

सत्यमेव जयते

# Finance Accounts (Volume-I) 2022-23



लोकहितार्थं 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)**

**2022-23**

**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 2023, 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 2022-23.

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 2023.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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





## **Responsibilities for Compilation of Annual Accounts**

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

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

Statement 22 and Appendix 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 Accountant General (Accounts and Entitlements), West Bengal are independent organisations with distinct cadres, separate reporting lines and management structure.

## **Emphasis of Matter**

I want to draw attention to:

1. Cess amounting to ₹1,834.43 crore, was collected by the Government, under the West Bengal Cess Act 1880, West Bengal Rural Employment and Production (WBREP) Act, 1976 and West Bengal Primary Education Act, 1973. The Government has not created specific Fund accounts to transfer these collections. Hence, the cess proceeds credited to the Consolidated Fund of the State could not be transferred to the specific fund accounts under the Public Account.

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

2. Revenue expenditure of ₹3,231.57 crore has been misclassified as Capital expenditure, in violation of Rule 30 (1) & (2) of Government Accounting Rules, 1990, thereby resulting in overstatement of Capital expenditure and understatement of Revenue expenditure. Further, the revenue deficit has also been understated with the same amount.

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

3. Revenue expenditure of ₹25,435.91 crore has been classified inappropriately, to incorrect Revenue expenditure heads of accounts, affecting the true status of the respective Revenue expenditure heads. This included, *inter alia*, expenditure on the Public Distribution System (₹13,749.36 crore), Pradhan Mantri Awas Yojana (Urban/Gramin) (₹3,811.18 crore), Solid Waste Management Mission (₹3,540.84 crore) and Welfare of Minorities (₹550.22 crore).



4. In terms of provisions laid down in West Bengal Treasury Rule 4.195(1), non-government DDOs may draw funds related to grants-in-aid, contribution, etc. from the Treasury/PAO. However, in contravention of these provisions, ₹4,099.53 crore have been drawn under Capital expenditure heads of accounts as well as from the treasuries.

5. As per TR 6.34 (Verification of Balances) of the West Bengal Treasury Rules, the balances at the credit shown in the Pass Book of each Local Fund Account shall be verified by the Administrator at the end of the financial year. The balance shall be verified with reference to the treasury figure and a certificate of balance shall be forwarded to the Accountant General (Accounts and Entitlements), West Bengal, through the treasury, by the 15th May of the next financial year.

The following balances, appearing in the Public Account, are without confirmation and reconciliation:

|                                                      |                 |
|------------------------------------------------------|-----------------|
| MH 8448-Deposit of Local Funds                       | ₹8,776.15 crore |
| MH 8449-Other Deposits-00-120-Miscellaneous Deposits | ₹3,308.64 crore |

The above balances also include negative balances of ₹1,243.96 crore (overdrawl of funds than the deposit balances) in their accounts with the Treasuries, as per details annexed herewith as **Annexure A**. As per TR 6.33(2) of the West Bengal Treasury Rules, no local body or Administrator of a Local Fund Account shall be allowed to overdraw the balance at his credit in his account without obtaining prior special permission from the Government.

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

7. 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 the 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. 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 is 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 fund accounts.

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



(GIRISH CHANDRA MURMU)

Date: 14 FEB 2024

Place: New Delhi

Comptroller and Auditor General of India



**ANNEXURE – A**

**Adverse Balances in Deposit Accounts**

| <b>Head of Accounts</b> | <b>Sub Head Description</b>                                                               | <b>Closing Balance<br/>as on 31.03.2023<br/>(₹ in Crore)</b> |
|-------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| 8448-00-120-020         | Kolkata Metropolitan Development Authority (KMDA)                                         | (-) 792.20                                                   |
| 8448-00-120-010         | Pension Deposit Account of Local Library Authority                                        | (-) 275.55                                                   |
| 8448-00-110-002         | Secondary Education                                                                       | (-) 51.82                                                    |
| 8448-00-110-014         | Aliah University                                                                          | (-) 32.79                                                    |
| 8448-00-120-029         | Digha Development Authority                                                               | (-) 27.44                                                    |
| 8448-00-120-012         | District Rural Development Authority Fund (DRDA)                                          | (-) 21.20                                                    |
| 8448-00-110-013         | W. B. Council of H. S. Education                                                          | (-) 9.82                                                     |
| 8448-00-110-008         | District Primary Education Fund                                                           | (-) 9.26                                                     |
| 8448-00-109-005         | Pension Deposit Fund for D. R. D. Cell of Z. P. / M. P.                                   | (-) 6.69                                                     |
| 8448-00-105-001         | Calcutta State Transport Corporation                                                      | (-) 4.07                                                     |
| 8448-00-120-011         | District Urban Development Agency Fund (DUDA)                                             | (-) 1.63                                                     |
| 8448-00-120-014         | Kolkata Improvement Trust (K. I. T.)                                                      | (-) 1.41                                                     |
| 8448-00-120-005         | Village Industries Fund                                                                   | (-) 1.21                                                     |
| 8448-00-120-002         | Zoological Garden Fund                                                                    | (-) 1.14                                                     |
| 8448-00-120-024         | Other Funds                                                                               | (-) 1.09                                                     |
| 8448-00-120-027         | Primary Education                                                                         | (-) 0.99                                                     |
| 8448-00-120-068         | Pension Deposit Fund for Darjeeling Gorkha<br>Autonomous Hill Council Employees           | (-) 0.70                                                     |
| 8448-00-120-071         | Uttar Dinajpur District Implementation Committee for<br>National Project for Water Bodies | (-) 0.55                                                     |
| 8448-00-105-002         | W. B. Surface Transport Corporation                                                       | (-) 0.34                                                     |
| 8448-00-120-030         | Anchalik Parishad Fund/Panchyat Samiti Fund                                               | (-) 0.33                                                     |
| 8448-00-110-004         | Post-Graduate Education                                                                   | (-) 0.17                                                     |
| 8448-00-120-087         | West Bengal Madrasah Service Commission                                                   | (-) 0.13                                                     |
| 8448-00-120-059         | Special Fund for Relief & Rehabilitation of Ex-<br>Servicemen                             | (-) 0.10                                                     |
| 8448-00-120-008         | Nabakustha Niwas Fund                                                                     | (-) 0.04                                                     |
| 8449-00-120-010         | Deposit Account of Grant made out of Chief Ministers<br>Discretionary Fund                | (-) 3.28                                                     |
| <b>TOTAL</b>            |                                                                                           | <b>(-)1,243.96</b>                                           |



## **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 2022-2023 is ₹ 200.00 crore.

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

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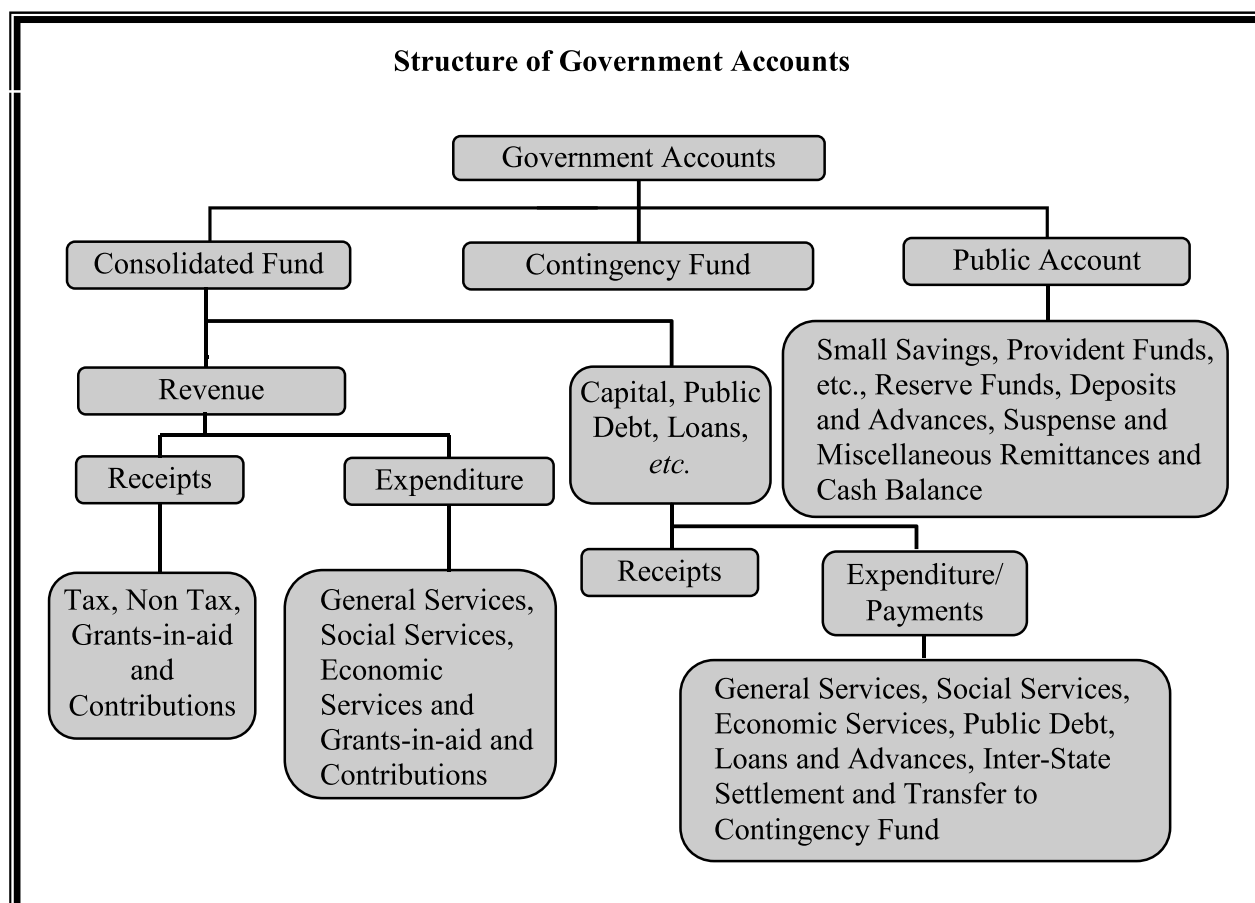
## GUIDE TO THE FINANCE ACCOUNTS

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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 2023).

|                     |                                                                               |
|---------------------|-------------------------------------------------------------------------------|
| <b>0005 to 1606</b> | <b><i>Revenue Receipts</i></b>                                                |
| <b>2011 to 3606</b> | <b><i>Revenue Expenditure</i></b>                                             |
| <b>4000</b>         | <b><i>Capital Receipts</i></b>                                                |
| <b>4046 to 7810</b> | <b><i>Capital Expenditure (including Public Debt, Loans and Advances)</i></b> |
| <b>7999</b>         | <b><i>Appropriation to the Contingency Fund</i></b>                           |
| <b>8000</b>         | <b><i>Contingency Fund</i></b>                                                |
| <b>8001 to 8999</b> | <b><i>Public Account</i></b>                                                  |

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





**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year 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,

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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.

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## GUIDE TO THE FINANCE ACCOUNTS

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- 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)<br>II (Subsidy)      |
| Grants-in-aid given by the Government                                 | 2, 10              | -                   | III (Grants-in-aid)             |
| Capital Expenditure                                                   | 1, 2, 4, 5, 12     | 16                  | I (Salary)                      |
| Loans and Advances given by the Government                            | 1, 2, 7            | 18                  | -                               |
| Debt Position/Borrowings                                              | 1, 2, 6            | 17                  | -                               |
| Investments of the Government in Companies, Corporations, <i>etc.</i> | 8                  | 19                  | -                               |
| Cash                                                                  | 1, 2, 12, 13       | -                   | -                               |
| Balances in Public Account and Investments thereof                    | 1, 2, 12, 13       | 21, 22              | -                               |
| Guarantees                                                            | 9                  | 20                  | -                               |
| Schemes                                                               | -                  | -                   | IV ( Externally Aided Projects) |



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# **Summarised Statements**

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# 1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

| Assets(a)                                                     | Reference (Sl. No.)             |                                          | As at<br>31 March 2023 | As at<br>31 March 2022 |
|---------------------------------------------------------------|---------------------------------|------------------------------------------|------------------------|------------------------|
|                                                               | Notes to<br>Finance<br>Accounts | Statement                                |                        |                        |
| <b>Cash</b>                                                   |                                 |                                          |                        |                        |
| (i) Cash in Treasuries and Local Remittances                  |                                 | 21, 22 and<br>Annexure to<br>Statement 2 | 0.12                   | 0.14                   |
| (ii) Departmental Balances                                    |                                 |                                          | (-) 0.36               | (-) 0.36               |
| (iii) Permanent Imprest                                       |                                 |                                          | 2.75                   | 2.65                   |
| (iv) Cash Balance Investments                                 |                                 |                                          | 18,631.60              | 20,359.69              |
| (v) Deposit with Reserve Bank of India                        | Para 5(ix)                      |                                          | (-) 13.88              | 6.90                   |
| (vi) Investments from Earmarked Funds (b)                     |                                 |                                          | 13,418.84              | 12,233.16              |
| <b>Total : Cash</b>                                           |                                 |                                          | <b>32,039.07</b>       | <b>32,602.18</b>       |
| <b>Capital Expenditure</b>                                    |                                 |                                          |                        |                        |
| (i) Investments in Shares of Companies,<br>Corporations, etc. |                                 | 8, 19                                    | 19,831.65              | 18,704.95              |
| (ii) Other Capital Expenditure                                |                                 | 5, 16                                    | 1,70,216.83            | 1,49,334.75            |
| <b>Total : Capital Expenditure</b>                            |                                 |                                          | <b>1,90,048.48(x)</b>  | <b>1,68,039.70</b>     |
| <b>Contingency Fund (Unrecouped)</b>                          | Para 4                          | 21                                       | <b>11.03</b>           | <b>58.47</b>           |
| <b>Loans and Advances</b>                                     |                                 | 7, 18                                    | <b>17,632.94</b>       | <b>17,150.33</b>       |
| <b>Advances with departmental officers</b>                    |                                 | 21                                       | <b>29.32</b>           | <b>29.32</b>           |
| <b>Suspense and Miscellaneous Balances</b>                    |                                 | 21                                       | <b>0.00</b>            | <b>0.00</b>            |
| <b>Remittance Balances</b>                                    |                                 | 21                                       | <b>(-) 0.64</b>        | <b>486.31</b>          |
| <b>Cumulative excess of expenditure over<br/>receipts (c)</b> |                                 |                                          | <b>3,63,074.08</b>     | <b>3,35,599.35</b>     |
| <b>Grand Total</b>                                            |                                 |                                          | <b>6,02,834.28</b>     | <b>5,53,965.66</b>     |

# 1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

| Liabilities(a)                                        | Reference (Sl. No.)             |           | As at<br>31 March 2023 | As at<br>31 March 2022 |
|-------------------------------------------------------|---------------------------------|-----------|------------------------|------------------------|
|                                                       | Notes to<br>Finance<br>Accounts | Statement |                        |                        |
| <b>Borrowings (Public Debt)</b>                       |                                 |           |                        |                        |
| (i) Internal Debt of the State Government             |                                 | 6,17      | <b>4,79,797.26</b>     | <b>4,42,865.66</b>     |
| (ii) Loans and Advances from Central Government       |                                 | 6,17      |                        |                        |
| Non-Plan Loans                                        |                                 |           | 3,452.39               | 3,454.23               |
| Loans for State Plan Schemes                          |                                 |           | 8,309.17               | 8,309.17               |
| Loans for Central Plan Schemes                        |                                 |           | (-) 0.03               | (-) 0.03               |
| Loans for Centrally Sponsored Plan Schemes            |                                 |           | (-) 0.03               | (-) 0.03               |
| Other Loans                                           |                                 |           | 19,204.46              | 15,659.35              |
| <b>Total : (ii)</b>                                   |                                 |           | <b>30,965.96</b>       | <b>27,422.69</b>       |
| <b>Total Borrowings</b>                               |                                 |           | <b>5,10,763.22</b>     | <b>4,70,288.35</b>     |
| <b>Contingency Fund (Corpus)</b>                      | Para 4                          | 21        | <b>200.00</b>          | <b>20.00</b>           |
| <b>Liabilities on Public Account</b>                  |                                 |           |                        |                        |
| (i) Small Savings, Provident Funds, etc.              |                                 | 6, 21     | 22,627.35              | 21,436.13              |
| (ii) Deposits                                         |                                 | 21        | 48,232.33              | 42,239.25              |
| (iii) Reserve Funds                                   | Para 5(ii)                      | 21        | 16,964.90              | 14,747.57              |
| (iv) Remittance Balances                              | Para 5(iii)                     | 21        | 0.00                   | 0.00                   |
| (v) Suspense and Miscellaneous (d)                    |                                 | 21        | 4,046.48               | 5,234.36               |
| <b>Total Liabilities</b>                              |                                 |           | <b>91,871.06</b>       | <b>83,657.31</b>       |
| <b>Cumulative excess of receipts over Expenditure</b> |                                 |           |                        |                        |
| <b>Grand Total</b>                                    |                                 |           | <b>6,02,834.28</b>     | <b>5,53,965.66</b>     |

## Explanatory Notes:

- The figure of assets and liabilities are cumulative figures.
- There is no investment out of earmarked funds in shares of companies during 2021-2022 and 2022-2023.
- The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.
- 'Suspense and Miscellaneous Balances' excludes 'Cash Balance Investment Account', 'Departmental Balance' and 'Permanent Imprest' which are included separately under 'Cash'.
- 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                                                              |                     |                    | Disbursements                                                                          |                    |                    |
|-----------------------------------------------------------------------|---------------------|--------------------|----------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                       | 2022-2023           | 2021-2022          |                                                                                        | 2022-2023          | 2021-2022          |
| <b>Part-I Consolidated Fund</b>                                       |                     |                    |                                                                                        |                    |                    |
| <b>Section-A: Revenue</b>                                             |                     |                    |                                                                                        |                    |                    |
| <b>Revenue Receipts</b><br>(Ref. Statements 3 & 14)                   | <b>1,95,544.17</b>  | <b>1,78,159.35</b> | <b>Revenue Expenditure</b><br>(Ref. Statements 4-A, 4-B & 15)                          | <b>2,22,838.91</b> | <b>2,10,159.64</b> |
| <b>Tax revenue (raised by the State)</b><br>(Ref. Statements 3 & 14)  | 83,608.56           | 71,081.85          | Salaries <sup>1</sup> (Ref. Statements 4-B & Appendix-I)                               | 21,006.09          | 20,628.21          |
| <b>Non-tax revenue</b> (Ref. Statements 3 & 14)                       |                     |                    | Subsidies <sup>1</sup> (Ref. Appendix – II)                                            | 17,086.81          | 16,659.99          |
|                                                                       |                     |                    | Grants-in-Aid <sup>1,2</sup><br>(Ref. Statements 10 & Appendix– III)                   | 1,01,097.29        | 89,982.59          |
| Interest Receipts<br>(Ref. Statements 3 & 14)                         | 317.99              | 305.60             | <b>General Services</b> (Ref. Statements 4 & 15)                                       |                    |                    |
| Others (Ref. Statements 3)                                            | 1,878.83            | 1,384.57           | Interest Payment and Service of Debt (Ref. Statements 4-A & 15)                        | 40,217.84          | 36,772.21          |
| Total (Ref. Statements 3 & 14)                                        | 2,196.82            | 1,690.17           | Pension (Ref. Statements 4-A & 15)                                                     | 24,624.12          | 26,675.80          |
| <b>Share of Union Taxes/Duties</b><br>(Ref. Statements 3 & 14)        | 71,434.93           | 65,540.75          | Others (Ref. Statements 4-B )                                                          | 4,163.89           | 5,149.47           |
|                                                                       |                     |                    | <b>Total General Services</b> (Ref. Statements 4-A & 15)                               | 69,005.85          | 68,597.49          |
|                                                                       |                     |                    | <b>Social Services</b> (Ref. Statements 4-A & 15)                                      | 12,688.85          | 12,216.63          |
|                                                                       |                     |                    | <b>Economic Services</b> (Ref. Statements 4-A & 15)                                    | 1,546.06           | 1,720.36           |
| <b>Grants from Central Government</b><br>(Ref. Statements 3 & 14)     | 38,303.86           | 39,846.58          | <b>Compensation and Assignment to Local Bodies and PRIs</b> (Ref. Statements 4-A & 15) | 407.96             | 354.38             |
| <b>Revenue Deficit</b>                                                | <b>27,294.74(a)</b> | <b>32,000.29</b>   | <b>Revenue Surplus</b>                                                                 | <b>0.00</b>        | <b>0.00</b>        |
| <b>Section– B: Capital</b>                                            |                     |                    |                                                                                        |                    |                    |
| <b>Capital Receipts</b><br>(Ref. Statements 3 & 14)                   | <b>0.00</b>         | <b>0.00</b>        | <b>Capital Expenditure<sup>3</sup></b><br>(Ref. Statements 4-A, 4-B & 16)              | <b>22,008.79</b>   | <b>17,484.09</b>   |
|                                                                       |                     |                    | <b>General Services</b> (Ref. Statements 4-A & 16)                                     | 654.71             | 544.85             |
|                                                                       |                     |                    | <b>Social Services</b> (Ref. Statements 4-A & 16)                                      | 9,952.49           | 7,437.43           |
|                                                                       |                     |                    | <b>Economic Services</b><br>(Ref. Statements 4-A & 16)                                 | 11,401.59          | 9,501.81           |
|                                                                       |                     |                    |                                                                                        |                    |                    |
| <b>Recoveries of Loans and Advances</b><br>(Ref. Statements 3,7 & 18) | <b>81.88</b>        | <b>58.05</b>       | <b>Loans and Advances disbursed</b><br>(Ref. Statements 4-A, 7 & 18)                   | <b>564.49</b>      | <b>1,102.09</b>    |
|                                                                       |                     |                    | <b>General Services</b> (Ref. Statements 4-A, 7 & 18)                                  | 0.00               | 0.00               |
|                                                                       |                     |                    | <b>Social Services</b> (Ref. Statements 4-A, 7 & 18)                                   | 301.88             | 293.94             |
|                                                                       |                     |                    | <b>Economic Services</b> (Ref. Statements 4-A, 7 & 18)                                 | 261.49             | 806.18             |
|                                                                       |                     |                    | <b>Others</b> (Ref. Statement 7 )                                                      | 1.12               | 1.97               |
| <b>Public debt receipts</b><br>(Ref. Statements 3,6 & 17)             | <b>70,243.26</b>    | <b>77,580.84</b>   | <b>Repayment of Public Debt</b><br>(Ref. Statements 4-A, 6 & 17)                       | <b>29,768.39</b>   | <b>31,539.88</b>   |
| Internal Debt (Market Loans, NSSF, etc.) (Ref. Statements 3,6 & 17)   | 65,132.32           | 69,066.30          | Internal Debt <sup>4</sup> (Market Loans, NSSF, etc.) (Ref. Statements 4-A, 6 & 17)    | 28,200.72          | 30,218.32          |

