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

Finance Accounts

(Volume-I)

2024-25

Government of West Bengal

Laid on the table of
the State Legislature
on 25.07.2026

Finance Accounts

(Volume - I)

2024-25

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 2025, 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 2024-25.

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 2025.

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.

Statements (9, 20, Explanatory Notes to Statement No. 14 and Appendix to Statement No. 16) and Appendices (IV, VI, IX and XII) in this compilation have been prepared directly from the information received from the Government of West Bengal and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

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

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

Emphasis of Matter

I want to draw attention to the following issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Cess amounting to ₹1,809.66 crore was collected by the Government under the West Bengal Cess Act 1880 and West Bengal Rural Employment and Production (WBREP) Act 1976. The Government has not created the specific fund accounts to transfer these collections. Hence, the cess proceeds credited to the Consolidated Fund of the State could not be transferred to the specific fund accounts under the Public Account. This resulted in understatement of revenue expenditure of ₹1,809.66 crore and also understatement of cumulative liabilities in Public Account since the collections were made under these Acts.

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

2. The balance of General Provident Fund of Group D employees of the Government of West Bengal is not at par with that depicted in accounts. There is a difference of ₹1,278.11 crore (Credit) which is indicative of the possibility that the Government liabilities in Public Account may have been underreported. This needs reconciliation and correction for a true and fair view of the accounts.

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

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

Date: 20 NOV 2025

Place: New Delhi

(K. SANJAY MURTHY)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of West Bengal present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

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

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.,* salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.,* 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.,* 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture' *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.,* 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of West Bengal for 2024-2025 is ₹200.00 crore.

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

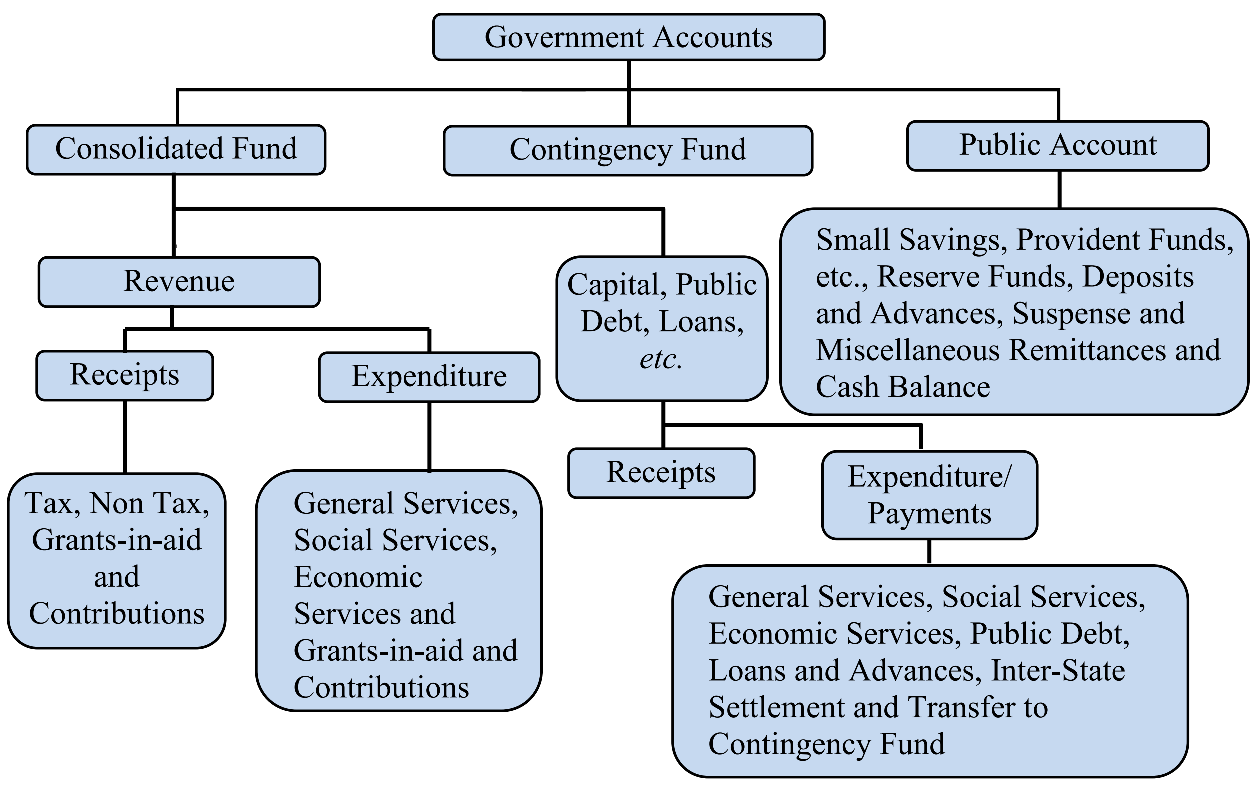
3. Government accounts are presented under a six tier classification, *viz.,* Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub heads (three digits), Detailed Heads (two digits) and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2025).

