
(v) Percentage of gross interest item (ii) to total revenue receipts		21	23	(-)1.76
(vi) Percentage of net interest item (iv) to total revenue receipts		20	21	(-)0.86

Government also received during the year ₹1.58 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 2021	Disbursements during this year	Repayments during this year	Write -off of irrecoverable loans and advances	Balance on 31 March 2022 (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	1,941.00	257.25	0.00	0.00	2,198.25	(-) 257.25	612.31
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	346.24
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.75	0.00	0.00	0.00	4.75	0.00	0.16
Statutory Corporations	681.06	94.08	0.00	0.00	775.14	(-) 94.08	1,073.29
Government Companies	9,971.53	720.21	55.97	0.00	10,635.77	(-) 664.24	6,598.38
Co-operative Societies/ Co-operative Corporations/ Banks	775.96	28.58	0.08	0.00	804.46	(-) 28.50	52.21
Others	2,068.51	0.00	0.01	0.00	2,068.50	0.01	1,040.90
Government Servant	6.39	1.97	1.99	0.00	6.37	0.02	#
Miscellaneous	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	**16,106.29**	**1,102.09**	**58.05**	**0.00**	**17,150.33**	**(-)1,044.04**	**9,723.55**

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 2021-2022					

* 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 Government regarding any undertakings against which loans are outstanding but have gone under liquidation. However, as per available information one Loanee viz, EMC Limited has availed the resolution under IBC Code-2016 under which all loans/dues given by the State Government was extinguished.

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 2021	Disbursements during this year	Repayments during this year	Write -off of irrecoverable loans and advances	Balance on 31 March 2022 (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	1,941.00	257.25	0.00	0.00	2,198.25	(-)257.25	612.31
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	346.24
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.75	0.00	0.00	0.00	4.75	0.00	0.16
Statutory Corporations	80.00	0.00	0.00	0.00	80.00	0.00	0.00
Government Companies	1,856.83	36.69	0.00	0.00	1,893.52	(-)36.69	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	34.16
Total- Social Services	**4,592.54**	**293.94**	**0.00**	**0.00**	**4,886.48**	**(-)293.94**	**992.92**
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	601.06	94.08	0.00	0.00	695.14	(-)94.08	1,073.29
Government Companies	8,114.70	683.52	55.97	0.00	8,742.25	(-)627.55	6,598.38
Co-operative Societies/ Co-operative Corporations/ Banks	775.95	28.58	0.08	0.00	804.45	(-)28.50	52.21
Others	2,012.20	0.00	0.01	0.00	2,012.19	0.01	1,006.74
Total- Economic Services	**11,506.78**	**806.18**	**56.06**	**0.00**	**12,256.90**	**(-)750.12**	**8,730.63**
Loans to Government Servants							
Government Servant	6.39	1.97	1.99	0.00	6.37	0.02	#
Total- Government Servant	**6.39**	**1.97**	**1.99**	**0.00**	**6.37**	**0.02**	
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	**16,106.29**	**1,102.09**	**58.05**	**0.00**	**17,150.33**	**(-)1,044.04**	**9,723.55**

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 increase and plus figure represents net decrease in Loan amount during the year. # No information available.
Figures in Column 8 exhibit interest payment in arrear in respect of the loans the detailed accounts of which are maintained by the Accounts Office.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section : 3 Summary of Repayment in Arrears From Loanee Group (₹ in Crore)

Loanee Group	Amount of arrears as on 31 March 2022			Earliest Period to which arrears relate	Total loans outstanding against the Loanee group on 31 March 2022
	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	368.35	612.31	980.66	1975-1976	2,196.36
Urban Development Authorities	278.67	346.24	624.91	1981-1982	639.27
Housing Boards	0.07	0.05	0.12	-	0.00
State Housing Corporations	0.40	0.16	0.56	-	(-)0.09
Statutory Corporations	698.63	1,073.29	1,771.92	1970-1971	686.80
Government Companies	4,532.16	6,598.38	11,130.54	1975-1976	8,306.03
Co-operative Societies/ Co-operative Corporations/ Banks	71.78	52.21	123.99	2000-2001	522.51
Others	1,256.77	1,040.90	2,297.67	1969-1970	1,144.48
Government Servant	#	#	#	#	7.82
Miscellaneous	#	#	#	#	0.58
Total	**7,206.94**	**9,723.55**	**16,930.49**		**13,505.90**

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 ₹9,498.01 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

No information available.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2020-2021 and 2021-2022

Name of the concern	2021-2022			2020-2021		
	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	210.26	0.00	4	190.37	0.00
2. Central Government PSU	5	477.59	0.00	5	477.59	0.00
3. Co-operative Banks and Societies (a)	2,091(a)	744.16	0.21	2,091(*)	738.56	0.03
4. Other Joint Stock Companies	25	126.75	0.00	25	98.86	0.00
5. Others	13	197.40	0.00	13	197.40	0.00
6. State Government PSU	57	16,073.41(**)	157.73	57(b)	15,852.27	1.96
7. Statutory Corporation	7	875.38	0.00	7(b)	733.27	0.00
Total	2,202	18,704.95 ($)	157.94	2,202(b)	18,288.32	1.99

(*) Correct figure has been depicted as a result of reconciliation. (**) ₹5.20 crores is booked as "Short Term Loan" in Durgapur Chemicals Limited Accounts.