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 |
|--------------------------|----------|-----------|---------------|---------------------------------------|
| <b>General Services</b>  | 9,943.15 | 0.00      | 304.82        | 0.00                                  |
| <b>Social Services</b>   | 8,217.26 | 13,202.32 | 78,160.87     | 3,299.63                              |
| <b>Economic Services</b> | 2,845.68 | 3,884.49  | 17,402.38     | 1,929.59                              |

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.

(a) Actual Revenue deficit is ₹27,104.37 crore. Please refer to note (c) of Statement No. 14.

2. Grants-in-Aid includes the total of dedicated Object Head '31', '35' & '36' 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 2022-23.

4. An amount of ₹ ₹63,39.99 crore represents expenditure towards National Small Savings Fund.



## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

| Receipts                                                          |                    |                    | Disbursements                                                     |                    |                    |
|-------------------------------------------------------------------|--------------------|--------------------|-------------------------------------------------------------------|--------------------|--------------------|
|                                                                   | 2022-2023          | 2021-2022          |                                                                   | 2022-2023          | 2021-2022          |
| Loans from GoI (Ref. Statements 3, 6 & 17)                        | 5,110.94           | 8,514.54           | Loans from GoI (Ref. Statements 4-A, 6 & 17)                      | 1,567.67           | 1,321.56           |
| Inter-State Settlement Account (Net)                              | 0.00               | 0.00               | Inter-State Settlement Account (Net)                              | 0.00               | 0.00               |
|                                                                   |                    |                    | Appropriation to Contingency Fund                                 | 180.00             | 0.00               |
| <b>Total Receipts Consolidated Fund (Ref. Statement 3)</b>        | <b>2,65,869.31</b> | <b>2,55,798.24</b> | <b>Total Expenditure Consolidated Fund (Ref. Statement 4)</b>     | <b>2,75,360.58</b> | <b>2,60,285.69</b> |
| <b>Deficit in Consolidated Fund</b>                               | <b>9,491.27</b>    | <b>4,487.45</b>    | <b>Surplus in Consolidated Fund</b>                               | <b>0.00</b>        | <b>0.00</b>        |
| <b>Part II Contingency Fund</b>                                   |                    |                    |                                                                   |                    |                    |
| <b>Contingency Fund (Ref. Statement 21)</b>                       | <b>180.00</b>      | <b>0.00</b>        | <b>Contingency Fund (Ref. Statement 21)</b>                       | <b>(-) 47.44</b>   | <b>51.77</b>       |
| <b>Part III Public Account<sup>5</sup></b>                        |                    |                    |                                                                   |                    |                    |
| <b>Small Savings (Ref. Statement 21)</b>                          | <b>5,204.20</b>    | <b>3,588.86</b>    | <b>Small Savings (Ref. Statement 21)</b>                          | <b>4,012.98</b>    | <b>1,670.53</b>    |
| <b>Reserves &amp; Sinking Funds (Ref. Statement 21)</b>           | <b>3,422.06</b>    | <b>3,391.27</b>    | <b>Reserves &amp; Sinking Funds (Ref. Statement 21)</b>           | <b>2,390.42</b>    | <b>3,439.75</b>    |
| <b>Deposits (Ref. Statement 21)</b>                               | <b>1,12,925.96</b> | <b>1,13,129.14</b> | <b>Deposits (Ref. Statement 21)</b>                               | <b>1,06,932.88</b> | <b>1,10,991.61</b> |
| <b>Advances (Ref. Statement 21)</b>                               | <b>0.00</b>        | <b>0.00</b>        | <b>Advances (Ref. Statement 21)</b>                               | <b>0.00</b>        | <b>0.00</b>        |
| <b>Suspense and Miscellaneous<sup>6</sup> (Ref. Statement 21)</b> | <b>4,37,862.73</b> | <b>3,74,888.62</b> | <b>Suspense and Miscellaneous<sup>6</sup> (Ref. Statement 21)</b> | <b>4,37,322.62</b> | <b>3,74,342.46</b> |
| <b>Remittances (Ref. Statement 21)</b>                            | <b>(-) 118.28</b>  | <b>(-) 0.25</b>    | <b>Remittances (Ref. Statement 21)</b>                            | <b>(-) 605.24</b>  | <b>(-) 13.31</b>   |
| <b>Total Receipts Public Account (Ref. Statement 21)</b>          | <b>5,59,296.67</b> | <b>4,94,997.64</b> | <b>Total Disbursements Public Account (Ref. Statement 21)</b>     | <b>5,50,053.66</b> | <b>4,90,431.04</b> |
| <b>Deficit in Public Account</b>                                  | <b>0.00</b>        | <b>0.00</b>        | <b>Surplus in Public Account</b>                                  | <b>9,243.01</b>    | <b>4,566.60</b>    |
| <b>Opening Cash Balance</b>                                       | <b>7.04</b>        | <b>(-) 20.32</b>   | <b>Closing Cash Balance</b>                                       | <b>(-) 13.77</b>   | <b>7.04</b>        |
| <b>Increase in Cash Balance</b>                                   |                    | <b>27.36</b>       | <b>Decrease in Cash Balance</b>                                   | <b>20.81</b>       | <b>0.00</b>        |

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 2023. There was a difference of ₹4.37 crore (Cr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹13.88 crore (Cr.) and that intimated by the Reserve Bank of India for ₹9.51 crore (Cr.).

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

|                                                                              | As on 31 March 2023 | As on 1 April 2022 |
|------------------------------------------------------------------------------|---------------------|--------------------|
| (₹ in Crore)                                                                 |                     |                    |
| <b>(a) General Cash Balances -</b>                                           |                     |                    |
| (1) Cash in Treasuries                                                       | 0.12                | 0.14               |
| (2) Deposits with Reserve Bank                                               | (-)13.88            | 6.90               |
| <b>Total :</b>                                                               | <b>(-)13.76</b>     | <b>7.04</b>        |
| (3) Add-Investment held in Cash Balance Investments Account                  | 18,631.60           | 20,359.69          |
| <b>Total - (a)</b>                                                           | <b>18,617.84</b>    | <b>20,366.73</b>   |
| <b>(b) Other Cash Balances and Investments -</b>                             |                     |                    |
| (1) Cash with Departmental Officers                                          | (-)0.36             | (-)0.36            |
| (2) Permanent advances for contingent expenditure with Departmental Officers | 2.75                | 2.65               |
| (3) Investments of Earmarked Funds                                           | 13,418.84           | 12,233.16          |
| <b>Total – (b)</b>                                                           | <b>13,421.23</b>    | <b>12,235.45</b>   |
| <b>Total – (a) and (b)</b>                                                   | <b>32,039.07</b>    | <b>32,602.18</b>   |

**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 ₹4.37 crore (Cr.) between the figure of “Deposits with Reserve Bank” reflected in the accounts as ₹13.88 crore (Cr.) and that by the Reserve Bank of India as ₹9.51 crore (Cr.). The difference is under reconciliation.

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**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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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 2022-2023 advised to the RBI till 10 April 2023.

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

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

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

**(c)** The limit for Normal Ways and Means Advances to the State Government was ₹2,641.00 crore w.e.f. 01.04.2022. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances are revised by the Bank from time to time.

**The limit for Special Ways and Means Advances to the State Government was as under:-**

| With effect from | Amount<br>(₹ in Crore) | With effect from | Amount<br>(₹ in Crore) | With effect from | Amount<br>(₹ in Crore) |
|------------------|------------------------|------------------|------------------------|------------------|------------------------|
| 01.04.2022       | 1,007.99               | 09.05.2022       | 1,013.92               | 17.05.2022       | 1,016.84               |
| 08.04.2022       | 1,008.01               | 11.05.2022       | 1,006.76               | 24.05.2022       | 1,012.52               |
| 11.04.2022       | 1,009.26               | 13.05.2022       | 1,016.98               | 25.05.2022       | 1,012.59               |
| 12.04.2022       | 1,003.46               | 16.05.2022       | 1,009.09               | 30.05.2022       | 1,013.88               |

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

| With effect from | Amount<br>(₹ in Crore) | With effect from | Amount<br>(₹ in Crore) | With effect from | Amount<br>(₹ in Crore) |
|------------------|------------------------|------------------|------------------------|------------------|------------------------|
| 31.05.2022       | 1,012.57               | 13.09.2022       | 1,096.88               | 17.12.2022       | 486.58                 |
| 02.06.2022       | 1,012.19               | 15.09.2022       | 1,098.48               | 19.12.2022       | 517.11                 |
| 06.06.2022       | 1,035.02               | 16.09.2022       | 1,105.36               | 20.12.2022       | 505.87                 |
| 07.06.2022       | 1,014.57               | 17.09.2022       | 1,102.66               | 26.12.2022       | 513.21                 |
| 10.06.2022       | 1,003.21               | 19.09.2022       | 1,124.05               | 27.12.2022       | 505.66                 |
| 13.06.2022       | 1,009.85               | 20.09.2022       | 1,106.26               | 03.01.2023       | 657.54                 |
| 15.06.2022       | 1,021.86               | 21.09.2022       | 1,098.52               | 10.01.2023       | 657.28                 |
| 16.06.2022       | 1,034.18               | 27.09.2022       | 1,098.50               | 11.01.2023       | 657.29                 |
| 17.06.2022       | 1,034.17               | 30.09.2022       | 1,098.24               | 12.01.2023       | 666.56                 |
| 20.06.2022       | 1,045.49               | 01.10.2022       | 403.02                 | 16.01.2023       | 666.48                 |
| 21.06.2022       | 1,039.67               | 10.10.2022       | 404.26                 | 17.01.2023       | 675.03                 |
| 27.06.2022       | 1,047.08               | 18.10.2022       | 407.43                 | 30.01.2023       | 675.05                 |
| 28.06.2022       | 1,039.64               | 07.11.2022       | 407.45                 | 02.02.2023       | 662.49                 |
| 01.07.2022       | 979.72                 | 08.11.2022       | 407.18                 | 03.02.2023       | 669.56                 |
| 08.07.2022       | 979.59                 | 09.11.2022       | 407.11                 | 07.02.2023       | 676.13                 |
| 11.07.2022       | 980.10                 | 10.11.2022       | 411.73                 | 08.02.2023       | 669.60                 |
| 12.07.2022       | 987.76                 | 14.11.2022       | 415.63                 | 10.02.2023       | 673.64                 |
| 14.07.2022       | 987.74                 | 15.11.2022       | 407.83                 | 15.02.2023       | 662.47                 |
| 25.07.2022       | 987.81                 | 21.11.2022       | 407.93                 | 24.02.2023       | 756.64                 |
| 26.07.2022       | 987.74                 | 22.11.2022       | 407.83                 | 28.02.2023       | 757.56                 |
| 28.07.2022       | 987.78                 | 23.11.2022       | 428.07                 | 06.03.2023       | 761.61                 |
| 02.08.2022       | 975.66                 | 24.11.2022       | 428.02                 | 07.03.2023       | 757.56                 |
| 06.08.2022       | 969.11                 | 25.11.2022       | 428.65                 | 16.03.2023       | 759.70                 |
| 08.08.2022       | 975.48                 | 02.12.2022       | 428.93                 | 17.03.2023       | 761.12                 |
| 10.08.2022       | 978.95                 | 03.12.2022       | 289.92                 | 20.03.2023       | 787.58                 |
| 16.08.2022       | 978.34                 | 05.12.2022       | 313.05                 | 21.03.2023       | 753.30                 |
| 17.08.2022       | 954.37                 | 06.12.2022       | 290.54                 | 24.03.2023       | 753.29                 |
| 29.08.2022       | 1,119.60               | 07.12.2022       | 290.93                 | 27.03.2023       | 753.67                 |
| 30.08.2022       | 1,095.10               | 13.12.2022       | 285.64                 | 28.03.2023       | 753.28                 |
| 06.09.2022       | 1,095.07               | 14.12.2022       | 489.68                 | 30.03.2023       | 708.20                 |
| 07.09.2022       | 1,096.88               | 15.12.2022       | 502.25                 | 31.03.2023       | 753.38                 |
| 12.09.2022       | 1,096.97               | 16.12.2022       | 505.37                 |                  |                        |

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**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-2023 is given below:-

|       |                                                                                                                                 |     |          |
|-------|---------------------------------------------------------------------------------------------------------------------------------|-----|----------|
| (i)   | Number of days on which the minimum balance was maintained without taking any Advance                                           | --- | 365 days |
| (ii)  | Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances                            | --- | NIL      |
| (iii) | Number of days on which the minimum balance was maintained by taking Normal Ways and Means Advance                              | --- | NIL      |
| (iv)  | Number of days on which there was shortfall in minimum balance even after taking the above Advances, but no Overdraft was taken | --- | NIL      |
| (v)   | Number of days on which Overdrafts were taken                                                                                   | --- | NIL      |

**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

During the year 2022-2023 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 01.04.2022 to 31.03.2023**

**The rate of Interest is as follows:**

| <b>With Effect From</b>                                                             | <b>01.04.2022</b>    | <b>06.05.2022</b> | <b>10.06.2022</b> | <b>05.08.2022</b> | <b>30.09.2022</b> | <b>09.12.2022</b> | <b>10.02.2023</b> | <b>31.03.2023</b> |
|-------------------------------------------------------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>1. Ways &amp; Means Advances</b>                                                 | <b>(in per cent)</b> |                   |                   |                   |                   |                   |                   |                   |
| (a) Special Drawing Facility (SDF) Limits<br>(Repo Rate-1per cent)                  | 3.00                 | 3.40              | 3.90              | 4.40              | 4.90              | 5.25              | 5.50              | 5.50              |
| (b) Normal - for 1 to 90 days<br>(Repo Rate)                                        | 4.00                 | 4.40              | 4.90              | 5.40              | 5.90              | 6.25              | 6.50              | 6.50              |
| (c) Normal-Beyond 90 days<br>(Repo Rate + 1per cent)                                | 5.00                 | 5.40              | 5.90              | 6.40              | 6.90              | 7.25              | 7.50              | 7.50              |
| <b>2. Shortfall in minimum balance<br/>(Repo Rate)</b>                              | 4.00                 | 4.40              | 4.90              | 5.40              | 5.90              | 6.25              | 6.50              | 6.50              |
| <b>3. Overdraft</b>                                                                 |                      |                   |                   |                   |                   |                   |                   |                   |
| (a) Up to 100 per cent of Normal Ways and Means Advances<br>(Repo Rate + 2per cent) | 6.00                 | 6.40              | 6.90              | 7.40              | 7.90              | 8.25              | 8.50              | 8.50              |
| (b) Above 100 per cent of Normal Ways and Means Advances<br>(Repo Rate + 5per cent) | 9.00                 | 9.40              | 9.90              | 10.40             | 10.90             | 11.25             | 11.50             | 11.50             |

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

Treasury Bills amounting to ₹2,64,013.70 crore were purchased and amounting to ₹2,65,741.79 crore were sold during the period from 01.04.2022 to 31.03.2023. An amount of ₹98.48 crore was received as interest on Investment under Treasury Bills during the year.