0005 to 1606	***Revenue Receipts***
2011 to 3606	***Revenue Expenditure***
4000	***Capital Receipts***
4016 to 7810	***Capital Expenditure (including Public Debt, Loans and Advances)***
7999	***Appropriation to the Contingency Fund***
8000	***Contingency Fund***
8001 to 8999	***Public Account***

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

Structure of Government Accounts



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.,* the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts in 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 in Consolidated Fund:** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India, 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.

10. **Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in -aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix-III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.

13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

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

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

Volume II of the Finance Accounts contains two parts – nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.

15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.

16. **Detailed Statement of Capital Expenditure:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head levels also.

17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 in Volume I.

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

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (i.e., below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume-I	Volume-II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	-
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10	-	III (Grants-in-aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	-
Debt Position/Borrowings	1, 2, 6	17	-
Investments of the Government in Companies, Corporations *etc.*	8	19	-
Cash	1, 2, 12, 13	-	-
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	-
Guarantees	9	20	-
Schemes	-	-	IV (Externally Aided Projects)

Summarised Statements

1. STATEMENT OF FINANCIAL POSITION

(₹ in Crore)

Assets[(a)]	*Reference (Sl. No.)*		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Cash			**43,567.41**	**37,987.40**
(i) Cash in Treasuries and Local Remittances	Nil	Annexure to Statement No. 2	0.39	0.18
(ii) Departmental Balances	Nil	21	(-) 0.36	(-) 0.36
(iii) Permanent Imprest	Nil	21	2.85	2.84
(iv) Cash Balance Investments Accounts	Nil	21	27,355.25	23,320.02
(v) Deposit with Reserve Bank of India (If credit balance include herewith minus sign)	5(xiv)	Annexure to Statement No. 2	(-)28.52	2.45
(vi) Investments from Earmarked Funds [(b)]	Nil	22	16,237.80	14,662.27
Capital Expenditure			**2,41,216.66**	**2,19,595.23**
(i) Investments in Shares of Companies, Corporations etc.	Nil	8, 19	22,792.64	21,378.18
(ii) Other Capital Expenditure	Nil	5, 16	2,18,424.02	1,98,217.05
Contingency Fund (un-recouped)	4	21	**5.57**	**52.98**
Loans and Advances	3(xiii)	7, 18	**17,546.46**	**16,971.10**
Advances with Departmental officers	Nil	21	**29.32**	**29.32**
Suspense and Miscellaneous Balances (Net)	5(vii)	Nil	**0.00**	**0.00**
Remittance Balances	5(vii)	Nil	**(-)1.66**	**(-) 1.27**
Cumulative excess of expenditure over receipts [(c)]	Nil	Nil	**4,19,781.26***	**3,88,182.31**
Grand Total			**7,22,145.02**	**6,62,817.07**

1. STATEMENT OF FINANCIAL POSITION - concld.

(₹ in Crore)

Liabilities[(a)]	*Reference (Sl. No.)*		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)			**6,11,644.93**	**5,60,583.26**
(i) Internal Debt of the State Government	Nil	6,17	5,72,056.14	5,23,402.08
Market Loans	Nil	6,17	*5,31,643.82*	*4,77,043.94*
Ways and Means Advances from RBI	Nil	6,17	*0.00*	*0.00*
Compensation and other Bonds	Nil	6,17	*2.30*	*2.30*
Loans from Financial Institution	Nil	6,17	*8,768.85*	*8,379.40*
Special Securities issued to National Small Savings Fund of Central Government	Nil	6,17	*31,641.17*	*37,976.44*
(ii) Loans and Advances from Central Government	Nil	6,17	39,588.79	37,181.18
Non-Plan Loans	Nil	6,17	*2,842.20*	*3,276.77*
Loans for State Plan Schemes	Nil	6,17	*36,741.82*	*8,023.27*
Loans for Central Plan Schemes	Nil	6,17	(-) *0.03*	*(-) 0.03*
Loans for Centrally Sponsored Plan Schemes	Nil	6,17	(-) *0.03*	*(-) 0.03*
Other Loans	Nil	6,17	*4.83*	*25,881.20*
Contingency Fund (Corpus)	4	21	**200.00**	**200.00**
Liabilities on Public Account			**1,10,300.09**	**1,02,033.81**
(i) Small Savings , Provident Funds etc.	Nil	6, 21	25,237.12	23,872.07
(ii) Deposits	Nil	21	56,369.71	53,920.84
(iii) Reserve Funds	5(ii)-5(vi)	21	24,710.44	21,103.01
(iv) Remittance Balances	5(vii)	21	0.00	0.00
(v) Suspense and Miscellaneous Balances (Net)[(d)]	5(vi)	21	3,982.82	3,137.89
Cumulative excess of receipts over Expenditure [(c)]	Nil	Nil	Nil	Nil
Grand Total			**7,22,145.02**	**6,62,817.07**

Explanatory Notes:

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

b) There is no investment out of earmarked funds in shares of companies during 2023-2024 and 2024-2025.