($) Excludes ₹10.42 crore(Durgapur Chemicals-2.11 crore + GSTN-8.31 crore) invested during Financial Year 2021-2022 but was not included in the Statement due to non submission of vouchers by the State Government before the closure of Annual Accounts for Financial Year 2021-2022 and includes ₹22.58 crore pertaining to the Financial Year 2020-2021.

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

(b) The number of concerns has been shown ion the Finance Accounts 2020-2021 as Organisation-wise, but these are shown in the Finance Accounts 2021-2022 as Concern-wise. Hence, the number of concerns is 57 instead of 49 in respect of State Government PSU and this is also 7 instead of 6 in respect of Statutory Corporation. In this regard, total concerns are 2,202 instead of 2,193.

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 2022 in various sectors are shown below:-

Sector-wise disclosures for each class of Guarantees **(₹ in Crore)**

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 (8)	5,289.01	0.00	7,670.27(a)	0.00	3,915.00	2,904.46	0.00	0.00	8,680.81	0.00	149.65	0.00	-
2.	Cooperation (3)	1,920.00	0.00	1,394.56(b)	0.00(b)	306.72	555.73	0.00	0.00	1,145.55	0.00	0.00	0.00	-
3.	Finance (9)	3,550.00	0.00	1,400.00	0.00	3,550.00	0.00	0.00	0.00	4,950.00	0.00	0.00	0.00	-
4.	Backward Classes Welfare (5)	30.00	0.00	107.45(c)	0.00(c)	0.00	13.46	0.00	0.00	93.99	0.00	0.00	0.00	-
5.	Panchayats & Rural Development (1)	0.00	0.00	397.93	0.00	0.00	397.93	0.00	0.00	0.00	0.00	0.00	0.00	-
6.	Tribal Development (1)	30.00	0.00	16.09(d)	0.00(d)	3.42	5.23	0.00	0.00	14.28	0.00	0.00	0.00	-
7.	Agriculture Department (1)	110.00	0.00	18.59	0.00	0.00	18.59	0.00	0.00	0.00	0.00	0.00	0.00	
8.	Food & Supplies (2)	4,200.00	0.00	1,200.00(e)	0.00(e)	2,000.00	1,200.00	0.00	0.00	2,000.00	0.00	0.00	0.00	-
9.	Other Institution (0)	0.00	0.00	0.00(f)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
	Grand Total [30]	**15,129.01**	**0.00**	**12,204.89***	**0.00 #**	**9,775.14**	**5,095.40**	**0.00**	**0.00**	**16,884.63**	**0.00**	**149.65**	**0.00**	**-**

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

Note: (i) All the figures of Statements No. 9 are based on Budget Publication No. 6 of the State Government for 2021-2022.

(ii) In opening balance, excludes ₹1,860.00 crore given as Guarantees by the State Government during 2020-2021 for raising of Cash Credit Loan.

(iii) In closing balance understatement of Government Guarantees amounting to ₹72.74 crore under Students Credit Card Scheme.

(a) As per Finance Accounts 2020-21 Outstanding at the end of year of Principal was ₹47,39.84 crore.

(b) As per Finance Accounts 2020-21 Outstanding at the end of year of Principal and Interest were ₹1,059.06 crore and ₹55.55 crore respectively.

(c) As per Finance Accounts 2020-21 Outstanding at the end of year Principal and Interest were ₹174.17 crore and ₹9.85 crore respectively.

(d) As per Finance Accounts 2020-21 Outstanding at the end of year of Principal and Interest were ₹21.42 crore and ₹0.13 crore respectively.

(e) As per Finance Accounts 2020-21 Outstanding at the end of year of Principal and Interest were ₹556.00 crore and ₹27.38 crore respectively .

(f) As per Finance Accounts 2020-21 Outstanding at the end of year of Principal was ₹1,177.19 crore (Total ₹17,33.19-₹556.00 crore).

* Total Outstanding at the end of year of Principal was ₹7,727.68 crore as per Finance Accounts 2020-21.

\# Total Outstanding at the end of year of Interest was ₹92.91 crore as per Finance Accounts 2020-21.

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants Released				Grants for Creation of Capital assets	
	2020-2021	2021-2022				
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total	2020-2021	2021-2022
	(₹ in Crore)					
1. Panchayati Raj Institutions						
(i) Zilla Parishads	2,898.32	2,076.08	584.00	2,660.08	76.72	72.92
(ii) Panchayat Samities	352.30	73.11	603.61	676.72	0.00	0.00
(iii) Gram Panchayats	8,034.41	4,299.11	3,858.43	8,157.54	8,890.19	6,878.38
(iv) Others (a)	0.00	0.00	0.00	0.00	0.00	0.00
Total	**11,285.03**	**6,448.30**	**5,046.04**	**11,494.34**	**8,966.91**	**6,951.30**
2. Urban Local Bodies						
(i) Municipal Corporations	2,905.49	2,259.43	583.17	**2,842.60**	41.97	130.06
(ii) Municipalities/Municipal Councils	2,076.62	1,312.15	1,108.88	**2,421.03**	617.63	1,498.28
(iii) Others (b)	184.09	680.95	20.14	**701.09**	174.02	1,206.36
Total	**5,166.20**	**4,252.53**	**1,712.19**	**5,964.72**	**833.62**	**2,834.70**
3. Public Sector Undertakings						
(i) Government Companies	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Statutory Corporations	178.78	170.19	10.49	180.68	62.41	42.92
Total	**178.78**	**170.19**	**10.49**	**180.68**	**62.41**	**42.92**

(a) This includes Grants-in-Aid to Zilla Parishads, Panchayat Samities and Gram Panchayats together under schemes like i) Grants to PRIs for Manpower Development, Training of farmers, ii) Grants to PRIs for Women Development through Poultry and Small Animal Development Programme, iii) Grants to PRIs for Minority Development through ARD Programmes, iv) Grants to PRIs for Production of Quality Seeds, etc.