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**ANNEXURE A**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

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The investment made out of general cash balance and earmarked funds upto 31.03.2023 are given below:-

| <b>Sl. No.</b> | <b>Particulars</b>                                               | <b>Cash Balance Investment Account</b> | <b>Earmarked Funds</b> | <b>Total</b>        |
|----------------|------------------------------------------------------------------|----------------------------------------|------------------------|---------------------|
|                |                                                                  |                                        |                        | <b>(₹ in Crore)</b> |
| <b>1.</b>      | <b>Securities of Government of India/Other State Governments</b> | <b>-</b>                               | <b>13,218.84</b>       | <b>13,218.84</b>    |
| <b>2.</b>      | <b>Government of India Treasury Bills</b>                        | <b>18,631.60</b>                       | <b>-</b>               | <b>18,631.60</b>    |
| <b>3.</b>      | <b>Other Investment</b>                                          | <b>-</b>                               | <b>200.00</b>          | <b>200.00</b>       |
|                | <b>Total</b>                                                     | <b>18,631.60</b>                       | <b>13,418.84</b>       | <b>32,050.44</b>    |

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### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| Description                                            | 2022-2023           | 2021-2022          |
|--------------------------------------------------------|---------------------|--------------------|
| <b>I. TAX AND NON-TAX REVENUE</b>                      |                     |                    |
| <b>A. Tax Revenue</b>                                  | <b>(₹ in Crore)</b> |                    |
| <b>A1. Own Tax revenue</b>                             |                     |                    |
| State Goods and Services Tax (SGST)                    | 37,967.12           | 31,271.07          |
| Land Revenue                                           | 3,173.43            | 2,742.67           |
| Stamps and Registration fees                           | 6,876.19            | 7,366.44           |
| State Excise                                           | 16,266.45           | 13,541.93          |
| Taxes on Sales, Trade, etc.                            | 11,840.31           | 9,950.63           |
| Taxes on goods and passengers                          | (-) 0.10            | 4.72               |
| Taxes on Vehicles                                      | 3,391.85            | 2,647.15           |
| Other Taxes on Income and Expenditure                  | 731.33              | 664.33             |
| Others                                                 | 3,361.98            | 2,892.90           |
| <b>A2. Share of net proceeds of assigned to States</b> |                     |                    |
| Central Goods and Services Tax (CGST)                  | 20,186.74           | 19,024.77          |
| Corporation Tax                                        | 23,946.49           | 18,164.94          |
| Taxes on Income other than Corporation Tax             | 23,382.98           | 19,790.65          |
| Taxes on Wealth                                        | 0.00                | 4.26               |
| Customs                                                | 2,808.31            | 4,891.75           |
| Union Excise Duties                                    | 881.13              | 2,715.42           |
| Service Tax                                            | 111.70              | 880.25             |
| Other Taxes and Duties on<br>Commodities and Services  | 117.58              | 68.57              |
| Others                                                 | 0.00                | 0.14               |
| <b>Total A</b>                                         | <b>1,55,043.49</b>  | <b>1,36,622.60</b> |



### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

|                                                                            | 2022-2023    | 2021-2022 |
|----------------------------------------------------------------------------|--------------|-----------|
|                                                                            | (₹ in Crore) |           |
| <b>B. Non-tax Revenue</b>                                                  |              |           |
| Interest receipts                                                          | 317.99       | 305.60    |
| Miscellaneous General Services                                             | (-) 75.63    | 86.69     |
| Non-ferrous Mining and Metallurgical Industries                            | 331.42       | 194.76    |
| Other Administrative Services                                              | 283.62       | 78.45     |
| Police                                                                     | 243.26       | 182.62    |
| Medical and Public Health                                                  | 230.99       | 178.73    |
| Dividends and Profits                                                      | 165.02       | 157.94    |
| Roads and Bridges                                                          | 122.47       | 64.12     |
| Education, Sports, Art and Culture                                         | 94.17        | 55.35     |
| Forestry and Wild Life                                                     | 93.07        | 97.62     |
| Urban Development                                                          | 58.13        | 60.70     |
| Housing                                                                    | 55.87        | 17.67     |
| Crop Husbandry                                                             | 48.22        | 17.62     |
| Other General Economic Services                                            | 30.54        | 27.16     |
| Water Supply and Sanitation                                                | 26.43        | 6.37      |
| Minor Irrigation                                                           | 20.17        | 14.48     |
| Food Storage and Warehousing                                               | 20.11        | 34.68     |
| Public Works                                                               | 13.93        | 17.45     |
| Road Transport                                                             | 13.67        | 2.50      |
| Co-operation                                                               | 11.31        | 9.48      |
| Other Rural Development Programmes                                         | 11.14        | 4.11      |
| Social Security and Welfare                                                | 10.94        | 2.29      |
| Public Service Commission                                                  | 10.82        | 6.16      |
| Labour and Employment                                                      | 10.14        | 20.48     |
| Major Irrigation                                                           | 6.78         | 3.73      |
| Information and Publicity                                                  | 5.81         | 1.72      |
| Village and Small Industries                                               | 4.83         | 3.26      |
| Civil Supplies                                                             | 4.60         | 10.83     |
| Contributions and Recoveries towards Pension and Other Retirement Benefits | 4.36         | 4.62      |
| Animal Husbandry                                                           | 3.96         | 2.74      |
| Medium Irrigation                                                          | 3.64         | 1.70      |
| Other Communication Services                                               | 2.87         | 0.64      |
| Dairy Development                                                          | 2.87         | 13.70     |
| Other Scientific Research                                                  | 2.10         | 0.00      |
| Hill Areas                                                                 | 1.46         | 0.06      |
| Jails                                                                      | 1.33         | 0.44      |
| Tourism                                                                    | 1.24         | 0.84      |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

|                                     | 2022-2023       | 2021-2022       |
|-------------------------------------|-----------------|-----------------|
|                                     | (₹ in Crore)    |                 |
| Fisheries                           | 0.88            | 1.09            |
| Industries                          | 0.78            | 0.22            |
| Other Agricultural Programmes       | 0.65            | 0.31            |
| Ports and Light Houses              | 0.52            | 0.59            |
| Other Social Services               | 0.23            | 0.45            |
| Other Special Areas Programmes      | 0.06            | 0.00            |
| Stationery and Printing             | 0.03            | 0.06            |
| Petroleum                           | 0.02            | 0.03            |
| Plantations                         | 0.01            | 0.01            |
| Agricultural Research and Education | 0.01            | 0.01            |
| Civil Aviation                      | 0.00            | 0.09            |
| Other Industries                    | 0.00            | 0.00            |
| Non Conventional Sources of Energy  | 0.00            | 0.00            |
| Power                               | 0.00            | 0.00            |
| Land Reforms                        | 0.00            | 0.00            |
| Family Welfare                      | 0.00            | 0.00            |
| Others                              | 0.00            | 0.00            |
| <b>Total B</b>                      | <b>2,196.84</b> | <b>1,690.17</b> |

### II. GRANTS FROM GOVERNMENT OF INDIA

#### C. Grants

|                                                                    |                  |                  |
|--------------------------------------------------------------------|------------------|------------------|
| <b>Grants-in-Aid from Central Government</b>                       | <b>0.00</b>      | <b>0.06</b>      |
| <b>Non Plan Grants</b>                                             |                  |                  |
| Other Grants                                                       | 0.00             | 0.06             |
| <b>Grants for Centrally Sponsored Schemes</b>                      | <b>9,857.61</b>  | <b>11,076.93</b> |
| Central Assistance/ Share                                          | 9,879.70         | 11,061.23        |
| Externally Aided Projects- Grants from Centrally Sponsored Schemes | 6.37             | 15.70            |
| Other Grants                                                       | (-) 28.46        | 0.00             |
| <b>Finance Commission grants</b>                                   | <b>19,824.48</b> | <b>23,517.34</b> |
| Post devolution Revenue Deficit Grant                              | 13,587.00        | 17,607.00        |
| Grants for Rural Local Bodies                                      | 3,805.17         | 3,731.61         |
| Grants for Urban Local Bodies                                      | 1,476.51         | 1,167.73         |
| Grants-in-Aid for State Disaster Response Fund                     | 849.60           | 808.80           |
| Grants-in-Aid for State Disaster Response Mitigation Fund          | 106.20           | 202.20           |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

|                                                                              | 2022-2023          | 2021-2022          |
|------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                              | (₹ in Crore)       |                    |
| <b>Other Transfer/ Grants to States/ Union Territories with Legislatures</b> | <b>8,621.78</b>    | <b>5,252.26</b>    |
| Grants under the proviso to Article 275 (1) of the Constitution              | 41.87              | 0.00               |
| Grants towards Contribution to National Disaster Response Fund (NDRF)        | 0.00               | 350.13             |
| Grant for Central Road Fund                                                  | 217.90             | 287.06             |
| Grants to cover gap in resources                                             | 0.00               | 0.00               |
| Special assistance                                                           | 134.25             | 84.24              |
| Compensation for Loss of Revenue arising out of implementation of GST        | 8,227.76           | 4,530.82           |
| <b>Total C</b>                                                               | <b>38,303.87</b>   | <b>39,846.58</b>   |
| <b>Total Revenue Receipts (A+B+C)</b>                                        | <b>1,95,544.20</b> | <b>1,78,159.35</b> |

### III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

#### D. Capital Receipts

|                        |             |             |
|------------------------|-------------|-------------|
| Disinvestment proceeds | 0.00        | 0.00        |
| Others                 | 0.00        | 0.00        |
| <b>Total D</b>         | <b>0.00</b> | <b>0.00</b> |

#### E. Public Debt receipts

|                                                                                    |                  |                  |
|------------------------------------------------------------------------------------|------------------|------------------|
| <b>Internal Debt</b>                                                               | <b>65,132.32</b> | <b>69,066.30</b> |
| Market Loans                                                                       | 62,999.85        | 67,389.75        |
| Ways & Means Advance from the RBI                                                  | 0.00             | 193.36           |
| Compensation and other Bonds                                                       | 0.00             | 0.00             |
| Loans from Other Institutions                                                      | 2,132.47         | 1,483.19         |
| Special Securities issued to National Small Savings Fund of the Central Government | 0.00             | 0.00             |

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

|                                                               | 2022-2023             | 2021-2022          |
|---------------------------------------------------------------|-----------------------|--------------------|
|                                                               | (₹ in Crore)          |                    |
| Other Loans                                                   | 0.00                  | 0.00               |
| <b>Loans and Advances from Central Government</b>             | <b>5,110.94</b>       | <b>8,514.54</b>    |
| Non Plan Loans                                                | 1.08                  | 1.44               |
| Loans for State Plan Schemes                                  | 0.00                  | 1,64.27            |
| Loans for Central Plan Schemes                                | 0.00                  | 0.00               |
| Loans for Centrally Sponsored Plan Schemes                    | 0.00                  | 0.00               |
| Other Loans                                                   | 5,109.86              | 8,348.83           |
| <b>Total E</b>                                                | <b>70,243.26</b>      | <b>77,580.84</b>   |
| <b>F. Loans and Advances by State Government (Recoveries)</b> | <b>81.88</b>          | <b>58.05</b>       |
| <b>G. Inter State Settlements</b>                             | <b>0.00</b>           | <b>0.00</b>        |
| <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>    | <b>2,65,869.34(*)</b> | <b>2,55,798.24</b> |

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(\*) (a) Grand total of Expenditure in Consolidated Fund in crore ₹2,65,869.34, (b) Grants total as per absolute figure from VLC(in rupees): 26,58,69,30,78,215.84. (c) Grand Total as per absolute figure in crore ₹2,65,869.31. (d) Difference between (a) and (c) in crore: 0.03. The difference of 0.03 crore between Grand Total Figure in Statement and Grand Total figure absolute figure is because of rounding.

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

| A. EXPENDITURE BY FUNCTION                                             | Actuals for 2022-2023 |         |         |            |
|------------------------------------------------------------------------|-----------------------|---------|---------|------------|
|                                                                        | (₹ in Crore)          |         |         |            |
| A. General Service                                                     | Revenue               | Capital | L and A | Total      |
| <b>A.1- Organs of State</b>                                            |                       |         |         |            |
| Parliament /State/Union Territory Legislatures                         | 67.36                 | 0.00    | 0.00    | 67.36      |
| President, Vice President/Governor, Administrator of Union Territories | 13.85                 | 0.00    | 0.00    | 13.85      |
| Council of Minister                                                    | 44.37                 | 0.00    | 0.00    | 44.37      |
| Administration of Justice                                              | 884.57                | 0.00    | 0.00    | 884.57     |
| Elections                                                              | (-) 454.61            | 0.00    | 0.00    | (-) 454.61 |
| <b>A.2- Fiscal Services</b>                                            |                       |         |         |            |
| Collection of taxes on Income and Expenditure                          | 5.27                  | 0.00    | 0.00    | 5.27       |
| Land Revenue                                                           | 664.99                | 0.00    | 0.00    | 664.99     |
| Stamps and Registration                                                | 210.20                | 0.00    | 0.00    | 210.20     |
| Collection of other Taxes on property and Capital Transactions         | 0.95                  | 0.00    | 0.00    | 0.95       |
| State excise                                                           | 191.17                | 0.00    | 0.00    | 191.17     |
| Taxes on Sales, Trade, etc.                                            | 80.86                 | 0.00    | 0.00    | 80.86      |
| Taxes on Vehicles                                                      | 51.68                 | 0.00    | 0.00    | 51.68      |
| Collection Charges under State Goods and Services Tax                  | 193.83                | 0.00    | 0.00    | 193.83     |
| Other Taxes and Duties on Commodities and Services                     | 6.54                  | 0.00    | 0.00    | 6.54       |
| Other Fiscal Services                                                  | 8.48                  | 0.00    | 0.00    | 8.48       |
| <b>A.3- Interest Payment and Servicing of Debt</b>                     |                       |         |         |            |
| Appropriation for Reduction or Avoidance of Debt                       | 200.00                | 0.00    | 0.00    | 200.00     |
| Interest Payments                                                      | 40,017.84             | 0.00    | 0.00    | 40,017.84  |
| <b>A.4- Administrative Services</b>                                    |                       |         |         |            |
| Public Service Commission                                              | 43.59                 | 0.00    | 0.00    | 43.59      |
| Secretariat-General Services                                           | 379.13                | 0.00    | 0.00    | 379.13     |
| District Administration                                                | 266.25                | 0.00    | 0.00    | 266.25     |
| Treasury and Accounts Administration                                   | 150.64                | 0.00    | 0.00    | 150.64     |
| Police                                                                 | 9,545.38              | 161.32  | 0.00    | 9,706.70   |
| Jails                                                                  | 308.72                | 0.00    | 0.00    | 308.72     |

#### 4. STATEMENT OF EXPENDITURE ( CONSOLIDATED FUND )

Actuals for 2022-2023

(₹ in Crore)

|                                                                                      | Revenue          | Capital       | L and A     | Total            |
|--------------------------------------------------------------------------------------|------------------|---------------|-------------|------------------|
| Stationery and Printing                                                              | 18.76            | 0.00          | 0.00        | 18.76            |
| Public Works                                                                         | 660.73           | 491.81        | 0.00        | 1,152.54         |
| Vigilance                                                                            | 18.58            | 0.00          | 0.00        | 18.58            |
| Other Administrative Services                                                        | 851.55           | 1.58          | 0.00        | 853.13           |
| <b>A.5- Pension and Miscellaneous General Services</b>                               |                  |               |             |                  |
| Pensions and Other Retirement Benefits                                               | 24,624.12        | 0.00          | 0.00        | 24,624.12        |
| Miscellaneous General Services                                                       | 199.03           | 0.00          | 0.00        | 199.03           |
| <b>Total General Services (A)</b>                                                    | <b>79,253.83</b> | <b>654.71</b> | <b>0.00</b> | <b>79,908.54</b> |
| <b>B-Social Services</b>                                                             |                  |               |             |                  |
| <b>B.1- Education, Sports, Art and Culture</b>                                       |                  |               |             |                  |
| General Education                                                                    | 40,162.84        | 369.15(a)     | 0.00        | 40,531.99        |
| Technical Education                                                                  | 620.58           | 0.00          | 0.00        | 620.58           |
| Sports and Youth Services                                                            | 157.52           | 0.00          | 0.00        | 157.52           |
| Art and Culture                                                                      | 206.10           | 0.00          | 0.00        | 206.10           |
| <b>B.2- Health and Family Welfare</b>                                                |                  |               |             |                  |
| Medical and Public health                                                            | 13,248.79        | 2,185.92      | 0.39        | 15,435.10        |
| Family Welfare                                                                       | 1,422.82         | 0.00          | 0.00        | 1,422.82         |
| <b>B.3- Water Supply, Sanitation, Housing and Urban Development</b>                  |                  |               |             |                  |
| Water Supply and Sanitation                                                          | 1,407.61         | 2,398.54      | 0.00        | 3,806.15         |
| Housing                                                                              | 182.61           | 79.56         | 0.00        | 262.17           |
| Urban Development                                                                    | 10,542.82        | 4,024.50      | 285.53      | 14,852.85        |
| <b>B.4- Information and Broadcasting</b>                                             |                  |               |             |                  |
| Information and Publicity                                                            | 155.32           | 2.07          | 0.95        | 158.34           |
| <b>B.5- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b> |                  |               |             |                  |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 4,400.21         | 489.30        | 15.00       | 4,904.51         |

#### 4. STATEMENT OF EXPENDITURE ( CONSOLIDATED FUND )

Actuals for 2022-2023

(₹ in Crore)

##### B.6- Labour and Labour Welfare

|                       | Revenue | Capital | L and A | Total  |
|-----------------------|---------|---------|---------|--------|
| Labour and Employment | 227.70  | 0.00    | 0.00    | 227.70 |

##### B.7- Social Welfare and Nutrition

|                                         |           |        |      |           |
|-----------------------------------------|-----------|--------|------|-----------|
| Social Security and Welfare             | 39,746.96 | 380.54 | 0.00 | 40,127.50 |
| Nutrition                               | 1,274.79  | 0.00   | 0.00 | 1,274.79  |
| Relief on Account of Natural Calamities | 1,282.81  | 0.00   | 0.00 | 1,282.81  |

##### B.8- Others

|                              |        |          |      |        |
|------------------------------|--------|----------|------|--------|
| Other Social Services        | 277.35 | 22.91(b) | 0.00 | 300.26 |
| Secretariat- Social Services | 252.10 | 0.00     | 0.00 | 252.10 |

##### Total Social Services (B)

1,15,568.93    9,952.49    301.87    1,25,823.29

##### C- Economic Services

##### C.1- Agriculture and Allied Activities

|                                     |          |        |      |          |
|-------------------------------------|----------|--------|------|----------|
| Crop Husbandry                      | 6,522.79 | 79.53  | 0.00 | 6,602.32 |
| Soil and Water Conservation         | 73.21    | 0.15   | 0.00 | 73.36    |
| Animal Husbandry                    | 678.20   | 126.57 | 0.00 | 804.77   |
| Dairy Development                   | 66.03    | 0.37   | 0.00 | 66.40    |
| Fisheries                           | 159.90   | 17.33  | 0.00 | 177.23   |
| Forestry and Wild Life              | 536.63   | 62.71  | 0.00 | 599.34   |
| Food, Storage and Warehousing       | 675.04   | 36.14  | 0.00 | 711.18   |
| Agricultural Research and Education | 215.45   | 1.06   | 0.00 | 216.51   |
| Agricultural Financial Institutions | 0.00     | 0.00   | 0.00 | 0.00     |
| Co-operation                        | 331.31   | 76.04  | 0.00 | 407.35   |
| Other Agricultural Programmes       | 109.01   | 21.45  | 0.00 | 130.46   |

##### C.2- Rural Development

|                                          |          |      |      |          |
|------------------------------------------|----------|------|------|----------|
| Special Programmes for Rural Development | 1,030.41 | 0.00 | 0.00 | 1,030.41 |
| Rural Employment                         | 2,072.38 | 0.00 | 0.00 | 2,072.38 |

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND )

|                                                  | Actuals for 2022-2023<br>(₹ in Crore) |          |         |          |
|--------------------------------------------------|---------------------------------------|----------|---------|----------|
|                                                  | Revenue                               | Capital  | L and A | Total    |
| Land Reforms                                     | 32.20                                 | 0.00     | 0.00    | 32.20    |
| Other Rural Development Programmes               | 8,076.46                              | 853.27   | 0.00    | 8,929.73 |
| <b>C.3- Special Areas Programmes</b>             |                                       |          |         |          |
| Hill Areas                                       | 975.49                                | 0.00     | 0.00    | 975.49   |
| Other Special Areas Programmes                   | 300.51                                | 599.37   | 0.00    | 899.88   |
| <b>C.4- Irrigation and Flood Control</b>         |                                       |          |         |          |
| Major Irrigation                                 | 258.70                                | 934.03   | 0.00    | 1,192.73 |
| Medium Irrigation                                | 48.99                                 | 39.68    | 0.00    | 88.67    |
| Minor Irrigation                                 | 525.33                                | 564.51   | 0.00    | 1,089.84 |
| Command Area Development                         | 0.00                                  | 0.00     | 0.00    | 0.00     |
| Flood Control and Drainage                       | 466.35                                | 743.44   | 0.00    | 1,209.79 |
| <b>C.5- Energy</b>                               |                                       |          |         |          |
| Power                                            | 1,965.33                              | 1,314.60 | 1.26    | 3,281.19 |
| Non-Conventional Sources of Energy               | 14.22                                 | 29.68    | 0.00    | 43.90    |
| <b>C.6- Industry and Minerals</b>                |                                       |          |         |          |
| Village and Small Industries                     | 305.44                                | 140.56   | 1.47    | 447.47   |
| Industries                                       | 78.69(c)                              | 0.00     | 0.00    | 78.69    |
| Non- Ferrous Mining and Metallurgical Industries | 4.85                                  | 0.00     | 0.00    | 4.85     |
| Chemicals and Pharmaceutical Industries          | 0.00                                  | 2.85     | 20.02   | 22.87    |
| Engineering Industries                           | 0.00                                  | 0.00     | 0.01    | 0.01     |
| Telecommunication and Electronic Industries      | 0.00                                  | 669.92   | 6.13    | 676.05   |
| Consumer Industries                              | 0.00                                  | 2.44     | 100.97  | 103.41   |
| Other Industries                                 | 0.00                                  | 0.00     | 3.20    | 3.20     |
| Other Outlays on Industries and Minerals         | 0.00                                  | 158.94   | 0.00    | 158.94   |
| <b>C.7- Transport</b>                            |                                       |          |         |          |
| Ports and Light Houses                           | 1.31                                  | 0.00     | 0.00    | 1.31     |
| Civil Aviation                                   | 2.81                                  | 0.24     | 0.00    | 3.05     |
| Roads and Bridges                                | 734.56                                | 4,524.63 | 0.00    | 5,259.19 |