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

d) ‘Suspense and Miscellaneous Balances’ excludes ‘Cash Balance Investment Account’, ‘Departmental Balance’ and ‘Permanent Imprest’ which are included separately under ‘Cash’.

* Includes Prior Period Adjustment of B2B loan, amounting to ₹8,128.49 crore in lieu of GST Compensation for the year 2020-21 & 2021-22.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in Crore)

Receipts			Disbursements		
	2024-2025	**2023-2024**		**2024-2025**	**2023-2024**
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts *(Ref. Statements 3 & 14)*	**2,13,699.56**	**2,00,267.61**	**Revenue Expenditure** *(Ref. Statements 4-A, 4-B & 15)*	**2,53,427.00**	**2,25,959.47**
Tax revenue (raised by the State) *(Ref. Statements 3 & 14)*	**97,993.56**	**89,985.50**	Salaries[1] *(Ref. Statements 4-B & Appendix -I)*	24,296.96	22,379.24
Non-tax revenue *(Ref. Statements 3 & 14)*	**3,688.40**	**3,238.14**	Subsidies[1] *(Ref. Appendix - II)*	19,443.85	10,475.62
Interest receipts *(Ref. Statements 3 & 14)*	366.26	274.24	Grants-in-aid[1,2] *(Ref. Statements 10 & Appendix- III)*	1,14,490.75	99,720.50
Others *(Ref. Statements 3)*	3,322.14	2,963.90	Grants for creation of Capital Assets	10,150.40	3,735.20
			General Services *(Ref. Statements 4 & 15)*	**78,116.05**	**73,151.75**
			Interest Payment and service of debt *(Ref. Statements 4-A & 15)*	46,005.66	42,820.88
			Pension *(Ref. Statements 4-A & 15)*	25,859.20	24,359.69
Share of Union Taxes/Duties *(Ref. Statements 3 & 14)*	96,812.42	84,971.79	Others *(Ref. Statements 4-B)*	6,251.19	5,971.18
			Social Services *(Ref. Statements 4-A & 15)*	**12,977.80**	**14,488.75**
			Economic Services *(Ref. Statements 4-A & 15)*[*]	**(-) 6,593.87**	**1,287.07**
Grants from Central Government *(Ref. Statements 3 & 14)*	**15,205.17**	**22,072.18**	**Compensation and assignment to Local Bodies and PRIs** *(Ref. Statements 4-A & 15)*	**545.05**	**721.34**
Revenue Deficit	***39,727.44***	***25,691.86***	***Revenue Surplus***	***0.00***	***0.00***
Section- B: Capital					
Capital Receipts *(Ref. Statements 3 & 14)*	**0.00**	**0.00**	**Capital Expenditure**[3] *Ref. Statement(s 4-A, 4-B & 16)*	**21,621.44**	**28,963.09**
			General Services *(Ref. Statements 4-A & 16)*	730.69	576.54
			Social Services *(Ref. Statements 4-A & 16)*	9,162.13	10,319.01
			Economic Services *(Ref. Statements 4-A & 16)*	11,728.61	18,067.54
Recoveries of Loans and Advances *(Ref. Statements 3, 7 & 18)*	**127.89**	**1,455.97**	**Loans and Advances disbursed** *(Ref. Statements 4-A, 7 & 18)*	**703.25**	**794.13**
			General Services *(Ref. Statements 4-A, 7 & 18)*	0.00	0.00
			Social Services *(Ref. Statements 4-A, 7 & 18)*	455.30	185.94
			Economic Services *(Ref. Statements 4-A, 7 & 18)*	246.11	607.33
			Others *(Ref. Statement 7)*	1.84	0.86

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

(₹ in Crore)

	Salary	Subsidies	Grants-in-Aid	Grants for Creation of Capital Assets
General Services	11,830.07	0.00	438.33	0.00
Social Services	9,433.63	50.04	93,707.25	9,652.19
Economic Services	3,033.27	19,393.81	20,345.17	498.22

Figures of Salary, subsidy, Grants-in-Aid and Grants for Creation of Capital Assets have been summed up across all Sectors to present a consolidated figure. Accordingly the Sectors exclude such figures of expenditure.