(b) This includes all the grantee institutions under demand no. 72 which cannot be categorized under 2(i) or 2(ii).

Note: The figures of grants for creation of Capital Assets are based on the expenditure under object head '35'.

10. STATEMENT OF GRANT-IN-AID GIVEN BY THE GOVERNMENT
(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants Released				Grants for Creation of Capital assets	
	2020-2021	2021-2022				
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total	2020-2021	2021-2022
	(₹ in Crore)					
4. Autonomous Bodies						
(i) Universities	8,447.35	5,127.36	2,291.40	7,418.76	351.35	414.82
(ii) Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Co-operative Institutions	147.09	169.70	6.83	176.53	0.00	5.76
(iv) Others(c)	0.00	0.00	0.00	0.00	0.00	0.00
Total	**8,594.44**	**5,297.06**	**2,298.23**	**7,595.29**	**351.35**	**420.58**
5. Non-Government Organisations	**27,048.01**	**28,400.07**	**7.99**	**28,408.06**	**12.26**	**18.36**
6. Others (d)	**10,858.75**	**23,897.24**	**2,425.72**	**26,322.96**	**223.23**	**103.18**
Total	**63,131.20**	**68,465.39**	**11,500.66**	**79,966.05(e)**	**10,449.78**	**10,371.04**
(ii) Grants-in-Aid given in kind: No information has been received from the State Government in this regard.						

(c) This includes all the autonomous bodies receiving Grants-in-Aid which can't be categorized under 4(i), 4(ii) or 4(iii).
(d) This includes Grants for "National Old Age Pension Scheme (State Share)", "Implementation of Annapurna scheme for Welfare of Aged, infirm and destitute", "Scheme for financial assistance to the workers in locked-out Industrial Units", etc.
(e) Includes ₹11,27.39 crore as Implicit Subsidy misclassified under GIA.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2021-2022 (₹ in Crore)	Actuals		2020-2021 (₹ in Crore)		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Accounts)	37,030.62	1,73,129.02	2,10,159.64(a)	34,108.64	1,43,812.65	1,72,921.29
Expenditure Heads (Capital Accounts)	38.77	17,445.32	17,484.09(b)(c)	17.17	13,016.57	13,033.74
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*)	31,539.88	1,102.09	32,641.97	26,889.32	2,276.75	29,166.07
Total :	**68,609.27**	**1,91,676.43**	**2,60,285.70**	**61,015.13**	**1,59,105.97**	**2,20,121.10**
(*) The figures have been arrived at as follows :						
E. Public Debt -						
Internal Debt of the State Government	30,218.32	0.00	30,218.32	25,445.20	0.00	25,445.20
Loans and Advances from the Central Government	1,321.56	0.00	1,321.56	1,444.12	0.00	1,444.12
Total E. Public Debt -	**31,539.88**	**0.00**	**31,539.88**	**26,889.32**	**0.00**	**26,889.32**
F. Loans and Advances - (d)						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	293.94	293.94	0.00	2,007.50	2,007.50
Loans for Economic Services	0.00	806.18	806.18	0.00	268.29	268.29
Loans to Government Servants, etc	0.00	1.97	1.97	0.00	0.96	0.96
Loans for Misc. Purpose	0.00	0.00	0.00	0.00	0.00	0.00
Total F. Loans and Advances	**0.00**	**1,102.09**	**1,102.09**	**0.00**	**2,276.75**	**2,276.75**
G. Inter- State Settlement	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
H. Transfer to Contingency Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total :	**31,539.88**	**1,102.09**	**32,641.97**	**26,889.32**	**2,276.75**	**29,160.07**

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2020-21 and 2021-22 was as under:-

Percentage of total expenditure

Year	Charged	Voted
2020-2021	**27.72**	**72.28**
2021-2022	**26.36**	**73.64**

(a) Excludes ₹56.58 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 ₹0.14 crore spent from capital account out of advance from Contingency Fund in the previous year but not recouped to the Fund till during the year.
(c) Includes ₹4.81 crore spent from capital account out of advance from Contingency Fund in the previous year and recouped to the Fund during the current year.
(d) Detailed account is given in Statement No. 18 at page no. 404-470.