#### 4. STATEMENT OF EXPENDITURE ( CONSOLIDATED FUND )

Actuals for 2022-2023

(₹ in Crore)

|                                                                              | Revenue               | Capital          | L and A             | Total              |
|------------------------------------------------------------------------------|-----------------------|------------------|---------------------|--------------------|
| Road Transport                                                               | 957.71                | 16.93            | 77.45               | 1,052.09           |
| Inland Water Transport                                                       | 0.08                  | 74.76            | 26.11               | 100.95             |
| Other Transport Services                                                     | 0.00                  | 62.04            | 20.36               | 82.40              |
| <b>C.8- Science, Technology and Environment</b>                              |                       |                  |                     |                    |
| Other Scientific Research                                                    | 24.21                 | 0.00             | 0.00                | 24.21              |
| Ecology and Environment                                                      | 7.24                  | 0.00             | 0.00                | 7.24               |
| <b>C.9- General Economic Services</b>                                        |                       |                  |                     |                    |
| Secretariat- Economic Services                                               | 157.58                | 0.00             | 0.00                | 157.58             |
| Tourism                                                                      | 45.92                 | 68.57            | 0.00                | 114.49             |
| Census Surveys and Statistics                                                | 26.72                 | 0.00             | 0.00                | 26.72              |
| Civil Supplies                                                               | 106.05                | 0.00             | 0.00                | 106.05             |
| General Financial and Trading Institutions                                   | 0.00                  | 179.01           | 4.50                | 183.51             |
| Other General Economic Services                                              | 21.10                 | 0.75             | 0.00                | 21.85              |
| <b>Total Economic Services (C)</b>                                           | <b>27,608.20</b>      | <b>11,401.57</b> | <b>261.48</b>       | <b>39,271.25</b>   |
| <b>D- Grants-in-Aid and Contributions</b>                                    |                       |                  |                     |                    |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 407.96                | 0.00             | 0.00                | 407.96             |
| <b>E- Public Debt</b>                                                        |                       |                  |                     |                    |
| Internal Debt of the State Government                                        | 0.00                  | 0.00             | 28,200.72           | 28,200.72          |
| Loans and Advances from the Central Government                               | 0.00                  | 0.00             | 1,567.67            | 1,567.67           |
| <b>F- Loans and Advances</b>                                                 |                       |                  |                     |                    |
| Loans to Government Servants, etc.                                           | 0.00                  | 0.00             | 1.12                | 1.12               |
| <b>Total : Grants-in-Aids and Contributions, Public Debt and Loans</b>       | <b>407.96</b>         | <b>0.00</b>      | <b>29,769.51</b>    | <b>30,177.47</b>   |
| <b>H. Transfer to Contingency Fund</b>                                       |                       |                  |                     |                    |
| Appropriation to the Contingency Fund                                        | 0.00                  | 0.00             | 180.00              | 180.00             |
| <b>Total : Expenditure in Consolidated Fund</b>                              | <b>2,22,838.93(*)</b> | <b>22,008.77</b> | <b>30,512.86(#)</b> | <b>2,75,360.56</b> |

(a) Includes ₹62.79 crore, ₹97.21 crore, ₹2.13 crore incurred as Technical Education, Sports and Youth Services, Art and Culture respectively. (b) Includes ₹10.66 crore incurred as Labour and ₹ 3.33 crore incurred as Employment. (c) Includes ₹4.29 crore and ₹18.14 crore incurred as Engineering Industries and Consumer Industries respectively.

(\*) (i) Grand total of Expenditure in Revenue Expenditure in crore ₹2,22,838.93, (ii) Grants total as per absolute figure from VLC (in rupees): 2228,38,90,60,455.31. (ii) Grand Total as per absolute figure in crore ₹2,22,838.91. (d) Difference between (i) and (iii) in crore: 0.02. The difference of 0.02 crore between Total Figure in Statement and Grand Total of absolute figure is because of rounding.

(#) Grand total of Expenditure in Loans and Advances in crore ₹30,512.86, (ii) Grants total as per absolute figure from VLC (in rupees): 3,05,12,87,57,778.00.(ii) Grand Total as per absolute figure in crore ₹30,512.88. (d) Difference between (i) and (iii) in crore: 0.02. The difference of 0.02 crore between Total Figure in Statement and Grand Total of absolute figure is because of rounding.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**  
(₹ in Crore)

**B. EXPENDITURE BY NATURE**

| Object of Expenditure                          | 2022-2023 |           |           | 2021-2022 |           |           | 2020-2021 |           |           |
|------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                                | Rev       | Cap       | Total     | Rev       | Cap       | Total     | Rev       | Cap       | Total     |
| Grants-in-aid-General                          | 62,061.98 | 0.00      | 62,061.98 | 45,987.78 | 0.00      | 45,987.78 | 30,539.23 | 0.00      | 30,539.23 |
| Interest/Dividend                              | 39,906.60 | 0.00      | 39,906.60 | 36,597.92 | 0.00      | 36,597.92 | 33,702.90 | 0.00      | 33,702.90 |
| Grants-in-aid-Salaries                         | 34,214.06 | 0.00      | 34,214.06 | 33,978.27 | 0.00      | 33,978.27 | 32,591.96 | 0.00      | 32,591.96 |
| Pensionary Charges                             | 24,452.78 | 0.00      | 24,452.78 | 26,581.09 | 0.00      | 26,581.09 | 21,319.93 | 0.00      | 21,319.93 |
| Salaries                                       | 21,006.09 | 0.00      | 21,006.09 | 20,628.21 | 0.00      | 20,628.21 | 19,839.70 | 0.00      | 19,839.70 |
| Major Works / Land and Buildings               | 0.00      | 19,719.58 | 19,719.58 | 0.00      | 16,600.85 | 16,600.85 | 0.00      | 12,678.00 | 12,678.00 |
| Subsidies                                      | 17,086.81 | 0.00      | 17,086.81 | 16,659.99 | 0.00      | 16,659.99 | 12,376.71 | 0.00      | 12,376.71 |
| Grants for creation of Capital Assets          | 5,229.22  | 0.00      | 5,229.22  | 10,371.04 | 0.00      | 10,371.04 | 10,449.78 | 0.00      | 10,449.78 |
| Wages                                          | 5,085.69  | 0.00      | 5,085.69  | 4,772.32  | 0.00      | 4,772.32  | 4,228.06  | 0.00      | 4,228.06  |
| Scholarships and Stipends                      | 3,440.37  | 0.00      | 3,440.37  | 2,995.92  | 0.00      | 2,995.92  | 1,414.96  | 0.00      | 1,414.96  |
| Materials and Supplies / Stores and Equipments | 2,449.87  | 0.00      | 2,449.87  | 2,832.73  | 0.00      | 2,832.73  | 1,642.97  | 0.00      | 1,642.97  |
| Other Charges                                  | 2,180.90  | 0.00      | 2,180.90  | 3,593.20  | 0.00      | 3,593.22  | 6,171.20  | 0.00      | 6,171.20  |
| Inter-Account transfer                         | 1,744.99  | 384.57    | 2,129.56  | 1,985.24  | 275.65    | 2,260.89  | 4,047.38  | 524.44    | 4,571.82  |
| Maintenance                                    | 1,449.56  | 0.00      | 1,449.56  | 1,242.01  | 0.00      | 1,242.01  | 1,116.13  | 0.00      | 1,116.13  |
| Investments                                    | 0.00      | 1,126.70  | 1,126.70  | 0.00      | 416.63    | 416.63    | 0.00      | 133.95    | 133.95    |
| Office Expenses                                | 949.12    | 0.00      | 949.12    | 837.18    | 0.00      | 837.19    | 832.87    | 0.00      | 832.87    |
| Other Capital Expenditure                      | 0.00      | 857.21    | 857.21    | 0.00      | 121.37    | 121.37    | 0.00      | 144.87    | 144.87    |
| Minor Works/Maintenance                        | 745.45    | 0.00      | 745.45    | 745.74    | 0.10      | 745.84    | 764.86    | 0.06      | 764.92    |
| Machinery and Equipment                        | 0.89      | 664.21    | 665.10    | 0.50      | 466.79    | 467.29    | 0.26      | 480.09    | 480.35    |
| Purchase                                       | 619.02    | 0.00      | 619.02    | 376.68    | 0.00      | 376.68    | 441.64    | 0.00      | 441.64    |
| Outsourcing of Services                        | 598.55    | 0.00      | 598.55    | 570.99    | 0.00      | 570.99    | 520.07    | 0.00      | 520.07    |

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE

(₹ in Crore)

| Object of Expenditure                        | 2022-2023 |       |        | 2021-2022 |       |        | 2020-2021 |       |        |
|----------------------------------------------|-----------|-------|--------|-----------|-------|--------|-----------|-------|--------|
|                                              | Rev       | Cap   | Total  | Rev       | Cap   | Total  | Rev       | Cap   | Total  |
| Medical Reimbursements under WBHS 2008       | 436.56    | 0.00  | 436.56 | 314.24    | 0.00  | 314.24 | 232.94    | 0.00  | 232.94 |
| P.O.L. (Police, Ambulance, etc.)             | 375.03    | 0.00  | 375.03 | 288.18    | 0.00  | 288.18 | 216.24    | 0.00  | 216.24 |
| Computerization                              | 262.66    | 8.13  | 270.79 | 233.33    | 5.12  | 238.45 | 245.79    | 6.07  | 251.86 |
| Payment of Professional and Special Services | 226.21    | 0.00  | 226.21 | 259.49    | 0.36  | 259.85 | 190.04    | 0.10  | 190.14 |
| Contributions                                | 215.10    | 0.00  | 215.10 | 110.33    | 0.00  | 110.33 | 110.22    | 0.00  | 110.22 |
| Advertisement and Publicity Expenses         | 148.80    | 0.00  | 148.80 | 147.84    | 0.00  | 147.84 | 196.03    | 0.00  | 196.03 |
| Rent, Rates and Taxes                        | 123.48    | 0.00  | 123.48 | 103.77    | 0.00  | 103.77 | 85.33     | 0.00  | 85.33  |
| Travel Expenses                              | 66.89     | 0.00  | 66.89  | 50.67     | 0.00  | 50.67  | 55.42     | 0.00  | 55.42  |
| Regeneration                                 | 0.00      | 52.83 | 52.83  | 0.00      | 65.66 | 65.66  | 0.00      | 54.87 | 54.87  |
| Arms and Ammunition                          | 46.88     | 0.00  | 46.88  | 40.22     | 0.00  | 40.22  | 39.35     | 12.88 | 52.23  |
| Clothing and Tentage (Police Uniform)        | 33.50     | 0.00  | 33.50  | 37.85     | 0.00  | 37.85  | 34.30     | 0.00  | 34.30  |
| Medical Reimbursements                       | 29.80     | 0.00  | 29.80  | 26.81     | 0.00  | 26.81  | 18.24     | 0.00  | 18.24  |
| Hospital and Sanitary Charges                | 22.01     | 0.00  | 22.01  | 14.45     | 0.00  | 14.45  | 0.50      | 0.00  | 0.50   |
| Secret Service Expenditure                   | 21.50     | 0.00  | 21.50  | 16.52     | 0.00  | 16.52  | 20.07     | 0.00  | 20.07  |
| Publications                                 | 19.38     | 0.00  | 19.38  | 18.12     | 0.00  | 18.12  | 7.48      | 0.00  | 7.48   |
| Motor Vehicles                               | 2.24      | 12.80 | 15.04  | 3.01      | 49.90 | 52.91  | 1.09      | 17.66 | 18.75  |
| Other Contractual services                   | 12.57     | 0.00  | 12.57  | 0.41      | 0.00  | 0.41   | 0.00      | 0.00  | 0.00   |
| Training                                     | 9.70      | 0.00  | 9.70   | 5.64      | 0.00  | 5.64   | 7.45      | 0.00  | 7.45   |
| Other Administrative Expenses                | 6.09      | 0.00  | 6.09   | 7.23      | 0.00  | 7.24   | 4.78      | 0.00  | 4.78   |
| Rewards                                      | 1.57      | 0.00  | 1.57   | 2.46      | 0.00  | 2.46   | 2.00      | 0.00  | 2.00   |
| Employees Provident Fund                     | 0.19      | 0.00  | 0.19   | 0.88      | 0.00  | 0.88   | 0.15      | 0.00  | 0.15   |

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### B. EXPENDITURE BY NATURE

(₹ in Crore)

| Object of Expenditure     | 2022-2023             |                   |                     | 2021-2022           |                   |                     | 2020-2021           |                     |                     |
|---------------------------|-----------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
|                           | Rev                   | Cap               | Total               | Rev                 | Cap               | Total               | Rev                 | Cap                 | Total               |
| Renewals and Replacements | 0.03                  | 0.00              | 0.03                | 0.06                | 0.00              | 0.06                | 0.16                | 0.00                | 0.16                |
| <b>Total :</b>            | <b>2,25,282.14</b>    | <b>22,826.02</b>  | <b>2,48,108.16</b>  | <b>2,12,438.32</b>  | <b>18,002.43</b>  | <b>2,30,440.79</b>  | <b>1,83,468.19</b>  | <b>14,060.49</b>    | <b>1,97,528.68</b>  |
| <b>Deduct Recoveries</b>  | <b>(-) 2,443.21</b>   | <b>(-) 817.24</b> | <b>(-) 3,260.45</b> | <b>(-) 2,278.68</b> | <b>(-) 518.34</b> | <b>(-) 2,797.06</b> | <b>(-) 5,546.91</b> | <b>(-) 1,026.75</b> | <b>(-) 6,573.66</b> |
| <b>Grand Total :</b>      | <b>2,22,838.93(*)</b> | <b>22,008.78</b>  | <b>2,44,847.71</b>  | <b>2,10,159.64</b>  | <b>17,484.09</b>  | <b>2,27,643.73</b>  | <b>1,77,921.28</b>  | <b>13,033.74</b>    | <b>1,90,955.02</b>  |

(\*) Actual expenditure disclosed in Statement 4A.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head                                                                            | Description                                          | Expenditure during<br>2021-2022<br>1 | Progressive Expenditure<br>2021-2022<br>2 | Expenditure during<br>2022-2023<br>3 | Progressive Expenditure<br>2022-2023<br>4 | Increase(+)/<br>Decrease (-)<br>in percentage<br>5 |
|---------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------------|----------------------------------------------------|
| ( ₹ in Crore )                                                                        |                                                      |                                      |                                           |                                      |                                           |                                                    |
| <b>EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>                                            |                                                      |                                      |                                           |                                      |                                           |                                                    |
| <b>A. Capital Account of General Services</b>                                         |                                                      |                                      |                                           |                                      |                                           |                                                    |
| 4055                                                                                  | Capital Outlay on Police                             | 166.42                               | 1,301.67                                  | 161.32                               | 1,462.99                                  | (-)3.06                                            |
| 4058                                                                                  | Capital Outlay on Stationery and Printing            | 0.00                                 | 0.54                                      | 0.00                                 | 0.54                                      | 0.00                                               |
| 4059                                                                                  | Capital Outlay on Public Works                       | 374.59                               | 5,774.66                                  | 491.81                               | 6,266.47                                  | 31.29                                              |
| 4070                                                                                  | Capital Outlay on other Administrative Services      | 3.83                                 | 435.06                                    | 1.58                                 | 436.64                                    | (-)58.75                                           |
| <b>Total: A. Capital Account of General Services</b>                                  |                                                      | <b>544.84</b>                        | <b>7,511.93</b>                           | <b>654.71</b>                        | <b>8,166.64</b>                           | <b>20.17</b>                                       |
| <b>B. Capital Account of Social Services</b>                                          |                                                      |                                      |                                           |                                      |                                           |                                                    |
| <b>(a) Capital Account of Education, Sports, Art and Culture</b>                      |                                                      |                                      |                                           |                                      |                                           |                                                    |
| 4202                                                                                  | Capital Outlay on Education, Sports, Art and Culture | 234.03                               | 5,404.51                                  | 369.15                               | 5,773.66                                  | 57.74                                              |
| <b>Total: (a) Capital Account of Education , Sports, Art and Culture</b>              |                                                      | <b>234.03</b>                        | <b>5,404.51</b>                           | <b>369.15</b>                        | <b>5,773.66</b>                           | <b>57.74</b>                                       |
| <b>(b) Capital Account of Health and Family Welfare</b>                               |                                                      |                                      |                                           |                                      |                                           |                                                    |
| 4210                                                                                  | Capital Outlay on Medical and Public Health          | 1,090.57                             | 11,480.11                                 | 2,185.92                             | 13,666.03                                 | 100.44                                             |
| 4211                                                                                  | Capital Outlay on Family Welfare                     | 0.00                                 | 88.01                                     | 0.00                                 | 88.01                                     | 0.00                                               |
| <b>Total: (b) Capital Account of Health and Family Welfare</b>                        |                                                      | <b>1,090.57</b>                      | <b>11,568.12</b>                          | <b>2,185.92</b>                      | <b>13,754.04</b>                          | <b>100.44</b>                                      |
| <b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b> |                                                      |                                      |                                           |                                      |                                           |                                                    |
| 4215                                                                                  | Capital Outlay on Water Supply and Sanitation        | 3,643.29                             | 13,287.37                                 | 2,398.54                             | 15,685.91                                 | (-)34.17                                           |
| 4216                                                                                  | Capital Outlay on Housing                            | 54.24                                | 5,289.89                                  | 79.56                                | 5,369.45                                  | 46.68                                              |
| 4217                                                                                  | Capital Outlay on Urban Development                  | 1,956.50                             | 13,205.91                                 | 4,024.50                             | 17,230.41                                 | 105.70                                             |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head                                                                                             | Description                                                                                                   | Expenditure during<br>2021-2022<br>1 | Progressive Expenditure<br>2021-2022<br>2 | Expenditure during<br>2022-2023<br>3<br>( ₹ in Crore ) | Progressive Expenditure<br>2022-2023<br>4 | Increase(+)/<br>Decrease (-)<br>in percentage<br>5 |
|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------------------------|-------------------------------------------|----------------------------------------------------|
|                                                                                                        | <b>Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>                  | <b>5,654.03</b>                      | <b>31,783.17</b>                          | <b>6,502.60</b>                                        | <b>38,285.77</b>                          | <b>15.01</b>                                       |
| <b>(d) Capital Account of Information and Broadcasting</b>                                             |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| 4220                                                                                                   | Capital Outlay on Information and Publicity                                                                   | 4.46                                 | 113.95                                    | 2.07                                                   | 116.02                                    | (-)53.59                                           |
|                                                                                                        | <b>Total: (d) Capital Account of Information and Broadcasting</b>                                             | <b>4.46</b>                          | <b>113.95</b>                             | <b>2.07</b>                                            | <b>116.02</b>                             | <b>(-)53.59</b>                                    |
| <b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b> |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| 4225                                                                                                   | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities        | 160.58                               | 1,284.20                                  | 489.30                                                 | 1,773.50                                  | 204.71                                             |
|                                                                                                        | <b>Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b> | <b>160.58</b>                        | <b>1,284.20</b>                           | <b>489.30</b>                                          | <b>1,773.50</b>                           | <b>204.71</b>                                      |
| <b>(g) Capital Account of Social Welfare and Nutrition</b>                                             |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| 4235                                                                                                   | Capital Outlay on Social Security and Welfare                                                                 | 261.42                               | 5,152.32                                  | 380.54                                                 | 5,532.86                                  | 45.57                                              |
|                                                                                                        | <b>Total: (g) Capital Account of Social Welfare and Nutrition</b>                                             | <b>261.42</b>                        | <b>5,152.32</b>                           | <b>380.54</b>                                          | <b>5,532.86</b>                           | <b>45.57</b>                                       |
| <b>(h) Capital Account of Other Social Services</b>                                                    |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| 4250                                                                                                   | Capital Outlay on Other Social Services                                                                       | 32.34                                | 735.90                                    | 22.91                                                  | 758.81                                    | (-)29.16                                           |
|                                                                                                        | <b>Total: (h) Capital Account of Other Social Services</b>                                                    | <b>32.34</b>                         | <b>735.90</b>                             | <b>22.91</b>                                           | <b>758.81</b>                             | <b>(-)29.16</b>                                    |
|                                                                                                        | <b>Total: B. Capital Account of Social Services</b>                                                           | <b>7,437.43</b>                      | <b>56,042.17</b>                          | <b>9,952.49</b>                                        | <b>65,994.66</b>                          | <b>33.82</b>                                       |
| <b>C. Capital Account of Economic Services</b>                                                         |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| <b>(a) Capital Account of Agriculture and Allied Activities</b>                                        |                                                                                                               |                                      |                                           |                                                        |                                           |                                                    |
| 4401                                                                                                   | Capital Outlay on Crop Husbandry                                                                              | 69.90                                | 2,556.79                                  | 79.53                                                  | 2,636.32                                  | 13.78                                              |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head                                                      | Description                                           | Expenditure during<br>2021-2022<br>1 | Progressive Expenditure<br>2021-2022<br>2 | Expenditure during<br>2022-2023<br>3 | Progressive Expenditure<br>2022-2023<br>4 | Increase(+)/<br>Decrease (-)<br>in percentage<br>5 |
|-----------------------------------------------------------------|-------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------------|----------------------------------------------------|
| ( ₹ in Crore )                                                  |                                                       |                                      |                                           |                                      |                                           |                                                    |
| 4402                                                            | Capital Outlay on Soil and Water Conservation         | 0.00                                 | 1.07                                      | 0.15                                 | 1.22                                      | 0.00                                               |
| 4403                                                            | Capital Outlay on Animal Husbandry                    | 23.50                                | 396.64                                    | 126.57                               | 523.21                                    | 438.60                                             |
| 4404                                                            | Capital Outlay on Dairy Development                   | 0.12                                 | 114.59                                    | 0.37                                 | 114.96                                    | 208.33                                             |
| 4405                                                            | Capital Outlay on Fisheries                           | 7.03                                 | 495.55                                    | 17.33                                | 512.88                                    | 146.51                                             |
| 4406                                                            | Capital Outlay on Forestry and Wild Life              | 73.95                                | 422.02                                    | 62.71                                | 484.73                                    | (-)15.20                                           |
| 4407                                                            | Capital Outlay on Plantations                         | 0.00                                 | 29.14                                     | 0.00                                 | 29.14                                     | 0.00                                               |
| 4408                                                            | Capital Outlay on Food Storage and Warehousing        | 87.14                                | 1,296.35                                  | 36.14                                | 1,332.49                                  | (-)58.53                                           |
| 4415                                                            | Capital Outlay on Agricultural Research and Education | 2.27                                 | 80.81                                     | 1.07                                 | 81.88                                     | (-)52.86                                           |
| 4425                                                            | Capital Outlay on Co-operation                        | 148.45                               | 518.69                                    | 76.04                                | 594.73                                    | (-)48.78                                           |
| 4435                                                            | Capital Outlay on other Agricultural Programmes       | 41.82                                | 736.46                                    | 21.45                                | 757.91                                    | (-)48.71                                           |
| Total: (a) Capital Account of Agriculture and Allied Activities |                                                       | 454.20                               | 6,648.09                                  | 421.36                               | 7,069.45                                  | (-)7.23                                            |
| (b) Capital Account of Rural Development                        |                                                       |                                      |                                           |                                      |                                           |                                                    |
| 4515                                                            | Capital Outlay on other Rural Development Programmes  | 481.65                               | 7,161.51                                  | 853.27                               | 8,014.78                                  | 77.16                                              |
| Total: (b) Capital Account of Rural Development                 |                                                       | 481.65                               | 7,161.51                                  | 853.27                               | 8,014.78                                  | 77.16                                              |
| (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      | 432.76                               | 9,052.82                                  | 599.37                               | 9,652.19                                  | 38.50                                              |
| Total: (c) Capital Account of Special Areas Programme           |                                                       | 432.76                               | 9,071.23                                  | 599.37                               | 9,670.60                                  | 38.50                                              |
| (d) Capital Account of Irrigation and Flood Control             |                                                       |                                      |                                           |                                      |                                           |                                                    |
| 4700                                                            | Capital Outlay on Major Irrigation                    | 612.71                               | 2,906.61                                  | 934.03                               | 3,840.64                                  | 52.44                                              |
| 4701                                                            | Capital Outlay on Medium Irrigation                   | 47.74                                | 2,115.66                                  | 39.68                                | 2,155.34                                  | (-)16.88                                           |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head                                                        | Description                                                        | Expenditure during<br>2021-2022<br>1 | Progressive Expenditure<br>2021-2022<br>2 | Expenditure during<br>2022-2023<br>3 | Progressive Expenditure<br>2022-2023<br>4 | Increase(+)/<br>Decrease (-)<br>in percentage<br>5 |
|-------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------------|----------------------------------------------------|
| ( ₹ in Crore )                                                    |                                                                    |                                      |                                           |                                      |                                           |                                                    |
| 4702                                                              | Capital Outlay on Minor Irrigation                                 | 471.49                               | 5,533.04                                  | 564.51                               | 6,097.55                                  | 19.73                                              |
| 4705                                                              | Capital Outlay on Command Area Development                         | 0.00                                 | 157.47                                    | 0.00                                 | 157.47                                    | 0.00                                               |
| 4711                                                              | Capital Outlay on Flood Control Projects                           | 898.75                               | 10,081.64                                 | 743.44                               | 10,825.08                                 | (-)17.28                                           |
| <b>Total: (d) Capital Account of Irrigation and Flood Control</b> |                                                                    | <b>2,030.69</b>                      | <b>20,794.42</b>                          | <b>2,281.66</b>                      | <b>23,076.08</b>                          | <b>12.36</b>                                       |
| <b>(e) Capital Account of Energy</b>                              |                                                                    |                                      |                                           |                                      |                                           |                                                    |
| 4801                                                              | Capital Outlay on Power Projects                                   | 1,300.94                             | 17,318.32                                 | 1,314.60                             | 18,632.92                                 | 1.05                                               |
| 4810                                                              | Capital Outlay on New and Renewable Energy                         | 15.13                                | 15.38                                     | 29.68                                | 45.06                                     | 96.17                                              |
| <b>Total: (e) Capital Account of Energy</b>                       |                                                                    | <b>1,316.07</b>                      | <b>17,333.70</b>                          | <b>1,344.28</b>                      | <b>18,677.98</b>                          | <b>2.14</b>                                        |
| <b>(f) Capital Account of Industry and Minerals</b>               |                                                                    |                                      |                                           |                                      |                                           |                                                    |
| 4851                                                              | Capital Outlay on Village and Small Industries                     | 63.63                                | 1,614.19                                  | 140.56                               | 1,754.75                                  | 120.90                                             |
| 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          | 5.20                                 | 764.88                                    | 2.85                                 | 767.73                                    | (-)45.19                                           |
| 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      | 1.13                                 | 234.71                                    | 669.92                               | 904.63                                    | 59,184.96                                          |
| 4860                                                              | Capital Outlay on Consumer Industries                              | 35.81                                | 319.59                                    | 2.44                                 | 322.03                                    | (-)93.19                                           |
| 4875                                                              | Capital Outlay on Other Industries                                 | 0.00                                 | 4.93                                      | 0.00                                 | 4.93                                      | 0.00                                               |
| 4885                                                              | Other Capital Outlay on Industries and Minerals                    | 369.51                               | 2,482.26                                  | 158.94                               | 2,641.20                                  | (-)56.99                                           |
| <b>Total: (f) Capital Account of Industry and Minerals</b>        |                                                                    | <b>475.28</b>                        | <b>7,065.85</b>                           | <b>974.71</b>                        | <b>8,040.56</b>                           | <b>105.08</b>                                      |



## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head                                                       | Description                                                   | Expenditure during<br>2021-2022<br>1 | Progressive Expenditure<br>2021-2022<br>2 | Expenditure during<br>2022-2023<br>3 | Progressive Expenditure<br>2022-2023<br>4 | Increase(+)/<br>Decrease (-)<br>in percentage<br>5 |
|------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------|-------------------------------------------|--------------------------------------|-------------------------------------------|----------------------------------------------------|
|                                                                  |                                                               | ( ₹ in Crore )                       |                                           |                                      |                                           |                                                    |
| (g) Capital Account of Transport                                 |                                                               |                                      |                                           |                                      |                                           |                                                    |
| 5051                                                             | Capital Outlay on Ports and Light Houses                      | 0.00                                 | 0.00                                      | 0.00                                 | 0.00                                      | *                                                  |
| 5053                                                             | Capital Outlay on Civil Aviation                              | 0.04                                 | 22.32                                     | 0.24                                 | 22.56                                     | 500.00                                             |
| 5054                                                             | Capital Outlay on Roads and Bridges                           | 4,079.31                             | 33,710.48                                 | 4,524.63                             | 38,235.11                                 | 10.92                                              |
| 5055                                                             | Capital Outlay on Road Transport                              | 38.08                                | 1,329.64                                  | 16.93                                | 1,346.59                                  | (-)55.54                                           |
| 5056                                                             | Capital Outlay on Inland Water Transport                      | 89.65                                | 532.58                                    | 74.76                                | 607.34                                    | (-)16.60                                           |
| 5075                                                             | Capital Outlay on other Transport Services                    | 0.00                                 | 362.63                                    | 62.04                                | 424.67                                    | 0.00                                               |
| Total: (g) Capital Account of Transport                          |                                                               | 4,207.08                             | 35,957.65                                 | 4,678.60                             | 40,636.25                                 | 11.21                                              |
| (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                                     | 55.85                                | 628.47                                    | 68.57                                | 697.04                                    | 22.78                                              |
| 5465                                                             | Investments in General Financial and Trading Institutions     | 47.78                                | 282.18                                    | 179.01                               | 461.19                                    | 274.65                                             |
| 5475                                                             | Capital Outlay on other General Economic Services             | 0.45                                 | 119.18                                    | 0.75                                 | 119.93                                    | 66.67                                              |
| Total: (j) Capital Account of General Economic Services          |                                                               | 104.08                               | 1,029.84                                  | 248.33                               | 1,278.17                                  | 138.60                                             |
| Total: C. Capital Account of Economic Services                   |                                                               | 9,501.82                             | 1,05,069.25                               | 11,401.59                            | 1,16,470.84                               | 19.99                                              |
| Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)                       |                                                               | 17,484.08                            | 1,68,623.35                               | 22,008.78                            | 1,90,632.13                               | 25.88                                              |

## 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 2022-2023 Government invested ₹1,126.70 crore, out of which in State Government PSU (₹906.17 crore), Banks (₹152.70 crore), Co-operative Bank and Societies (₹14.90 crore), Statutory Corporation (₹26.62 crore) and Other Joint Stock Companies (₹26.31 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2020-2021, 2021-2022 and 2022-2023 were ₹18,288.32 crore, ₹18,704.95 crore and ₹19,831.65 respectively and the dividend/interest received therefrom was ₹1.99 crore, ₹157.94 crore and ₹165.02 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.

### EXPLANATORY NOTES

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

| Name of the Undertakings/Schemes<br>1                                                                        | Major Head under which accounted for<br>2 | Year from which accounts are due<br>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<br>&<br>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 31.03.2023.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities

| Nature of Borrowings                                            | Balance as on<br>1 April | Receipt<br>during<br>the year | Repayments<br>during<br>the year | Balance as on<br>31 March | Net Increase(+)<br>/Decrease(-) |          | Per cent<br>As a per<br>cent of<br>total<br>liabilities |
|-----------------------------------------------------------------|--------------------------|-------------------------------|----------------------------------|---------------------------|---------------------------------|----------|---------------------------------------------------------|
|                                                                 | 2022                     | (₹ in Crore)                  |                                  | 2023                      | Amount                          | Per cent |                                                         |
| A Public Debt                                                   |                          |                               |                                  |                           |                                 |          |                                                         |
| 6003 Internal Debt of the State Government                      | 4,42,865.66              | 65,132.32                     | 28,200.72                        | 4,79,797.26               | 36,931.60                       | 8        | 82                                                      |
| Market Loans                                                    | 3,85,634.11              | 62,999.85                     | 20,500.00                        | 4,28,133.96               | 42,499.85                       | 11       | 73                                                      |
| Ways & Means Advances from RBI                                  | 0.00                     | 0.00                          | 0.00                             | 0.00                      | 0.00                            | *        | 0                                                       |
| Bonds                                                           | 2.30                     | 0.00                          | 0.00                             | 2.30                      | 0.00                            | 0        | 0                                                       |
| Loans from Financial Institutions                               | 6,572.82                 | 2,132.47                      | 1,360.72                         | 7,344.57                  | 771.75                          | 12       | 1                                                       |
| Special Securities issued to National Small Savings Fund        | 50,656.43                | 0.00                          | 6,340.00                         | 44,316.43                 | (-) 6,340.00                    | 12       | 8                                                       |
| Other Loans                                                     | 0.00                     | 0.00                          | 0.00                             | 0.00                      | 0.00                            | 0        | 0                                                       |
| 6004 Loans and Advances from the Central Government             | 27,422.69                | 5,110.94                      | 1,567.67                         | 30,965.96                 | 3,543.27                        | 13       | 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 | 15,654.52                | 5,109.86                      | 1,564.75                         | 19,199.63                 | 3,545.11                        | 23       | 3                                                       |
| Pre-1984-85 Loans                                               | 4.83                     | 0.00                          | 0.00                             | 4.83                      | 0.00                            | 0        | 0                                                       |
| Non-Plan Loans                                                  | 3,454.23                 | 1.08                          | 2.92                             | 3,452.39                  | (-) 1.84                        | 0        | 1                                                       |
| Loans for State/Union Territory Plan Schemes                    | 8,309.17                 | 0.00                          | 0.00                             | 8,309.17                  | 0.00                            | 0        | 1                                                       |
| Loans for Central Plan Schemes                                  | (-) 0.03                 | 0.00                          | 0.00                             | (-) 0.03                  | 0.00                            | 0        | 0                                                       |
| Total Public Debt                                               | 4,70,288.35              | 70,243.26                     | 29,768.39                        | 5,10,763.22               | 40,474.87                       | 9        | 87                                                      |
| B Other Liabilities - Public Accounts                           |                          |                               |                                  |                           |                                 |          |                                                         |
| Small Savings, Provident Funds, etc.                            | 21,436.13                | 5,204.20                      | 4,012.98                         | 22,627.35                 | 1,191.22                        | 6        | 4                                                       |
| Reserve funds bearing interest                                  | 2,251.03                 | 1,464.33                      | 561.47                           | 3,153.89                  | 902.86                          | 40       | 1                                                       |
| Reserve funds not bearing interest                              | 263.38                   | 1,957.74                      | 1,828.96                         | 392.16                    | 128.78                          | 49       | 0                                                       |
| Deposits bearing interest                                       | 26,204.02                | 8,673.61                      | 5,514.87                         | 29,362.76                 | 3,158.74                        | 12       | 5                                                       |
| Deposits not bearing interest                                   | 16,035.23                | 1,04,252.36                   | 1,01,418.02                      | 18,869.57                 | 2,834.34                        | 18       | 3                                                       |
| Total Other Liabilities                                         | 66,189.79                | 1,21,552.24                   | 1,13,336.30                      | 74,405.73                 | 8,215.94                        | 12       | 13                                                      |
| Total Public Debt and Other Liabilities                         | 5,36,478.14              | 1,91,795.50                   | 1,43,104.69                      | 5,85,168.95               | 48,690.81                       | 9        | 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 ₹ 48,690.81 crore during the year.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities

#### Explanatory Notes-

#### 1. Internal Debt of the State

**Market Loans bearing Interest:-** The long term loans (which have a currency of more than 12 months) raised in the open market to finance various projects, etc. during the year are given below:

| Sl. No. | Amount<br>(₹ in Crore) | Rate of Interest<br>(Per cent) | Date of Redemption | Sl. No. | Amount<br>(₹ in Crore) | Rate of Interest<br>(Per cent) | Date of Redemption | Sl. No. | Amount<br>(₹ in Crore) | Rate of Interest<br>(Per cent) | Date of Redemption | Sl. No. | Amount<br>(₹ in Crore) | Rate of Interest<br>(Per cent) | Date of Redemption |
|---------|------------------------|--------------------------------|--------------------|---------|------------------------|--------------------------------|--------------------|---------|------------------------|--------------------------------|--------------------|---------|------------------------|--------------------------------|--------------------|
| 1.      | 2,500.00               | 7.73                           | May 2032           | 9.      | 1,000.00               | 7.89                           | August 2037        | 17.     | 1,000.00               | 7.64                           | December 2032      | 25.     | 2,500.00               | 7.69                           | March 2042         |
| 2.      | 3,000.00               | 7.83                           | June 2032          | 10.     | 2,000.00               | 7.56                           | September 2039     | 18.     | 2,000.00               | 7.67                           | December 2037      | 26.     | 2,000.00               | 7.75                           | March 2039         |
| 3.      | 2,000.00               | 7.96                           | June 2037          | 11.     | 1,000.00               | 7.56                           | September 2042     | 19.     | 2,000.00               | 7.67                           | December 2039      | 27.     | 2,500.00               | 7.79                           | March 2042         |
| 4.      | 1,500.00               | 7.82                           | July 2032          | 12.     | 2,000.00               | 7.68                           | September 2032     | 20.     | 2,000.00               | 7.67                           | December 2041      | 28.     | 2,500.00               | 7.74                           | March 2041         |
| 5.      | 1,000.00               | 8.02                           | July 2037          | 13.     | 2,500.00               | 7.72                           | September 2038     | 21.     | 2,000.00               | 7.64                           | January 2042       | 29.     | 2,500.00               | 7.74                           | March 2043         |
| 6.      | 2,000.00               | 8.01                           | July 2041          | 14.     | 2,500.00               | 7.74                           | October 2039       | 22.     | 2,000.00               | 7.66                           | January 2039       | 30.     | 3,500.00               | 7.89                           | March 2040         |
| 7.      | 1,500.00               | 7.97                           | July 2042          | 15.     | 1,500.00               | 7.93                           | October 2037       | 23.     | 1,000.00               | 7.71                           | February 2039      | 31.     | 3,500.00               | 7.85                           | March 2042         |
| 8.      | 2,000.00               | 8.07                           | July 2038          | 16.     | 2,000.00               | 7.95                           | October 2039       | 24.     | 2,000.00               | 7.69                           | March 2039         |         |                        |                                |                    |

**Arrangement for amortisation - a)** Consolidated Sinking Fund: The following arrangements have been made for amortization of loans raised in the open market from the year 2004-2005. The operation of the scheme has come into force with effect from the financial year 1999-2000. At the end of the accounting year 2022-2023 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹12,139.03 crore.

**b)** Sinking Fund: The balance in the fund at the commencement and end of 2022-2023 are given below:-

|              | Balance on 1 April 2022 | Addition during the year | Withdrawal during the year | Balance on 31 March 2023 |
|--------------|-------------------------|--------------------------|----------------------------|--------------------------|
|              |                         |                          | (₹ in Crore)               |                          |
| Sinking Fund | 11,101.65               | 1,037.38                 | 00                         | 12,139.03                |

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

Under an agreement with Reserve Bank of India, the State Government has to maintain with the Bank daily minimum balance of ₹2.48 crore w.e.f. 01.05.2000. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ways and Means Advance/Overdraft from the Bank. During the year, any amount of Ways and Means Advance was not taken from the bank.