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

	On 1 April 2021	During the year 2021-2022 (₹ in Crore)	On 31 March 2022
CAPITAL AND OTHER EXPENDITURE-			
CAPITAL EXPENDITURE-			
General Services --			
Public Works	5,400.07	374.59	5,774.66
Other General services	1,567.02	170.25	1,737.27
Social Services --			
Education, Sports, Art & Culture	5,170.48	234.03	5,404.51
Health and Family Welfare	10,477.55	1,090.57	11,568.12
Water Supply, Sanitation, Housing and Urban Development	26,129.14	5,654.03	31,783.17
Information and Broadcasting	109.49	4.46	113.95
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,123.62	160.58	1,284.20
Social Welfare and Nutrition	4,890.90	261.42	5,152.32
Others	703.56	32.34	735.90
Economic Services --			
Agriculture and Allied Activities	6,193.89	454.20	6,648.09
Rural Development	6,679.86	481.65	7,161.51
Special Areas Programme	8,638.47	432.76	9,071.23
Irrigation and Flood Control	18,763.73	2,030.69	20,794.42
Energy	16,017.63	1,316.07	17,333.70
Industry and Minerals	6,590.57	475.27	7,065.84
Transport	31,750.59	4,207.09	35,957.68
Science Technology and Environment	6.94	0.00	6.94
General Economic Services	925.76	104.07	1,029.83
Total-- Capital Expenditure	**1,51,139.27**	**17,484.07**	**1,68,623.34**
LOANS AND ADVANCES -			
Social Services-			
Education, Sports, Art and Culture	11.11	0.00	11.11
Health and Family Welfare	52.56	0.00	52.56

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

	On 1 April 2021	During the year 2021-2022 (₹ in Crore)	On 31 March 2022
LOANS AND ADVANCES - concld.			
Water Supply, Sanitation, Housing and Urban Development	2,588.29	257.25	2,845.54
Information and Broadcasting	43.96	1.69	45.65
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	617.70	35.00	652.70
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	918.93	(-)2.08	916.85
Rural Development	22.78	(-)0.01	22.77
Special Areas Programmes	82.02	0.00	82.02
Irrigation and Flood Control	0.83	0.00	0.83
Energy	4,620.22	446.27	5,066.49
Industries and Minerals	2,711.15	135.93	2,847.08
Transport	2,983.78	142.01	3,125.79
Science, Technology and Environment	0.01	0.00	0.01
General Economic Services	167.08	28.00	195.08
Loans to Government Servants, etc.	6.40	0.02	6.42
Loans for Miscellaneous purposes	0.58	0.00	0.58
Total - Loans and Advances	**16,106.31**	**1,044.08**	**17,150.39**
Total -- Capital and Other Expenditure	**1,67,245.58**	**18,528.15**	**1,85,773.73**
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	**1,65,901.08**	**18,528.15**	**1,84,429.23**

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

	On 1 April 2021	During the year 2021-2022 (₹ in Crore)	On 31 March 2022
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	4,04,017.68	38,847.98	4,42,865.66
Loans and Advances from the Central Government	20,229.71	7,192.98	27,422.69
Small Savings, Provident Funds, etc.	19,517.81	1,918.33	21,436.14
Total- Debt	**4,43,765.20**	**47,959.29**	**4,91,724.49**
Other Receipts --			
Contingency Fund	13.30	(-)51.77	(-)38.47
Reserve Funds	40,072.40	2,137.53	4,209.93
Deposits and Advances	13,589.18	1,158.39	14,747.57
Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	5,563.90	(-)331.82	5,232.08
Remittances	(-) 499.37	13.05	(-) 486.32
Total Other Receipts --	**58,739.41**	**2,925.38**	**61,664.79**
Total - Debt and other Receipts	**5,02,504.61**	**50,884.67**	**5,53,389.28**
Deduct --			
(i) Cash balance	(-)20.32	27.36	7.04
(ii) Investments	32,263.97	328.87	32,592.84
(iii) Revenue Deficit	3,04,359.88	32,000.29	3,36,360.17
Add- Amount closed to Government Account during 2021-2022	0.00	0.00	0.00
Net Provision of Funds	**1,65,901.08**	**18,528.15**	**1,84,429.23**

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

A. The following is a summary of balances as on 31 March 2022

Debit Balances (₹ in Crore) (1)	Sector of the General Account (2)	Name of Account (3)	Credit Balances (₹ in Crore) (4)
		CONSOLIDATED FUND	
5,03,639.03	A to D and Part of L	Government Account	0.00
0.00	E	Public Debt	4,70,288.35
17,150.34	F	Loans and Advances	0.00
		CONTINGENCY FUND	
0.00		Contingency Fund	(-)38.47
		PUBLIC ACCOUNT	
	I	Small Savings Provident Fund etc.	
0.00		(i) Provident Funds	21,662.11
225.98		(ii) Other Accounts	0.00
	J	**RESERVE FUNDS**	
0.00		(i) Reserve Funds bearing Interest	2,251.02
0.00		(ii) Reserve Funds not bearing Interest	12,496.54
		Gross Balance	
12,233.16		Investments	0.00
	K	**DEPOSITS AND ADVANCES**	
0.00		(i) Deposits bearing interest	26,204.02
0.00		(ii) Deposits not bearing interest	16,035.23
29.32		(iii) Advances	0.00
	L	**SUSPENSE AND MISCELLANEOUS**	
		(i) Suspense	0.00
20,359.69		Investment	0.00
0.00		Other Items (Net)	5,232.37
0.29		(ii) Accounts with Government of Foreign Countries	0.00
	M	**REMITTANCES**	
469.18		(i) Money orders and other Remittances (Net)	0.00
17.13		(ii) Inter Government Adjustment Accounts	0.00
7.04	N	**CASH BALANCE (Closing)**	0.00
5,54,131.17		**---- Total -----**	**5,54,131.17**

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

B. Explanatory notes:

1. The significance of the head "Government Account" is explained in note 5 below.

2. The other headings in the summary take into account the balances under all account heads in Government books where Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of Government as it does not take into account all the physical assets of the State.

3. A summary of receipts, disbursements and balances under the heads of account relating to Contingency Fund and Public Account is given in Statement No. 21.

4. The balances under "Loans and Advances" are communicated to the officers every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received. Some instances where the verification and acceptances of large balance have been delayed are given in Appendix- VII(1).

5. Government Account- Under the system of book keeping followed in Government Accounts, the amounts booked under revenue and capital heads and other transactions of Government, the balances of which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and the Advances, Suspense and the Miscellaneous (Other than miscellaneous Government Account), Remittances and Contingency Fund, the closing balance at the end of the year may be worked out and proved.

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

Debit (₹ in Crore)	Details	Credit (₹ in Crore)
4,54,154.67	A- Amount at the debit of Government Account on 1 April 2021	
0.00	B- Receipt Heads - (Revenue Account)	1,78,159.35
0.00	C- Receipt Heads - (Capital Account)	0.00
2,10,159.64	D- Expenditure Heads- (Revenue Account)	0.00
17,484.09	E- Expenditure Heads- (Capital Account)	0.00
0.00	F - Suspense and Miscellaneous (Miscellaneous Government Accounts)	0.00
0.00	G - Amount at the debit of Government Account on 31 March 2022	5,03,639.05
6,81,798.40	**-----Total ----**	**6,81,798.40**

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

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2021 to 31 March 2022.

(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 Statements (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.

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 Fund, Sinking Fund, *etc.*) crediting 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 organization 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 organisation, including 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 the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised 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 not available.

Loans and advances:

In compliance with the IGAS 3: Loan 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 2022 have not been reconciled with the Loanee Entities / State Government. The State Government has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts.

Retirement benefits:

Retirement benefits disbursed during the reporting period 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 which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31 March of a year 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. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent &Committed liabilities:

Contingent liabilities are not recognised. In compliance with the 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 recognised in accounts, but 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. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis [details in Para 5(ii)(A)(b) of Notes to Finance Accounts] and transfer of 2 *per cent* of royalty on coal /stowing sand in the National Mineral Exploration Trust amounting to ₹0.35 crore.

2. Compliance with the Accounting Framework:

(i) Operation of unauthorized heads:

During 2021-22, the Government of West Bengal provided budget provisions under Eight unauthorized Heads (two under the Revenue Receipts, five under Revenue Expenditure and one under Public Account) and collected ₹7.52 crore under Revenue Receipts, incurred expenditure of ₹74.70 crore under the Revenue Expenditure and net credit of ₹1,040.07 crore under the Public Account in these heads.

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

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 2021-22, the State Government of West Bengal opened 52 new Heads (Five under the Revenue Section, Five under Capital section and 16 under both Revenue and Capital and 26 under Public Account) in the budget, without seeking the advice of the Comptroller and Auditor

General as required under the Constitution. The State Government provided budget provisions under 15 heads and incurred expenditure of ₹5,986.61 crore under the Revenue Section and ₹1.99 crore under the Capital Section in these heads during 2021-22.

(iii) Creation of DDOs without amending Treasury Rules:

In terms of West Bengal Treasury Rule 1.04 (o), 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 should not allow the DDOs to draw funds unless authorized by the AG office. 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, without amending the West Bengal Treasury Rules, 2005, notified that

(a) any Group A Government officer deputed in a non-Govt. organization such as Local Bodies/Development Authorities/Statutory Bodies, etc. under the administrative control of the State Govt. or, in absence of any such deputed officer, any officer of such non-Govt. 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.

Scrutiny revealed that out of total 494 new DDOs authorized since 2018, 118 nos. of DDOs are authorized for ULBs and 106 are for Non-Government educational institutes. Further, in terms of provisions laid down in West Bengal Treasury Rule T.R.4.195(1), any Government official deputed as the Chief Executive Officer/Executive Officer/Project Officer/Finance Officer in a non-Government organization, or such other officer of that organization authorized by the Govt., may draw funds related to grants-in-aid, contribution, etc. from the Treasury/PAO. However, it was observed that these DDOs have drawn funds under capital heads of accounts from the treasuries.

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 record available at PFMS portal, Ministry of Health and Family Welfare, Government of India, issued 68 sanctions amounting to ₹192.86 crore for cost adjustment of vaccine supplies in kind given to the Government of West Bengal during 2021-22.

In absence of confirmation and necessary sanction orders from Government of West Bengal, this accounting adjustment was not carried out in the state accounts. Hence, booking under Major Head '1601- Grants-in-aid from Central Government' and the respective functional Major Head was understated to that extent.

(ii) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2021-22, the State GST collection was ₹31,271.07 crore compared to ₹26,013.41 crore in 2020-21, registering an increase of ₹5,257.66 crore (20.21 *per cent*).This includes Advance Apportionment of IGST amounted to ₹1,733.07 crore. In addition, the State received ₹19,024.77 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹50,295.84 crore. The State received compensation of ₹4,530.82 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2021-22.

Further, the state also received ₹6,425.28 crore debt during 2021-22 (total debt of ₹4,70,288.35 crore as on 31 March 2022) as back-to-back loan from the Central Government in lieu of GST compensation which would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of Department of Expenditure, Government of India.

The relevant figures are available in Statement Nos. 14 and 17of the Finance Accounts.

(iii) Misclassification between Revenue and Capital Expenditure:

During the year 2021-22, Government of West Bengal incorrectly booked expenditure of ₹2,007.89 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under Para 6.