#### 3. Loans from other Institutions –

Loans from other Institutions:-These represent loans from autonomous bodies like National Bank for Agriculture & Rural Development, the State Trading Corporation, West Bengal Infrastructure Development Finance Corporation, the Indian Dairy Corporation, the Khadi and Village Industries Commission, the Rural Electrification Corporation, the Housing and Urban Development Corporation, Indian Central Oilseeds Committees. The full particulars of outstanding loans are given in Annexure to Statement No. 17. Government has not made any amortization arrangement for repayment of loans taken from autonomous bodies.

#### 4. Loans and advances from the Central Government:

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

During 2022-2023 loans to the extent of ₹5,110.94 crore were received by the State Government from the Government of India and ₹1,567.67 crore were paid towards repayment of loans along with interest of ₹374.46 crore. No repayment has become overdue against loans taken from Govt. of India during 2022-2023.

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. Government has contributed ₹200.00 crore to Sinking Fund during 2022-23.

## 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 2021-22 and 2022-23 were as shown below:-

|                                                                         | 2022-2023    | 2021-2022   | Net increase (+)/<br>Decrease (-)<br>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.                 | 5,33,390.57  | 4,91,724.48 | 41,666.09                                            |
| (b) Other obligations                                                   | 51,778.38    | 44,753.66   | 7,024.72                                             |
| Total - (i)                                                             | 5,85,168.95  | 5,36,478.14 | 48,690.81                                            |
| (ii) Interest paid by Government                                        |              |             |                                                      |
| (a) On Public Debt and Small Savings, Provident Funds, etc.             | 37,933.45    | 35,242.23   | 2,691.22                                             |
| (b) Other obligations                                                   | 2,084.39     | 1,429.98    | 654.41                                               |
| Total - (ii)                                                            | 40,017.84    | 36,672.21   | 3,345.63                                             |
| (iii) Deduct                                                            |              |             |                                                      |
| (a) Interest received on loans and advances given by Government         | 206.15       | 210.26      | (-) 4.11                                             |
| (b) Interest realised on investment of cash balance                     | 111.86       | 95.34       | 16.52                                                |
| Total -(iii)                                                            | 318.01       | 305.60      | 12.41                                                |
| (iv) Net interest charges                                               | 39,699.83    | 36,366.61   | 3,333.22                                             |
| (v) Percentage of gross interest item (ii) to total revenue receipts    | 20           | 21          | (-)0.58                                              |
| (vi) Percentage of net interest item (iv) to total revenue receipts     | 20           | 20          | (-) 0.41                                             |

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Government also received during the year ₹165.02 crore as dividend from investment in commercial undertakings, etc.

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**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 2022 | Disbursements during this year | Repayments during this year | Write -off of irrecoverable loans and advances | Balance on 31 March 2023 (2+3)-(4+5) | Net increase/ decrease during this year (3-4) * | Interest payments in arrears |
|-----------------------------------------------------------|-------------------------|--------------------------------|-----------------------------|------------------------------------------------|--------------------------------------|-------------------------------------------------|------------------------------|
| 1                                                         | 2                       | 3                              | 4                           | 5                                              | 6                                    | 7                                               | 8                            |
| Universities/ Academic Institutions                       | 11.11                   | 0.00                           | 0.00                        | 0.00                                           | 11.11                                | 0.00                                            | #                            |
| Panchayati Raj Institutions                               | 2.87                    | 0.00                           | 0.00                        | 0.00                                           | 2.87                                 | 0.00                                            | 0.01                         |
| Municipalities/ Municipal Council/ Municipal Corporations | 2,198.25                | 285.53                         | 0.00                        | 0.00                                           | 2,483.78                             | 285.53                                          | 645.87                       |
| Urban Development Authorities                             | 642.53                  | 0.00                           | 0.00                        | 0.00                                           | 642.53                               | 0.00                                            | 348.31                       |
| Housing Boards                                            | 0.00                    | 0.00                           | 0.00                        | 0.00                                           | 0.00                                 | 0.00                                            | 0.05                         |
| State Housing Corporations                                | 4.75                    | 0.00                           | 0.01                        | 0.00                                           | 4.74                                 | (-)0.01                                         | 0.16                         |
| Statutory Corporations                                    | 775.14                  | 69.19                          | 19.13                       | 0.00                                           | 825.20                               | 50.06                                           | 1,154.36                     |
| Government Companies                                      | 10,635.77               | 188.54                         | 61.12                       | 0.00                                           | 10,763.19                            | 127.42                                          | 6,749.59                     |
| Co-operative Societies/ Co-operative Corporations/ Banks  | 804.46                  | 20.10                          | 0.17                        | 0.00                                           | 824.39                               | 19.93                                           | 53.07                        |
| Others                                                    | 2,068.50                | 0.00                           | 0.00                        | 0.00                                           | 2,068.50                             | 0.00                                            | 1,069.42                     |
| Government Servant                                        | 6.38                    | 1.12                           | 1.46                        | 0.00                                           | 6.04                                 | (-)0.34                                         | #                            |
| Miscellaneous                                             | 0.58                    | 0.00                           | 0.00                        | 0.00                                           | 0.58                                 | 0.00                                            | #                            |
| <b>Total - Loans and Advances</b>                         | <b>17,150.33</b>        | <b>564.49</b>                  | <b>81.88</b>                | <b>0.00</b>                                    | <b>17,632.94</b>                     | <b>482.59</b>                                   | <b>10,020.84</b>             |

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 2022-2023. |               |                  |                    |        |                  |

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

# No information available.

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

However, as per available information two Loanees viz EMC Limited and WB Tea Development Corporation have availed the resolution under IBC Code-2016 under which all loans/dues given by State Govt 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 2022 | Disbursements during this year | Repayments during this year | Write-off of irrecoverable loans and advances | Balance on 31 March 2023 (2+3)-(4+5) | Net increase/decrease during this year (3-4) * | Interest payments in arrears |
|-----------------------------------------------------------|-------------------------|--------------------------------|-----------------------------|-----------------------------------------------|--------------------------------------|------------------------------------------------|------------------------------|
| 1                                                         | 2                       | 3                              | 4                           | 5                                             | 6                                    | 7                                              | 8                            |
| <b>General Services</b>                                   | 0.00                    | 0.00                           | 0.00                        | 0.00                                          | 0.00                                 | 0.00                                           | 0.00                         |
| <b>Total - General Services</b>                           | <b>0.00</b>             | <b>0.00</b>                    | <b>0.00</b>                 | <b>0.00</b>                                   | <b>0.00</b>                          | <b>0.00</b>                                    | <b>0.00</b>                  |
| <b>Social Services</b>                                    |                         |                                |                             |                                               |                                      |                                                |                              |
| Universities/ Academic Institutions                       | 11.11                   | 0.00                           | 0.00                        | 0.00                                          | 11.11                                | 0.00                                           | #                            |
| Panchayati Raj Institutions                               | 0.00                    | 0.00                           | 0.00                        | 0.00                                          | 0.00                                 | 0.00                                           | 0.00                         |
| Municipalities/ Municipal Council/ Municipal Corporations | 2,198.25                | 285.53                         | 0.00                        | 0.00                                          | 2,483.78                             | 285.53                                         | 645.87                       |
| Urban Development Authorities                             | 642.53                  | 0.00                           | 0.00                        | 0.00                                          | 642.53                               | 0.00                                           | 348.31                       |
| Housing Boards                                            | 0.00                    | 0.00                           | 0.00                        | 0.00                                          | 0.00                                 | 0.00                                           | 0.05                         |
| State Housing Corporations                                | 4.75                    | 0.00                           | 0.01                        | 0.00                                          | 4.74                                 | (-)0.01                                        | 0.16                         |
| Statutory Corporations                                    | 80.00                   | 0.00                           | 0.00                        | 0.00                                          | 80.00                                | 0.00                                           | 0.00                         |
| Government Companies                                      | 1,893.52                | 16.35                          | 5.00                        | 0.00                                          | 1,904.87                             | 11.35                                          | 0.00                         |
| Co-operative Societies/ Co-operative Corporations/ Banks  | 0.01                    | 0.00                           | 0.00                        | 0.00                                          | 0.01                                 | 0.00                                           | 0.00                         |
| Others                                                    | 56.31                   | 0.00                           | 0.00                        | 0.00                                          | 56.31                                | 0.00                                           | 35.52                        |
| <b>Total- Social Services</b>                             | <b>4,886.47</b>         | <b>301.88</b>                  | <b>5.01</b>                 | <b>0.00</b>                                   | <b>5,183.34</b>                      | <b>296.87</b>                                  | <b>1,029.91</b>              |
| <b>Economic Services</b>                                  |                         |                                |                             |                                               |                                      |                                                |                              |
| 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                                    | 695.14                  | 69.19                          | 19.13                       | 0.00                                          | 745.20                               | 50.06                                          | 1,154.36                     |
| Government Companies                                      | 8,742.25                | 172.20                         | 56.12                       | 0.00                                          | 8,858.33                             | 116.08                                         | 6,749.59                     |
| Co-operative Societies/ Co-operative Corporations/ Banks  | 804.45                  | 20.10                          | 0.17                        | 0.00                                          | 824.38                               | 19.93                                          | 53.07                        |
| Others                                                    | 2,012.19                | 0.00                           | 0.00                        | 0.00                                          | 2,012.19                             | 0.00                                           | 1,033.90                     |
| <b>Total- Economic Services</b>                           | <b>12,256.90</b>        | <b>261.49</b>                  | <b>75.42</b>                | <b>0.00</b>                                   | <b>12,442.97</b>                     | <b>186.07</b>                                  | <b>8,990.93</b>              |
| <b>Loans to Government Servants</b>                       |                         |                                |                             |                                               |                                      |                                                |                              |
| Government Servant                                        | 6.38                    | 1.12                           | 1.46                        | 0.00                                          | 6.04                                 | (-)0.34                                        | #                            |
| <b>Total- Government Servant</b>                          | <b>6.38</b>             | <b>1.12</b>                    | <b>1.46</b>                 | <b>0.00</b>                                   | <b>6.04</b>                          | <b>(-)0.34</b>                                 |                              |
| Loans for Miscellaneous Purposes                          | 0.58                    | 0.00                           | 0.00                        | 0.00                                          | 0.58                                 | 0.00                                           | #                            |
| <b>Total - Loans for Miscellaneous Purposes</b>           | <b>0.58</b>             | <b>0.00</b>                    | <b>0.00</b>                 | <b>0.00</b>                                   | <b>0.58</b>                          | <b>0.00</b>                                    |                              |
| <b>Total - Loans and Advances</b>                         | <b>17,150.33</b>        | <b>564.49</b>                  | <b>81.88</b>                | <b>0.00</b>                                   | <b>17,632.94</b>                     | <b>482.60</b>                                  | <b>10,020.84</b>             |

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

# No information available.

Figures in Column 8 exhibit interest payment in arrears 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 2023 |                  |                  | Earliest Period to which arrears relate | Total loans outstanding against the Loanee group on 31 March 2023 |
|------------------------------------------------------------|---------------------------------------|------------------|------------------|-----------------------------------------|-------------------------------------------------------------------|
|                                                            | 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  | 400.97                                | 645.87           | 1,046.84         | 1975-1976                               | 2,481.39                                                          |
| Urban Development Authorities                              | 281.36                                | 348.31           | 629.67           | 1981-1982                               | 639.27                                                            |
| Housing Boards                                             | 0.07                                  | 0.05             | 0.12             | -                                       | 0.00                                                              |
| State Housing Corporations                                 | 0.40                                  | 0.16             | 0.56             | -                                       | (-)0.10                                                           |
| Statutory Corporations                                     | 752.28                                | 1,154.36         | 1,906.64         | 1970-1971                               | 736.86                                                            |
| Government Companies                                       | 4,845.08                              | 6,749.59         | 11,638.34        | 1975-1976                               | 8,433.46                                                          |
| Co-operative Societies/ Co-operatives/ Corporations/ Banks | 73.75                                 | 53.07            | 126.82           | 2000-2001                               | 542.44                                                            |
| Others                                                     | 1,294.47                              | 1,069.42         | 2,363.89         | 1969-1970                               | 1,144.48                                                          |
| Government Servant                                         | #                                     | #                | #                | #                                       | 7.82                                                              |
| Miscellaneous                                              | #                                     | #                | #                | #                                       | 0.58                                                              |
| <b>Total</b>                                               | <b>7,648.49</b>                       | <b>10,020.84</b> | <b>17,669.33</b> |                                         | <b>13,988.84</b>                                                  |

- Note: (i) Principal and interest payment in arrears 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 arrears in respect of loan account maintained by the Department.
- (iii) Total loans outstanding against the Loanee group at Col.6 includes loan balance of ₹8,020.45 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.
- (iv) Information on repayment in arrears in respect of all entities are not available.

# 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 2021-2022 and 2022-2023

| Name of the concern                            | 2022-2023          |                                   |                                             | 2021-2022          |                                   |                                            |
|------------------------------------------------|--------------------|-----------------------------------|---------------------------------------------|--------------------|-----------------------------------|--------------------------------------------|
|                                                | 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)                                   |                    |                                   |                                             |                    |                                   |                                            |
| <b>1. Banks</b>                                | <b>4</b>           | <b>362.96</b>                     | <b>0.00</b>                                 | <b>4</b>           | <b>210.26</b>                     | <b>0.00</b>                                |
| <b>2. Central Government PSU</b>               | <b>5</b>           | <b>477.59</b>                     | <b>0.00</b>                                 | <b>5</b>           | <b>477.59</b>                     | <b>0.00</b>                                |
| <b>3. Co-operative Banks and Societies (a)</b> | <b>2,091(a)</b>    | <b>759.06</b>                     | <b>0.34</b>                                 | <b>2,091</b>       | <b>744.16</b>                     | <b>0.21</b>                                |
| <b>4. Other Joint Stock Companies</b>          | <b>25</b>          | <b>153.06</b>                     | <b>0.00</b>                                 | <b>25</b>          | <b>126.75</b>                     | <b>0.00</b>                                |
| <b>5. Others</b>                               | <b>13</b>          | <b>197.40</b>                     | <b>0.00</b>                                 | <b>13</b>          | <b>197.40</b>                     | <b>0.00</b>                                |
| <b>6. State Government PSU</b>                 | <b>57</b>          | <b>16,979.58</b>                  | <b>164.68</b>                               | <b>57</b>          | <b>16,073.41</b>                  | <b>157.73</b>                              |
| <b>7. Statutory Corporation</b>                | <b>7</b>           | <b>902.00</b>                     | <b>0.00</b>                                 | <b>7</b>           | <b>875.38</b>                     | <b>0.00</b>                                |
| <b>Total</b>                                   | <b>2,202</b>       | <b>19,831.65(*)</b>               | <b>165.02</b>                               | <b>2,202</b>       | <b>18,704.95</b>                  | <b>157.94</b>                              |

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

(\*) Includes ₹10.85 crore (Durgapur Chemicals- ₹2.11 crore + GSTN- ₹8.31 crore + WBSIDCL- ₹0.43 crore) invested during Financial Year 2021-2022.

## 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 2023 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 (9)                                 | 3,728.51                                  | 0.00        | 8,680.81                                 | 0.00        | 860.93                   | 443.91                                        | 35.93                   | 0.00           | 9,097.83                           | 0.00        | 223.61                      | 0.00        | -                      |
| 2.                      | Cooperation (3)                           | 1,500.00                                  | 0.00        | 1,145.55                                 | 0.00        | 297.82                   | 348.90                                        | 0.00                    | 0.00           | 1,094.47                           | 0.00        | 15.00                       | 0.00        | -                      |
| 3.                      | Finance (9)                               | 1,000.00                                  | 0.00        | 4,950.00                                 | 0.00        | 1,000.00                 | 0.00                                          | 0.00                    | 0.00           | 5,950.00                           | 0.00        | 0.00                        | 0.00        | -                      |
| 4.                      | Backward Classes Welfare (4)              | 0.00                                      | 0.00        | 93.99                                    | 0.00        | 30.00                    | 0.00                                          | 0.00                    | 0.00           | 123.99                             | 0.00        | 0.00                        | 0.00        | -                      |
| 5.                      | Higher Education Development (1)          | 1,041.82                                  | 0.00        | 0.00                                     | 0.00        | 64.94                    | 0.00                                          | 0.00                    | 0.00           | 64.94                              | 0.00        | 16.24                       | 0.00        | -                      |
| 6.                      | Tribal Development (1)                    | 30.00                                     | 0.00        | 14.28                                    | 0.00        | 6.69                     | 5.26                                          | 0.00                    | 0.00           | 15.71                              | 0.00        | 0.00                        | 0.00        | -                      |
| 7.                      | Food & Supplies (1)                       | 3,000.00                                  | 0.00        | 2,000.00                                 | 0.00        | 0.00                     | 669.84                                        | 0.00                    | 0.00           | 1,330.16                           | 0.00        | 9.90                        | 9.90        | -                      |
| <b>Grand Total [28]</b> |                                           | <b>10,300.33</b>                          | <b>0.00</b> | <b>16,884.63</b>                         | <b>0.00</b> | <b>2,260.38</b>          | <b>1,467.91</b>                               | <b>35.93</b>            | <b>0.00</b>    | <b>17,677.10</b>                   | <b>0.00</b> | <b>264.75</b>               | <b>9.90</b> | <b>-</b>               |

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

**Note:** (i) All the figures except col. No. 11 of Statement No. 9 are based on Budget Publication No. 6 of the State Government for 2022-2023. The Budget estimate i.r.o. Guarantee Fees was ₹5.19 crore.

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

| Grantee Institutions                   | Grants Released |                        |                                        |           | Grants for Creation of Capital Assets |           |
|----------------------------------------|-----------------|------------------------|----------------------------------------|-----------|---------------------------------------|-----------|
|                                        | 2021-2022       | 2022-2023              |                                        |           | 2021-2022                             | 2022-2023 |
|                                        |                 | State Fund Expenditure | Central Assistance (Including CSS/ CS) | Total     |                                       |           |
|                                        | (₹ in Crore)    |                        |                                        |           |                                       |           |
| 1. Panchayati Raj Institutions         |                 |                        |                                        |           |                                       |           |
| (i) Zilla Parishads                    | 2,660.08        | 2,360.07               | 896.01                                 | 3,256.08  | 72.92                                 | 58.26     |
| (ii) Panchayat Samities                | 676.72          | 71.63                  | 599.64                                 | 671.27    | 0.00                                  | 0.73      |
| (iii) Gram Panchayats                  | 8,157.54        | 4,728.82               | 4,241.08                               | 8,969.90  | 6,878.38                              | 1,905.14  |
| (iv) Others (a)                        | 0.00            | 0.00                   | 0.00                                   | 0.00      | 0.00                                  | 0.00      |
| Total                                  | 11,494.34       | 7,160.52               | 5,736.73                               | 12,897.25 | 6,951.30                              | 1,964.13  |
| 2. Urban Local Bodies                  |                 |                        |                                        |           |                                       |           |
| (i) Municipal Corporations             | 2,842.60        | 1,737.46               | 0.00                                   | 1,737.46  | 130.06                                | 0.00      |
| (ii) Municipalities/Municipal Councils | 2,421.03        | 3437.68                | 425.97                                 | 3,863.65  | 1,498.28                              | 1437.47   |
| (iii) Others (b)                       | 701.09          | 2033.39                | 387.35                                 | 2,420.74  | 1,206.36                              | 1271.35   |
| Total                                  | 5,964.72        | 7,208.53               | 813.32                                 | 8,021.85  | 2,834.70                              | 2,708.82  |
| 3. Public Sector Undertakings          |                 |                        |                                        |           |                                       |           |
| (i) Government Companies               | 0.00            | 196.05                 | 0.00                                   | 196.05    | 0.00                                  | 0.00      |
| (ii) Statutory Corporations            | 180.68          | 275.71                 | 27.00                                  | 302.71    | 42.92                                 | 31.49     |
| Total                                  | 180.68          | 471.76                 | 27.00                                  | 498.76    | 42.92                                 | 31.49     |

(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) as per sub-head nomenclature.