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

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), West Bengal. During the year 2021-22, receipts amounting to ₹2,55,798.24 crore (100 *per cent* of total receipts) and expenditure amounting to ₹2,60,285.69 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹2,23,973.18 crore (100 *per cent* of total receipts) and expenditure amounting to ₹2,20,121.09 crore (100 *per cent* of total expenditure) were reconciled by the State Government during 2020-21, *i.e.,* the previous year.

(v) Transfer of Fund by Government to Various Implementing Agencies:

The State Government provides funds to State/District Level Agencies/Autonomous Bodies and Authorities, Societies, Non-Government Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(vi) 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 2021-22, ₹7,039.10 crore under 64 Major Heads of accounts, constituting 3.09 *per cent* of the total Revenue and Capital expenditure (₹2,27,643.73 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. However, booking under Minor Head 800-Other Expenditure was more than 10 *per cent* under 24 Major Heads (more than 75 *per cent* in four of these cases).

During the previous year 2020-21, ₹6,705.82 crore under 62 Major Heads of accounts, constituting 3.51 *per cent* of the total Revenue and Capital expenditure (₹1,90,955.02 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

This has reference to Statements No. 15 and 16 of the Finance Accounts.

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

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

During 2021-22, an amount of ₹1,296.38 crore was transferred to these PD Accounts. This includes ₹228.56 crore transferred in March 2022, of which, ₹85.15 crore was transferred on the last working day of March 2022.

In terms of Rule 6.08(5) of West Bengal Treasury Rules, 2005, 34 Administrators of Personal Deposit Account (out of 160) had reconciled and verified their balances with the treasury figures and 34 annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General office. 126 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, 2022 are given below:

(₹ in Crore)

Opening Balance as on 1 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
160	3,465.33	0	1,296.38	0	1,564.43	160	3,197.28

Details of the PD accounts as on 31 March 2021 were as below:

(₹ in Crore)

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

The information regarding Lapsable and Non-Lapsable PD accounts has not been made available by the Government of West Bengal.

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

(viii) Unadjusted Abstract Contingent (AC) Bills:

In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. 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.

Out of 1,696 AC bills amounting to ₹1,157.21 crore drawn during the year 2021-22, 291 AC bills amounting to ₹45.24 crore (3.91 *per cent*) were drawn in March 2022. DC Bills in respect of a total of 7,999 AC bills amounting to ₹1,638.07 crore as on 31.03.2022 were not received. Details of unadjusted AC bills pending submission of the DC bills as on 31 March 2022 are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in Crore)
Upto2020-21	7,007	1,135.96
2021-22	992	502.11
Total	**7,999**	**1,638.07**

Details of unadjusted AC bills as on 31 March, 2021 were as below:

Year	No. of unadjusted AC Bills	Amount (₹ in Crore)
Upto 2019-20	9,560	2,640.18
2020-21	1,761	759.65
Total	**11,321**	**3,399.83**

(ix) Utilisation Certificates (UCs) for Grants-in-Aid not received:

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

During the year 2021-22, ₹47.77 crore pertaining to outstanding UCs for the period 2020-21 was cleared.

The position of outstanding UCs as on 31.03.2022 are given below:

Year*	Number of UCs Outstanding	Amount (₹ in Crore)
Upto2020-21	3,83,797	2,24,292.60
2021-22	57,726 #	41,692.68 #
Total	**4,41,523**	**2,65,985.28**

* The year mentioned above relates to "Due year" *i.e.*, after twelve months of actual drawal.
\# Indicates outstanding UCs against GIA drawn during 2020-21. UCs for GIA drawn during 2021-22 would be due in 2022-23.

The position of outstanding UCs as on 31 March 2021 were as below:

Year*	Number of UCs Outstanding	Amount (₹ in Crore)
Upto 2019-20	3,32,966	1,95,854.82
2020-21	61,196	33,243.85
Total	**3,94,162**	**2,29,098.67**

This has reference to the Statement No. 10 and Appendix III of the Finance Accounts.

(x) Interest Adjustment:

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

Details of these Funds/Deposits and interests paid by the Government during the year 2021-22 are given below:

(₹ in Crore)

Funds/Deposits		Balance on 1 April 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short(+)/ excess(-) paid
J. Reserve Funds (a Reserve Funds bearing interest)	State Compensatory Afforestation Fund	233.16	Interest calculated taking interest rate 3.35 *per cent* on the basis of State Govt. Notification	7.81	7.81	0.00
	State Disaster Response Fund	1,508.98	Interest calculated taking Over Draft rate as 6.00 *per cent* for the year 2021-22	90.54	101.56	(-)11.02
K-Deposit and Advances (a. Deposits bearing interest)	Civil Deposits	21,117.55	Interest calculated @7.10 *per cent* as per the rate of interest payable to General Provident Fund	1,499.35	1,346.85	152.50
	Deposits of local Funds & Other Deposits	1,810.67	Rate of interest is not available	-	-	-
Total				**1,597.70**	**1,456.22**	**141.48**

Short payment of the interest amounting to ₹141.48 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹141.48 crore.

This has reference to figures in Statements No. 15, 21 and 22 of the Finance Accounts.

(xi) 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, cumulative amount guaranteed by the State Government is ₹16,884.63 crore. The outstanding guarantees of ₹12,204.89 crore as on 1 April 2021, work out to 8.54 *per cent* of the State Revenue Receipts of the year 2019-2020 (₹1,42,914.21 crore) and are within the limits prescribed.

During 2021-22, the State Government did not receive any amount towards guarantee commission. Under the Government Guarantee Act 2001, the Government shall charge a minimum of one *per cent* of the guaranteed amount as guarantee commission which works out to ₹97.75 crore.

The relevant figures are available in Statements No. 9, 14 and 20 of the Finance Accounts.

(xii) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2021-22, the Government of West Bengal incurred ₹19.35 crore against the budget allocation of ₹78.50 crore under Major Heads 3435-Ecology and Environment. During the previous year 2020-21, the Government of West Bengal incurred ₹8.04 crore against the budget allocation of ₹27.98 crore under Major Heads 3435-Ecology and Environment.

This has reference to Statement No. 15 of the Finance Accounts.

(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 2022, of which, Ministry of Finance has so far adjusted ₹13.61 crore.

This has reference to Statement No. 17 of the Finance Accounts.

(xiv) Loans given by the State Government:

In respect of old loans [detailed accounts of which are maintained by the Principal Accountant General (A&E)] amounting to ₹547.48 crore involving 12 Departments, recoveries of principal and interest have not been effected during the past several years and 6,788 such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹9,498.01 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement No.18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. Only 13 out of the 119 loanees have confirmed the balances either fully or partially. 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 No. 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 to furnish information on Committed Liabilities, but they did not do so.

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

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

The total expenditure booked under both 'Central Sector Scheme and Centrally Sponsored Scheme', as on 31 March 2022, is ₹20,824.78 crore (Revenue Expenditure ₹18,945.56 crore and Capital Expenditure ₹1,879.22 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements No. 15 and 16 of the Finance Accounts.

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

As per the PFMS portal of the CGA, ₹25,369.53 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹25,369.53 crore, ₹25,368.26 crore being the Central Assistance/Share was transferred to the intermediaries (*i.e.*, NGOs., Societies, *etc*.) and ₹1.27 crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has decreased by 3.16 *per cent* as compared to 2020-21 (from ₹26,197.54 crore in 2020-21 to ₹25,369.53 crore in 2021-22). *Details are in Appendix-VI of the Finance Accounts*.

(xviii) Off-Budget Liabilities of State Government:

The State Government did **not disclose** the off-budget liabilities in their budget documents/annual financial statements.

(xix) Funds transferred to the account of Single Nodal Agency:

In accordance with the directions of Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are restricted for use by the State Government and was required to be transferred to concerned State Nodal Agency's (SNA) account within a period of 21 days of its receipt.

As on 31 March 2022, the unspent amount in SNA Accounts has not been made available by the State Government.

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 ₹20.00 crore. At the end of 2021-22, ₹58.47 crore remained un-recouped under various heads. The details are as below:

Sl. No.	Major Heads	Amount (₹ in Crore)
1.	2049-Interest Payments	56.10
2.	2055-Police	0.36
3.	2210-Medical and Public Health	0.05
4.	2405-Fisheries	0.08
5.	4701-Capital Outlay on Major and Medium Irrigation	0.14
6.	5054-Capital outlay on Roads and Bridges	1.74
Total		**58.47**

As on 31 March 2022, Contingency Fund has balance of ₹ (-) 38.47 crore.

The relevant figures are available in Statements No.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 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹10.73 crore (Employees' contribution ₹4.45 crore and Government's contribution ₹6.28 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹10.73 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government's contribution to the NPS was excess by ₹0.05 crore which resulted in overstatement of Revenue deficit and Fiscal deficit to that extent.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

As per recommendation of Fifteenth Finance Commission and as accepted by the Central Government, the State Disaster Risk Management Fund (SDRMF) has been created for disaster response and disaster mitigation and the amount which would be received on account of State Disaster Risk Management Fund will be required to be divided into 80:20 basis to the State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF).

The State Disaster Response Fund and the State Disaster Mitigation Fund will be constituted with the nomenclature "State Disaster Response Fund" and "State Disaster Mitigation Fund" in the Public Account under the Reserve Fund bearing interest in the Major Head 8121- General and other Reserve Fund-00-122 and 8121- General and other Reserve Fund-00-130 respectively in the accounts of the State Government. The Government of India will contribute 75 *per cent* of the total yearly allocation in the form of a non-plan grant and the balance 25 *per cent* will be contributed by the State Government concerned.

During the year 2021-22, the State Government received ₹1,011.00 crore as Central Government's share (₹606.60 crore towards SDRF and ₹404.40 crore towards SDMF). The State Government's share during the year is ₹337.00 crore (₹202.20 towards SDRF and ₹134.80 crore towards SDMF). The State Government transferred ₹1,348.00 crore (Central share ₹1,011.00 crore, State share ₹337.00 crore) to the Fund under Major Head 8121-122 SDRF and Major Head 8121-130 SDMF. The State received ₹350.13 crore from the Central Government towards NDRF.

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

(₹ in Crore)

Fund	Opening balance (01 April 2021)	Contribution by Centre	State Share	Interest received	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245)	Balance in the fund	Invested by RBI/State Government during the year
SDRF	1,692.61	606.60#	202.20 $	157.65&	350.13	1,316.58	1,480.22	1,528.97	200.00
SDMF	0.00	404.40@	134.80 *	---	---	539.20	57.34	481.86	---
TOTAL	1,692.61	1,011.00	337.00	157.65	350.13	1,855.78	1,537.56	2,010.83	200.00

\# Central share during 2021-22 ₹808.80 crore *minus* transferred from SDRF to SDMF for 2020-21 ₹202.20crore.