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

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

| Grantee Institutions            | Grants Released |                        |                                       |           | Grants for Creation of Capital Assets |           |
|---------------------------------|-----------------|------------------------|---------------------------------------|-----------|---------------------------------------|-----------|
|                                 | 2021-2022       | 2022-2023              |                                       |           | 2021-2022                             | 2022-2023 |
|                                 |                 | State Fund Expenditure | Central Assistance Including CSS/ CS) | Total     |                                       |           |
|                                 | (₹ in Crore)    |                        |                                       |           |                                       |           |
| 4. Autonomous Bodies            |                 |                        |                                       |           |                                       |           |
| (i) Universities                | 7,418.76        | 6,821.37               | 3,614.55                              | 10,435.92 | 414.82                                | 249.22    |
| (ii) Development Authorities    | 0.00            | 0.00                   | 0.00                                  | 0.00      | 0.00                                  | 0.00      |
| (iii) Co-operative Institutions | 176.53          | 344.71                 | 22.64                                 | 367.35    | 5.76                                  | 5.09      |
| (iv) Others(c)                  | 0.00            | 0.00                   | 0.00                                  | 0.00      | 0.00                                  | 0.00      |
| Total                           | 7,595.29        | 7,166.08               | 3,637.19                              | 10,803.27 | 420.58                                | 254.31    |
| 5. Non-Government Organisations | 28,408.06       | 28,796.27              | 0.00                                  | 28,796.27 | 18.36                                 | 10.74     |
| 6. Others (d)                   | 26,322.96       | 33,288.35              | 1,775.41                              | 35,063.76 | 103.18                                | 259.73    |
| Total                           | 79,966.05       | 84,091.51              | 11,989.65                             | 96,081.16 | 10,371.04                             | 5,229.22  |

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

| Grantee Institutions | Grants Released  |                        |                                       |                  | Grants for Creation of Capital Assets |                 |
|----------------------|------------------|------------------------|---------------------------------------|------------------|---------------------------------------|-----------------|
|                      | 2021-2022        | 2022-2023              |                                       |                  | 2021-2022                             | 2022-2023       |
|                      |                  | State Fund Expenditure | Central Assistance Including CSS/ CS) | Total            | 2021-2022                             | 2022-2023       |
|                      | (₹ in Crore)     |                        |                                       |                  |                                       |                 |
| <b>Others</b>        | <b>0.00</b>      | <b>194.88</b>          | <b>0.00</b>                           | <b>194.88(*)</b> | <b>0.00</b>                           | <b>0.00</b>     |
| <b>Grand Total</b>   | <b>79,966.05</b> | <b>84,286.39</b>       | <b>11,989.65</b>                      | <b>96,276.04</b> | <b>10,371.04</b>                      | <b>5,229.22</b> |

(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.

(\*) Cost adjustment of vaccine supplies/ Medicines/other consumables received from Government of India during 2022-23.

# 11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

| Particulars                                                                                                            | 2022-2023        |                    |                       | Actuals          |                    |                    | 2021-2022    |       |       |
|------------------------------------------------------------------------------------------------------------------------|------------------|--------------------|-----------------------|------------------|--------------------|--------------------|--------------|-------|-------|
|                                                                                                                        | (₹ in Crore)     |                    |                       |                  |                    |                    | (₹ in Crore) |       |       |
|                                                                                                                        | Charged          | Voted              | Total                 | Charged          | Voted              | Total              | Charged      | Voted | Total |
| Expenditure Heads (Revenue Accounts)                                                                                   | 40,520.77        | 1,82,318.14        | 2,22,838.91(a)        | 37,030.62        | 1,73,129.02        | 2,10,159.64        |              |       |       |
| Expenditure Heads (Capital Accounts)                                                                                   | 35.90            | 21,972.89          | 22,008.79(b)          | 38.77            | 17,445.32          | 17,484.09          |              |       |       |
| Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*) | 29,768.39        | 744.49             | 30,512.88             | 31,539.88        | 1,102.09           | 32,641.97          |              |       |       |
| <b>Total:</b>                                                                                                          | <b>70,325.06</b> | <b>2,05,035.52</b> | <b>2,75,360.58(c)</b> | <b>68,609.27</b> | <b>1,91,676.43</b> | <b>2,60,285.70</b> |              |       |       |
| (*) The figures have been arrived at as follows:                                                                       |                  |                    |                       |                  |                    |                    |              |       |       |
| <b>E. Public Debt-</b>                                                                                                 |                  |                    |                       |                  |                    |                    |              |       |       |
| Internal Debt of the State Government                                                                                  | 28,200.72        | 0.00               | 28,200.72             | 30,218.32        | 0.00               | 30,218.32          |              |       |       |
| Loans and Advances from the Central Government                                                                         | 1,567.67         | 0.00               | 1,567.67              | 1,321.56         | 0.00               | 1,321.56           |              |       |       |
| <b>Total E. Public Debt-</b>                                                                                           | <b>29,768.39</b> | <b>0.00</b>        | <b>29,768.39</b>      | <b>31,539.88</b> | <b>0.00</b>        | <b>31,539.88</b>   |              |       |       |
| <b>F. Loans and Advances- (d)</b>                                                                                      |                  |                    |                       |                  |                    |                    |              |       |       |
| Loans for General Services                                                                                             | 0.00             | 0.00               | 0.00                  | 0.00             | 0.00               | 0.00               |              |       |       |
| Loans for Social Services                                                                                              | 0.00             | 301.88             | 301.88                | 0.00             | 293.94             | 293.94             |              |       |       |
| Loans for Economic Services                                                                                            | 0.00             | 261.49             | 261.49                | 0.00             | 806.18             | 806.18             |              |       |       |
| Loans to Government Servants, etc                                                                                      | 0.00             | 1.12               | 1.12                  | 0.00             | 1.97               | 1.97               |              |       |       |
| Loans for Misc. Purpose                                                                                                | 0.00             | 0.00               | 0.00                  | 0.00             | 0.00               | 0.00               |              |       |       |
| <b>Total F. Loans and Advances</b>                                                                                     | <b>0.00</b>      | <b>564.49</b>      | <b>564.49</b>         | <b>0.00</b>      | <b>1,102.09</b>    | <b>1,102.09</b>    |              |       |       |
| <b>G. Inter- State Settlement</b>                                                                                      | <b>0.00</b>      | <b>0.00</b>        | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b>        | <b>0.00</b>        |              |       |       |
| <b>H. Transfer to Contingency Fund</b>                                                                                 | <b>0.00</b>      | <b>180.00</b>      | <b>180.00</b>         | <b>0.00</b>      | <b>0.00</b>        | <b>0.00</b>        |              |       |       |
| <b>Total:</b>                                                                                                          | <b>29,768.39</b> | <b>744.49</b>      | <b>30,512.88</b>      | <b>31,539.88</b> | <b>1,102.09</b>    | <b>32,641.97</b>   |              |       |       |

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under:-

| Percentage of total expenditure | Year      | Charged | Voted |
|---------------------------------|-----------|---------|-------|
|                                 | 2021-2022 | 26.36   | 73.64 |
|                                 | 2022-2023 | 25.54   | 74.46 |

(a) Excludes ₹3.93 crore spent out of advance from Contingencies Fund during the current year but not recouped to the Fund till the end of the year and ₹0.01 crore spent out of advance from Contingencies Fund in the previous year but not recouped to the Fund till during the year.

(b) Excludes ₹1.70 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 ₹56.76 crore spent 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. '419-485'.

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

|                                                                          | On 1 April 2022    | During the year<br>2022-2023 | On 31 March 2023   |
|--------------------------------------------------------------------------|--------------------|------------------------------|--------------------|
|                                                                          |                    | ( ₹ in Crore)                |                    |
| <b>CAPITAL AND OTHER EXPENDITURE-</b>                                    |                    |                              |                    |
| <b>CAPITAL EXPENDITURE-</b>                                              |                    |                              |                    |
| <b>General Services --</b>                                               |                    |                              |                    |
| Public Works                                                             | 5,774.66           | 491.81                       | 6,266.47           |
| Other General services                                                   | 1,737.27           | 162.90                       | 1,900.17           |
| <b>Social Services --</b>                                                |                    |                              |                    |
| Education, Sports, Art & Culture                                         | 5,404.51           | 369.15                       | 5,773.66           |
| Health and Family Welfare                                                | 11,568.12          | 2,185.92                     | 13,754.04          |
| Water Supply, Sanitation, Housing and Urban Development                  | 31,783.17          | 6,502.60                     | 38,285.77          |
| Information and Broadcasting                                             | 113.95             | 2.07                         | 116.02             |
| Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 1,284.20           | 489.30                       | 1,773.50           |
| Social Welfare and Nutrition                                             | 5,152.32           | 380.54                       | 5,532.86           |
| Others                                                                   | 735.90             | 22.91                        | 758.81             |
| <b>Economic Services --</b>                                              |                    |                              |                    |
| Agriculture and Allied Activities                                        | 6,648.09           | 421.36                       | 7,069.45           |
| Rural Development                                                        | 7,161.51           | 853.27                       | 8,014.78           |
| Special Areas Programme                                                  | 9,071.23           | 599.37                       | 9,670.60           |
| Irrigation and Flood Control                                             | 20,794.42          | 2,281.66                     | 23,076.08          |
| Energy                                                                   | 17,333.70          | 1,344.28                     | 18,677.98          |
| Industry and Minerals                                                    | 7,065.84           | 974.71                       | 8,040.55           |
| Transport                                                                | 35,957.68          | 4,678.60                     | 40,636.28          |
| Science Technology and Environment                                       | 6.94               | 0.00                         | 6.94               |
| General Economic Services                                                | 1,029.83           | 248.33                       | 1,278.16           |
| <b>Total - Capital Expenditure</b>                                       | <b>1,68,623.34</b> | <b>22,008.78</b>             | <b>1,90,632.12</b> |

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

|                                                                          | On 1 April 2022    | During the year<br>2022-2023 | On 31 March 2023    |
|--------------------------------------------------------------------------|--------------------|------------------------------|---------------------|
| <b>LOANS AND ADVANCES -</b>                                              |                    |                              |                     |
| <b>Social Services --</b>                                                |                    | ( ₹ in Crore)                |                     |
| Education, Sports, Art and Culture                                       | 11.11              | 0.00                         | 11.11               |
| Health and Family Welfare                                                | 52.56              | (-)4.61                      | 47.95               |
| Water Supply, Sanitation, Housing and Urban Development                  | 2,845.54           | 285.53                       | 3,131.07            |
| Information and Broadcasting                                             | 45.65              | 0.95                         | 46.60               |
| Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 652.70             | 15.00                        | 667.70              |
| Social Welfare and Nutrition                                             | 1,264.66           | 0.00                         | 1,264.66            |
| Others                                                                   | 14.25              | 0.00                         | 14.25               |
| <b>Economic Services --</b>                                              |                    |                              |                     |
| Agriculture and Allied Activities                                        | 916.85             | (-)0.27                      | 916.58              |
| Rural Development                                                        | 22.77              | 0.00                         | 22.77               |
| Special Areas Programmes                                                 | 82.02              | 0.00                         | 82.02               |
| Irrigation and Flood Control                                             | 0.83               | 0.00                         | 0.83                |
| Energy                                                                   | 5,066.49           | (-)52.47                     | 5,014.02            |
| Industries and Minerals                                                  | 2,847.08           | 129.51                       | 2,976.59            |
| Transport                                                                | 3,125.79           | 104.80                       | 3,230.59            |
| Science Technology and Environment                                       | 0.01               | 0.00                         | 0.01                |
| General Economic Services                                                | 195.08             | 4.50                         | 199.58              |
| Loans to Government Servants, etc.                                       | 6.42               | (-)0.34                      | 6.08                |
| Loans for Miscellaneous Purposes                                         | 0.58               | 0.00                         | 0.58                |
| <b>Total - Loans and Advances</b>                                        | <b>17,150.39</b>   | <b>482.60</b>                | <b>17,632.99(a)</b> |
| <b>Total - Capital and Other Expenditure</b>                             | <b>1,85,773.73</b> | <b>22,491.38</b>             | <b>2,08,265.10</b>  |
| <b>Deduct -</b>                                                          |                    |                              |                     |
| 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                |
| <b>Net- Capital and Other Expenditure</b>                                | <b>1,84,429.23</b> | <b>22,491.38</b>             | <b>2,06,920.61</b>  |

(a) Difference with Statement No. 18 of ₹ 0.06 crore is due to difference of opening balance and rounding off.



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

|                                                                                                               | On 1 April 2022    | During the year<br>2022-2023<br>( ₹ in Crore) | On 31 March 2023   |
|---------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------------------|--------------------|
| <b>PRINCIPAL SOURCES OF FUNDS-</b>                                                                            |                    |                                               |                    |
| Revenue Surplus                                                                                               | 0.00               | 0.00                                          | 0.00               |
| Adjustment on Account of retirement / Disinvestment                                                           | 0.00               | 0.00                                          | 0.00               |
| <b>Debt --</b>                                                                                                |                    |                                               |                    |
| Internal Debt of the State Government                                                                         | 4,42,865.66        | 36,931.60                                     | 4,79,797.26        |
| Loans and Advances from the Central Government                                                                | 27,422.69          | 3,543.27                                      | 30,965.96          |
| Small Savings, Provident Funds, etc.                                                                          | 21,436.14          | 1,191.22                                      | 22,627.36          |
| <b>Total- Debt</b>                                                                                            | <b>4,91,724.49</b> | <b>41,666.09</b>                              | <b>5,33,390.58</b> |
| <b>Other Receipts --</b>                                                                                      |                    |                                               |                    |
| Contingency Fund                                                                                              | (-)38.47           | 227.44                                        | 188.97             |
| Deposits and Advances                                                                                         | 42,209.93          | 5,993.08                                      | 48,203.01          |
| Reserve Funds                                                                                                 | 14,747.57          | 2,217.33                                      | 16,964.90          |
| Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | 5,232.08           | (-)1,187.98                                   | 4,044.10           |
| Remittances                                                                                                   | (-)486.32          | 486.95                                        | 0.63               |
| <b>Total Other Receipts --</b>                                                                                | <b>61,664.79</b>   | <b>7,736.82</b>                               | <b>69,401.61</b>   |
| <b>Total - Debt and other Receipts</b>                                                                        | <b>5,53,389.28</b> | <b>49,402.91</b>                              | <b>6,02,792.19</b> |
| <b>Deduct -</b>                                                                                               |                    |                                               |                    |
| (i) Cash balance                                                                                              | 7.04               | (-)20.81                                      | (-)13.77           |
| (ii) Investments                                                                                              | 32,592.84          | (-)542.40                                     | 32,050.44          |
| (iii) Revenue Deficit                                                                                         | 3,36,360.17        | 27,294.74                                     | 3,63,654.91        |
| (iv) Appropriation to the Contingency Fund                                                                    | 0.00               | 180.00                                        | 180.00             |
| Add-Amount closed to Government Account during 2022-2023                                                      | 0.00               | 0.00                                          | 0.00               |
| <b>Net Provision of Funds</b>                                                                                 | <b>1,84,429.23</b> | <b>22,491.38</b>                              | <b>2,06,920.61</b> |

(#) Capital Expenditure figure has been depicted in conformity with the figure of Statement 1,5,16. However, there is unrecouped Capital Expenditure from Contingency Fund under Major Heads 4059- Capital Outlay on Public Works for ₹0.04 crore, 4215- Capital Outlay on Water Supply Sanitation for ₹0.15 crore, 4575- Capital Outlay on other Special Areas Programme for ₹0.04 crore, 4701-Capital Outlay on Medium Irrigation for ₹0.14 crore, 4711-Capital Outlay on Flood Control Projects for ₹0.01 crore and 5054-Capital Outlay on Roads and Bridges for ₹5.02 crore.

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

#### A. The following is a summary of balances as on 31 March 2023

| Debit Balances<br>(₹ in Crore)<br>(1) | Sector of the General<br>Account<br>(2) | Name of Account<br>(3)                             | Credit Balances<br>(₹ in Crore)<br>(4) |
|---------------------------------------|-----------------------------------------|----------------------------------------------------|----------------------------------------|
| <b>CONSOLIDATED FUND</b>              |                                         |                                                    |                                        |
| 5,53,514.83                           | <b>A to D and Part of L</b>             | Government Account                                 |                                        |
|                                       | <b>E</b>                                | Public Debt                                        | 5,10,763.22                            |
| 17,632.94                             | <b>F</b>                                | Loans and Advances                                 |                                        |
| 180.00                                | <b>H</b>                                | Transfer to Contingency Fund                       |                                        |
| <b>CONTINGENCY FUND</b>               |                                         |                                                    |                                        |
|                                       |                                         | Contingency Fund                                   | 188.97                                 |
| <b>PUBLIC ACCOUNT</b>                 |                                         |                                                    |                                        |
|                                       | <b>I</b>                                | <b>SMALL SAVINGS PROVIDENT FUND ETC.</b>           |                                        |
|                                       |                                         | (i) Provident Fund                                 | 22,885.76                              |
| 258.41                                |                                         | (ii) Other Accounts                                |                                        |
|                                       | <b>J</b>                                | <b>RESERVE FUND</b>                                |                                        |
|                                       |                                         | (i) Reserve Fund bearing Interest                  | 3,353.88                               |
| 13,418.84                             |                                         | (ii) Reserve Fund Not bearing Interest             | 13,611.01                              |
|                                       |                                         | Investment                                         |                                        |
|                                       | <b>K</b>                                | <b>DEPOSIT AND ADVANCES</b>                        |                                        |
|                                       |                                         | (i) Deposits bearing interest                      | 29,362.76                              |
|                                       |                                         | (ii) Deposits not bearing interest                 | 18,869.57                              |
| 29.32                                 |                                         | (iii) Advances                                     |                                        |
|                                       | <b>L</b>                                | <b>SUSPENSE AND MISCELLANEOUS</b>                  |                                        |
|                                       |                                         | (i) Suspense                                       |                                        |
| 18,631.60                             |                                         | Investment                                         |                                        |
|                                       |                                         | Other items (net)                                  | 4,616.64                               |
| 0.29                                  |                                         | (ii) Accounts with Government of Foreign Countries |                                        |
|                                       | <b>M</b>                                | <b>REMITTANCE</b>                                  |                                        |
| (-)20.85                              |                                         | (i) Money order and other remittance               |                                        |
| 20.20                                 |                                         | (ii) Inter Government Adjustment Accounts          |                                        |
| (-)13.77                              | <b>N</b>                                | <b>CASH BALANCE (Closing)</b>                      |                                        |
| <b>6,03,429.05</b>                    |                                         | <b>--- Total ---</b>                               | <b>6,03,429.05</b>                     |

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

#### B. Explanatory notes:

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

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

| DR<br>( ₹ in Crore) | DETAILS                                                            | CR<br>( ₹ in Crore) |
|---------------------|--------------------------------------------------------------------|---------------------|
| 5,03,639.05         | A - Government Account DR as on 01/04/2022(OB)                     | 0.00                |
| 0.00                | B - Receipts Head Revenue Account                                  | 1,95,544.17         |
| 0.00                | C - Receipt Head Capital Account                                   | 0.00                |
| 2,22,838.91         | D - Expenditure Head Revenue Account                               | 0.00                |
| 22,008.78           | E - Expenditure Head Capital Account                               | 0.00                |
| 572.26              | F - Suspense and Miscellaneous (Miscellaneous Government Accounts) | 0.00                |
| 0.00                | G - Government Account DR as on 31/03/2023(CB)                     | 5,53,514.83         |
| 7,49,059.00         | --- Total ---                                                      | 7,49,059.00         |

**1. Summary of Significant Accounting Policies:**

**(i) Reporting Entity:**

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

**(ii) Reporting Period:**

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

**(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 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 and 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 and Infrastructure Fund, Consolidated 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 recognized 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.

**Loans and advances:**

In compliance with the IGAS 3- Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 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 off of the figures.

**(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 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 are disclosed in the Notes to Finance Accounts. 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.

## **2. Compliance with the Accounting Framework:**

### **(i) Operation of unauthorized Heads of Account:**

During 2022-23, the Government of West Bengal provided budget provisions under six unauthorized Sub-major heads (2702-00, 2216-01 & 2810-01/02/03/60), and one Minor head (0216-02-105) and classified ₹3.68 crore under Revenue Receipts, and ₹73.83 crore under the Revenue Expenditure in these heads. The State Government has been requested to rectify the budget classification.