@ Central share during 2021-22 ₹202.20 crore *plus* transferred to SDMF from SDRF for 2020-21 ₹202.20 crore.

$ State share during 2021-22 ₹269.60 crore *minus* transferred from SDRF to SDMF for 2020-21 ₹67.40 crore.

* State share during 2021-22 ₹67.40 crore *plus* transferred to SDMF from SDRF for 2020-21 ₹67.40 crore.

& ₹157.65 crore includes ₹56.09 crore pertains to 2020-21 and ₹101.56 crore for 2021-22.

The entire expenditure of ₹1,537.56 crore incurred on natural calamities was set off (MH 2245) against the Fund balance of ₹3,548.39 crore. The balance lying under the Fund (SDRF and SDMF) as at the end of 31 March 2022 was ₹2,010.83 crore.

(b) 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 under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2021-22, 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 2021-22. The Government also has not received any amount from National Compensatory Afforestation Deposit (no amount received in previous year). The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹240.20 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) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22, Government contributed only ₹904.89 crore as against ₹2,432.15 crore it was required to contribute to the fund. The total accumulation of the Fund was ₹11,101.66 crore as on 31 March 2022 (₹10,196.76 crore as on 31 March 2021).

(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 Government contributed ₹50.00 crore as against ₹38.64 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹747.87 crore (9.68 *per cent* of previous year's outstanding Guarantees) as on 31 March 2022 [₹645.89 crore (7.90 *per cent* of previous year's outstanding Guarantees) as on 31 March 2021].

Transactions in the Fund are depicted in Statements No 21 and 22 of the Finance Accounts.

(iii) Suspense and Remittance Balances:

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, was ₹477.16 crore (Dr.) under Heads 8658 and ₹469.18 crore (Dr.) under Heads 8782 as on 31 March 2022 [₹ 425.33 crore (Dr.) under head 8658 and ₹469.18 crore (Dr.) under head 8782 as on 31 March 2021].

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

(iv) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2021 was ₹6,123.49 crore (Credit). During 2021-22, cheques worth ₹1,59,205.42 crore were issued, against which cheques worth ₹1,59,467.43 crore were encashed, leaving a closing balance of ₹5,861.48 crore (Credit) as on 31 March 2022. 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 2022.

(v) 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 2021-22, the Government collected ₹158.28 crore (2020-21: ₹360.66 crore) as Labour Cess under Major Head '8342-00-113- Solatium Fund-002- West Bengal Building and Other Construction Workers Welfare Cess' and transferred ₹18.62 crore (2020-21: ₹9.02 crore) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major head '8342-00-113- Solatium Fund-002- West Bengal Building and Other Construction Workers Welfare Cess' was ₹139.66 crore as on 31 March 2022 (₹351.64 crore as on 31 March 2021).

(vi) Motor Transport Workers' Welfare Cess:

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

During 2021-22, the Government collected ₹28.73 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 ₹14.28 crore was withdrawn, leaving a balance ₹52.91 crore (Opening Balance as on 01 April 2021 ₹38.46 crore *plus* ₹28.73 crore *minus* ₹14.28 crore) at the end of 31 March 2022.

(vii) Other Cess:

During the year 2021-22, the Government collected ₹2,012.81 crore (2020-21: ₹2,134.84 crore) being the collection of cess (other than Labour Cess and West Bengal Motor Transport Workers Welfare Cess). Out of total collection of ₹2,012.81 crore (2020-21: ₹2,134.84 crore), no amount was transferred to the designated fund as the same has not been created by the State Government. Non-transfer of cess of ₹2,012.81 crore to the relevant Fund has resulted in understatement of Revenue deficit and Fiscal deficit to that extent. The impact of non-transfer of cess on Revenue deficit is given in Para 6.

(viii) Adverse Balance:

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

(₹ in Crore)

Major Heads	Major Head Description	Minus balance
7610	Loans to Government Servants etc.	0.04
8011	Insurance and Pension Funds	246.59
8342	Other Deposits	168.85

(ix) Cash Balance:

The Cash balance as on 31 March 2022 as per the record of Accountant General was ₹6.90 crore (Debit) and that reported by the RBI was ₹43.45 crore (Debit). There was a net difference of ₹36.55 crore (Debit), mainly due to non-reconciliation of figures by RBI and the agency bank branches. The difference is under reconciliation. *The relevant figures are available in Statement No. 2 of the Finance Accounts*.

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

The details of Cash Balance which are restricted for use has not been made available by the State Government.

6. Impact on revenue expenditure:

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

Para Number	Item	Overstatement of revenue expenditure (₹ in Crore)	Understatement of revenue expenditure (₹ in Crore)
3(iii)	Misclassification between revenue and capital	---	2,007.89
4	Non-recoupment of Contingency Fund drawal	---	58.47
5 (i)	National Pension System (NPS)	0.05	---
5(ii)(B)(a)	Non-contribution to Consolidated Sinking Fund	---	1,527.26
5(vii)	Non-Transfer of Cess	---	2,012.81
Total (Net) Impact	**Overstatement/Understatement**	**0.05**	**5,606.43**

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Printed at
Saraswaty Press Limited
(A Govt. of West Bengal Enterprise)
11, B.T. Road, Kolkata-700056