### **(ii) Discrepancy in depiction of budget provisions and wrong classification:**

The budget documents of the State Government for the year 2022-23, did not depict the correct classification of expenditure in respect of Grants-in-aid, Annual Maintenance Contract (AMC), etc. Expenditure on these objects was classified under Capital heads of accounts instead of Revenue heads of accounts. The misclassification between Revenue and Capital is depicted in Para 3 (iii)-Misclassification between Revenue and Capital Expenditure.

### **(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice of C&AG:**

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 2022-23, the State Government of West Bengal opened 253 new head of accounts (97 Sub Heads and 156 Detailed Heads consisting of 127 under the Revenue Section, 18 under Capital Section and 82 under both Revenue and Capital and 26 under Public Account) in the budget, without seeking the advice of the Comptroller and Auditor General. The State Government provided budget provisions under 124 heads and incurred expenditure of ₹25,672.89 crore under the Revenue Section and ₹457.92 crore under the Capital Section in these heads during 2022-23. The State Government has been requested to seek approval of AG.

### **(iv) Expenditure under ‘New Service/New Instrument of Service’**

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

The Rule 382 of the WBFR also provides that when under unavoidable circumstances an unforeseen expenditure is required to be incurred on a new service the amount would be met out of the Contingency Fund of the State pending authorisation of such expenditure by the Legislature through an Appropriation Act. Criteria for ‘New Service/ New Instrument of Service’ are fixed on the advice of the PAC.

However, the State has incurred an expenditure of ₹2,084.12 crore in 145 New Service/ New Instrument of Service heads in 32 Grants without any fund provision approved by the

Legislature. The Major Departments that had incurred such expenditure are Women and Child Welfare (₹893.77 crore), Health and Family Welfare (₹509.62 crore), Food and Supplies (₹229.61 crore), Finance (₹128.05 crore), Personnel & Administration Department (₹115.20 crore), Transport (₹64.37 crore).

**(v) Creation of DDOs without amending Treasury Rules:**

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

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

- (a) any Group A Government officer deputed in a non-Government organization such as Local Bodies/Development Authorities/Statutory Bodies, etc. under the administrative control of the State Government or, in absence of any such deputed officer, any officer of such non-Government organization who is enjoying pay scale equivalent to Group A officer of the Government of West Bengal, may be allowed by the Finance Department to act as DDO of that organization.
- (b) the Directorate of Treasury & Accounts, West Bengal (replacing AG Office) can authorize the new Drawing and Disbursing Officer to draw funds.

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

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

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

However, there were cases such as Lakshmi Bhandar Scheme (₹11,980.28 crore), Manabik Scheme (₹717.20 crore) etc., wherein the payments are drawn from Treasury to the Department's



Bank accounts for further disbursement to payees but the payee details are neither made available to the Treasury/AG (A&E) nor soft copy is available in the IFMS.

### **3. Consolidated Fund:**

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

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

As per record available at PFMS portal of CGA, the State Government received vaccines/drugs/other consumables in kind costing to ₹194.88 crore from Ministry of Health and Family Welfare during 2022-23.

On the basis of the sanction orders received from the Government of West Bengal, the entire amount of ₹194.88 crore has been classified under Major Head '1601- Grants-in-aid from Central Government' by contra debiting to the Major head '2210- Medical and Public Health' during 2022-23.

#### **(ii) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹37,967.12 crore compared to ₹31,271.07 crore in 2021-22, registering an increase of ₹6,696.05 crore (21.41 *per cent*). This includes Advance Apportionment of IGST amounting to ₹1,159.86 crore. In addition, the State received ₹20,186.74 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹58,153.86 crore. The State received compensation of ₹8,227.76 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

During the year 2022-23, no adjustment entry of State GST (SGST) relating to the previous years was carried out by the State Government as there was no difference between the RBI's figures and figures booked in the Finance Accounts.

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

#### **(iii) Misclassification between Revenue and Capital Expenditure:**

During the year 2022-23, Government of West Bengal, incorrectly booked expenditure of ₹3,231.57 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. This led to understatement of Revenue Expenditure and overstatement of Capital Expenditure of the State to that extent.

*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 2022-23, receipts amounting to ₹2,65,869.31 crore (100 *per cent*) and expenditure amounting to ₹2,75,360.57 crore (100 *per cent*) were reconciled by the State Government. 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 during 2021-22, *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, Societies, Non- Government Organizations etc., as Grant for implementation of State Schemes and charge them to the respective expenditure heads. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in separate Bank Accounts with those agencies) is not readily ascertainable.

**(vi) Bookings under Minor Head 800-Other Receipts/800-Other Expenditure:**

The Minor Head 800-Other Receipts/800-Other Expenditure 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 2022-23, ₹6,515.22 crore under 65 Major Heads of accounts, constituting 2.66 *per cent* of the total Revenue and Capital expenditure (₹2,44,847.70 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

During the previous 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.

Similarly, during the year 2022-23, ₹1,009.31 crore under 49 Major Heads of accounts, constituting 0.52 *per cent* of the total Revenue Receipts (₹1,95,544.17) was classified under 800- Other Receipts 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 2022-23, an amount of ₹2,380.17 crore was transferred to these PD Accounts. This includes ₹181.68 crore transferred in March 2023, of which, ₹47.94 crore was transferred on the last working day of March 2023.

## Notes to Finance Accounts

In terms of Rule 6.08(5) of West Bengal Treasury Rules, 2005, 13 Administrators of Personal Deposit Account (out of 159) had reconciled and verified their balances with the treasury figures.

The details as on 31 March 2023 are as under:

(₹ in Crore)

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

Details of the PD accounts as on 31 March 2022 (Previous Year)

(₹ in Crore)

| Opening Balance as on<br>1 April 2021 |          | New Accounts/Deposits<br>during the year 2021-22 |          | Accounts closed/withdrawals                          |                      | Closing Balance<br>as on 31 March 2022 |          |
|---------------------------------------|----------|--------------------------------------------------|----------|------------------------------------------------------|----------------------|----------------------------------------|----------|
| Number of<br>Administrators           | Amount   | Number of<br>Administrators                      | Amount   | Number of<br>Accounts closed<br>by<br>Administrators | Withdrawal<br>Amount | Number of<br>Administrators            | Amount   |
| 160                                   | 3,465.33 | 0                                                | 1,296.38 | 0                                                    | 1,564.43             | 160                                    | 3,197.28 |

*The relevant figures are available in Statement No. 21 of 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 901 AC bills amounting to ₹556.08 crore drawn during the year 2022-23, 221 AC bills amounting to ₹146.10 crore (26.27 per cent) were drawn in March 2023. DC bills in respect of a total of 7,703 AC bills amounting to ₹1,238.14 crore as on 31.03.2023 were not received.

Details of unadjusted AC bills pending submission of the DC bills as on 31 March 2023 are given below:

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

\* Indicates AC bills for which DC bills have become due.

## Notes to Finance Accounts

Details of unadjusted AC bills as on 31 March, 2022 were as below:

| Year         | No. of unadjusted AC Bills | Amount (₹ in Crore) |
|--------------|----------------------------|---------------------|
| Upto 2020-21 | 7,007                      | 1,135.96            |
| 2021-22      | 992                        | 502.11              |
| <b>Total</b> | <b>7,999</b>               | <b>1,638.07</b>     |

### (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 amounts shown in the Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹300.62 crore pertaining to 279 outstanding UCs for the period upto 2021-22 was cleared.

The position of outstanding UCs as on 31 March 2023 is given below:

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

\* The year mentioned above relates to "Due year" i.e., after twelve months of actual drawal.

<sup>#</sup> Indicates outstanding UCs against GIA drawn during 2021-22. UCs for GIA drawn during 2022-23 would be due in 2023-24.

The position of outstanding UCs as on 31 March 2022 was as below:

| Year*        | Number of UCs Outstanding | Amount (₹ in Crore) |
|--------------|---------------------------|---------------------|
| Upto 2020-21 | 3,83,797                  | 2,24,292.60         |
| 2021-22      | 57,726                    | 41,692.68           |
| <b>Total</b> | <b>4,41,523</b>           | <b>2,65,985.28</b>  |

*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.

## Notes to Finance Accounts

Details of Deposits and interest paid by the Government during the year 2022-23 are given below:

(₹ in Crore)

| Funds/Deposits                                        |                                          | Balance on 1 April 2022 | Basis for calculation of interest                                                                      | Interest due | Interest paid | Interest short paid |
|-------------------------------------------------------|------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------|--------------|---------------|---------------------|
| K-Deposit And Advances (a. Deposits bearing interest) | Deposits of local Funds & Other Deposits | 2,154.61                | Interest calculated taking interest rate 5.53 <i>per cent</i> on the basis of State Govt. Notification | 119.15       | 117.56        | 1.59                |

Short payment of interest of ₹1.59 crore has resulted in understatement of Revenue expenditure.

*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 ₹17,677.10 crore. The outstanding guarantees of ₹16,884.63 crore as on 1 April 2022, work out to 11.38 *per cent* of the State Revenue Receipts of the year 2020-2021 (₹1,48,393.97 crore) and are within the limits prescribed.

During 2022-23, the State Government received ₹9.90 crore 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 ₹22.60 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 to the level of Minor Head under various functional heads of accounts such as 3435, 2406, 2210, etc. During the year 2022-23, the Government of West Bengal incurred an expenditure of ₹7.24 crore against the budget allocation of ₹81.84 crore under Major Heads 3435- Ecology and Environment. During the previous year 2021-22, the Government of West Bengal incurred an expenditure of ₹19.35 crore against the budget allocation of ₹78.50 crore under Major Head 3435- Ecology and Environment. Funds routed for this purpose through other Major heads are not readily identified.

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

### (xiii) Writing off of Central Loans:

On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the

State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of West Bengal had made excess repayment of ₹23.66 crore to end of 31 March 2010, of which, Ministry of Finance has so far adjusted ₹13.61 crore as on 31 March, 2023.

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

**(xiv) Loans given by the State Government:**

In respect of old loans [detailed account of which are maintained by the Accountant General (A&E)] amounting to ₹546.47 crore involving 12 Departments as on 31 March, 2023, recoveries of the principal have not been effected during the past several years which includes loans pending since the year 1970.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹8,020.45 crore to Statutory Bodies/Government Companies/Municipal Corporation/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 Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only two out of the 112 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

*This has reference to Statements 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 change over 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 it did not do so.

**(xvi) Restructuring of Centrally Sponsored Schemes /Additional Central Assistance 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 2023, is ₹19,331.69 crore (Revenue Expenditure ₹15,729.55 crore and Capital Expenditure ₹3,602.14 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, ₹25,435.66 crore was directly received by the implementing agencies in the State during 2022-23 which included transfer to intermediaries/beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 0.26 *per cent* as compared to 2021-22 (from ₹25,369.53 crore in 2021-22 to ₹25,435.66 crore in 2022-23).

*Details are in Appendix-VI of the Finance Accounts.*

**(xviii) Off-Budget Liabilities of State Government:**

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

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. However, Government of West Bengal intimated that there was no off-budget borrowing during the financial year 2022-23.

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

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with the required State share.

The State Government has not provided any information on funds transferred to the account of Single Nodal Agency. However, as per the PFMS portal of the CGA, the State Government received ₹9,415.26 crore being Central share released to Treasury during the year. As on 31 March 2023, the State Government transferred Central share of ₹12,108.57 crore and State share of ₹12,446.59 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As per PFMS portal, ₹15,655.89 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

**4. Contingency Fund:**

In exercise of the powers conferred by Section 2 of the West Bengal Contingency Fund Act, 1950, the State Government made the West Bengal Contingency Fund Rules, 1955, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of West Bengal. The Contingency Fund of the State of West Bengal has a corpus of ₹200.00 crore. At the end of 2022-23, ₹11.03 crore remained un-recouped under various heads. The details are given in next page.

## Notes to Finance Accounts

| Sl. No.      | Major Heads                                          | Amount<br>(₹ in Crore) |
|--------------|------------------------------------------------------|------------------------|
| 1.           | 2015-Election                                        | 0.06                   |
| 2.           | 2049-Interest Payments                               | 0.01                   |
| 3.           | 2711-Flood Control                                   | 0.25                   |
| 4.           | 3452-Tourism                                         | 3.62                   |
| 5.           | 4059-Capital Outlay on Public Works                  | 0.04                   |
| 6.           | 4215-Capital Outlay on Water Supply Sanitation       | 0.15                   |
| 7.           | 4575-Capital Outlay on other Special Areas Programme | 0.04                   |
| 8.           | 4701-Capital Outlay on Major and Medium Irrigation   | 0.14                   |
| 9.           | 4711-Capital Outlay on Flood Control Projects        | 0.00(*)                |
| 10.          | 5054-Capital Outlay on Roads and Bridges             | 6.72                   |
| <b>Total</b> |                                                      | <b>11.03</b>           |

(\*) Actual figure was ₹17,017.00.

As on 31 March 2023, Contingency Fund has balance of ₹188.97 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 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹13.08 crore (Employees' contribution ₹5.43 crore and Government's contribution ₹7.65 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹13.08 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme.

#### (ii) (A) Reserve Funds Bearing Interest:

##### (a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2022-23, the State Government received ₹849.60 crore as Central Government's share. The State Government's share during the year is ₹283.20 crore. The State Government transferred ₹1,132.80 crore (Central share ₹849.60 crore, State share ₹283.20 crore) to the Fund under Major Head 8121-122 SDRF. The State has not received any amount from the Central Government towards NDRF.



## Notes to Finance Accounts

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

(₹ in Crore)

| Opening balance<br>(01 April 2022) | Contribution by Centre | State Share | Interest received  | Receipts under NDRF | Total receipts during the year | Amount setoff (MH 2245) | Balance in the fund | Invested by RBI/State Government during the year |
|------------------------------------|------------------------|-------------|--------------------|---------------------|--------------------------------|-------------------------|---------------------|--------------------------------------------------|
| 1,528.97                           | 849.60                 | 283.20      | 75.59 <sup>#</sup> | NIL                 | 1,208.39                       | 349.77                  | 2387.59*            | NIL                                              |

# [₹86.24 crore (Actual interest for 2022-23)+ ₹4.88 crore (delayed transfer from 2018-19 to 2021-22)+₹6.74 crore (interest credited on investment)]– [₹22.27 crore (Paid excess interest of ₹11.25 crore for 2020-21 and ₹11.02 crore for 2021-22)].

\* ₹200 crore were deposited in the Bank in FDR upto June 2022 and thereafter in Savings Bank account. The remaining funds have been retained by the State Government and the interest credited at overdraft interest rate.

### (b) State Disaster Mitigation Fund (SDMF):

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

During the year 2022-23, the State Government received ₹106.20 crore from the Central Government. The State Government's share during the year is ₹35.40 crore. The State Government transferred entire amount of ₹141.60 crore to the Fund.

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

(₹ in Crore)

| Opening balance<br>(01 April 2022) | 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 |
|------------------------------------|------------------------|-------------|-------------------|---------------------|--------------------------------|--------------------------|---------------------|--------------------------------------------------|
| 481.86                             | 106.20                 | 35.40       | 36.28             | NIL                 | 177.88                         | NIL                      | 659.74*             | NIL                                              |

\*The funds were retained by the State Government. The interest was paid by the Government at the RBI Overdraft interest rate.

### (c) State Compensatory Afforestation Fund (SCAF):

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

During the year 2022-23, 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 2022-23. The Government received ₹69.28 crore (no amount received in previous year) from National Compensatory Afforestation Deposit. The Government transferred ₹78.05 crore to SCAF. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹306.55 crore.

**(B) Reserve Funds Not Bearing Interest:**

**(a) Consolidated Sinking Fund (CSF):**

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 2022-23, Government contributed only ₹1,037.38 crore as against ₹2,545.28 crore it was required to contribute to the Fund. The total accumulation of the Fund was ₹12,139.04 crore as on 31 March 2023.

**(b) Guarantee Redemption Fund (GRF):**

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* of outstanding Guarantees at the end of the previous year and thereafter minimum 0.5 *per cent* every year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to the level of 5 *per cent*.

During the year 2022-23, Government contributed ₹50.00 crore as against ₹84.42 crore (0.5 *per cent* of previous year's guarantees of ₹16,884.63 crore) it was required to contribute to the Fund. The total accumulation of the Fund was ₹857.04 crore as on 31 March 2023.

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

**(c) Central Road and Infrastructure Fund (CRIF):**

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

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449 -00-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹217.90 crore towards CRIF. The State Government transferred ₹217.90 crore to the Fund in the Public Account as on 31 March 2023. The closing balance under Central Road and Infrastructure Fund as on 31 March 2023 was ₹16.36 crore.

**(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 ₹405.68 crore (Dr.) under Head 8658 and ₹20.85 crore (Cr.) under Head 8782 as on 31 March 2023.

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## Notes to Finance Accounts

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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.

On the basis of State Government order, long pending outstanding balances under MH 8658-Suspense and 8782-Remittance were written-off during the year 2022-2023.

### (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 2022 was ₹5,861.48 crore (Credit). During 2022-23, cheques worth ₹1,71,631.03 crore were issued, against which cheques worth ₹1,72,317.62 crore were encashed, leaving a closing balance of ₹5,174.89 crore (Credit) as on 31 March 2023. 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 2023.

### (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 2022-23, the Government collected ₹285.76 crore (2021-22: ₹158.28 crore) as Labour Cess under Major Head '8342-00-113-Solatium Fund-002-West Bengal Building and Other Construction Workers Welfare Cess' and transferred ₹99.44 crore (2021- 22: ₹18.62 crore) to the Building and Other Construction Workers Welfare Board.

Thus, un-transferred amount was ₹186.32 crore as on 31 March, 2023.

The Fund position as on 31 March 2023 is given below:

| (₹ in Crore)    |          |           |                 |
|-----------------|----------|-----------|-----------------|
| Opening balance | Addition | Discharge | Closing Balance |
| 2,015.29        | 285.76   | 99.44     | 2,201.61        |

### (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 2022-23, the Government collected ₹37.96 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 ₹65.66 crore was withdrawn, leaving a balance ₹25.22 crore at the end of 31 March 2023.

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## Notes to Finance Accounts

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### (vii) Other Cess:

During the year 2022-23, the Government collected ₹1,834.43 crore (2021-22: ₹2,012.81 crore) being the collection of cess (other than labour cess). Cesses collected have been classified as Revenue receipts under Major Head '0029-Land Revenue'. The Government has not created any Fund till 31 March 2023.

### (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/improper accounting and are under review/corrections.

| (₹ in Crore)   |                                                      |               |
|----------------|------------------------------------------------------|---------------|
| Classification | Description                                          | Minus Balance |
| 8011-00-107    | State Government Employees' Group Insurance Scheme   | 258.40        |
| 8342-00-103    | Deposits of Government Companies, Corporations, etc. | 168.85        |

### (ix) Cash Balance:

The Cash Balance (Reserve Bank Deposit) as on 31 March 2023 as per the records of the Accountant General was ₹13.88 crore (Credit) and that reported by the RBI was ₹9.51 crore (Credit). There was a net difference of ₹4.37 crore (Credit), mainly due to non-reconciliation of figures by RBI and the agency bank branches. The difference is under reconciliation.

The Cash Balance (Reserve Bank Deposit) as on 31 March 2022 as per 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 details of Cash Balance which are restricted for use has not been made available by the State Government.

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

## 6. Impact on Revenue Expenditure:

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

| (₹ in Crore)              |                                               |                                      |                                       |
|---------------------------|-----------------------------------------------|--------------------------------------|---------------------------------------|
| Para Number               | Item                                          | Overstatement of Revenue Expenditure | Understatement of Revenue Expenditure |
| 3 (iii)                   | Misclassification between Revenue and Capital | ---                                  | 3,231.57                              |
| 3 (x)                     | Short payment of interest                     | ---                                  | 1.59                                  |
| 4                         | Non- recoupment of Contingency Fund drawal    | ---                                  | 3.94                                  |
| <b>Total Impact (Net)</b> | <b>Understatement</b>                         | ---                                  | <b>3,237.10</b>                       |



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