2. Grants-in-Aid includes the total of dedicated Object Head '31' and excludes the figures of 'compensation and assignment of taxes, duties to the Local Bodies' under Major Head '3604' which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

3. There is no salary expenditure under Section -B "Capital Expenditure" during 2024-25.

* Total expenditure under Economic services is ₹36,676.59 crore. A substantial recovery amounting to ₹9,545.41 crore under Major Head 2048 (Food Storage and Warehousing) has been effected during the year, resulting in a negative balance other than Salaries, Subsidies and Grants-in-aid.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS concld.

(₹ in Crore)

Receipts			Disbursements		
	2024-2025	2023-2024		2024-2025	2023-2024
Public Debt Receipts *(Ref. Statements 3, 6 & 17)*	**90,654.82**	**80,171.44**	**Repayment of Public Debt** *(Ref. Statements 4-A, 6 & 17)*	**31,464.66**	**30,351.41**
Internal Debt (Market Loans, NSSF etc.) *(Ref. Statements 3,6 & 17)*	78,164.47	72,219.51	Internal Debt[4] (Market Loans, NSSF, etc.) *(Ref. Statements 4-A, 6 & 17)*	29,510.42	28,614.69
Loans from GoI *(Ref. Statements 3, 6 & 17)*	12,490.35	7,951.93	Loans from GoI *(Ref. Statements 4-A, 6 & 17)*	1,954.24	1,736.72
Inter-State Settlement Account (Net)	**0.00**	**0.00**	**Inter-State Settlement Account (Net)**	**0.00**	**0.00**
			Appropriation to Contingency Fund	**0.00**	**0.00**
Total Receipts Consolidated Fund *(Ref. Statement 3)*	**3,04,482.27**	**2,81,895.02**	**Total Expenditure Consolidated Fund** *(Ref. Statement 4)*	**3,07,216.35**	**2,86,068.11**
Fiscal Deficit	**61,924.25**	**53,993.12**	**Fiscal Surplus**	**0.00**	**0.00**
Deficit in Consolidated Fund	**2,734.08**	**4,173.09**	**Surplus in Consolidated Fund**	**0.00**	**0.00**
Part II Contingency Fund					
Contingency Fund *(Ref. Statement 21)*	**0.00**	**0.00**	**Contingency Fund** *(Ref. Statement 21)*	**(-)47.41**	**41.94**
Part III Public Account[5]					
Small Savings *(Ref. Statement 21)*	5,382.77	5,183.70	**Small Savings** *(Ref. Statement 21)*	4,017.71	3,938.99
Reserves & Sinking Funds *(Ref. Statement 21)*	5,557.32	5,030.05	**Reserves & Sinking Funds** *(Ref. Statement 21)*	3,525.41	2,135.37
Deposits *(Ref. Statement 21)*	1,16,671.12	1,19,852.19	**Deposits** (Ref. Statement 21)	1,14,222.24	1,14,163.68
Advances *(Ref. Statement 21)*	0.00	0.00	**Advances** *(Ref. Statement 21)*	0.00	0.00
Suspense and Miscellaneous[6] *(Ref. Statement 21)*	5,83,713.30	4,58,858.97	**Suspense and Miscellaneous[6]** *(Ref. Statement 21)*	586,903.62	4,64,456.07
Remittances *(Ref. Statement 21)*	(-)0.25	0.02	**Remittances** *(Ref. Statement 21)*	(-)0.64	(-) 0.61
Total Receipts Public Account *(Ref. Statement 21)*	**7,11,324.26**	**5,88,924.93**	**Total Disbursements Public Account** *(Ref. Statement 21)*	**7,08,668.35**	**5,84,693.50**
Deficit in Public Account	**0.00**	**0.00**	**Surplus in Public Account**	**2,655.91**	**4,231.43**
Opening Cash Balance	**2.63**	**(-) 13.77**	**Closing Cash Balance**	**(-)28.13**	**2.63**
Increase in Cash Balance	**0.00**	**16.39**	**Decrease in Cash Balance**	**30.76**	**0.00**

4. An amount of ₹6,335.27 crore represents expenditure towards National Small Savings Fund.
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 2025.

There was a difference of ₹33.76 crore (Cr.) between the figures of "Deposits with Reserve Bank" reflected in the accounts as ₹28.52 crore (Cr.) and that intimated by the Reserve Bank of India for ₹5.24 crore (Dr.).

ANNEXURE A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

Overall Cash Position of the Government	As on 31 March 2025	As on 1 April 2024
	(₹ in Crore)	
A- General Cash Balances		
(1) Cash in Treasuries	0..39	0.18
(2) Deposits with Reserve Bank *	(-) 28.52	2.45
Total :	**(-) 28.13**	**2.63**
(3) Add-Investment held in Cash Balance Investments Account	27,355.25	23,320.02
Total (A)- General Cash Balances	**27,327.12**	**23,322.65**
B- Other Cash Balances and Investments -		
(1) Cash with Departmental Officers	(-) 0.36	(-) 0.36
(2) Permanent advances for contingent expenditure with Departmental Officers	2.85	2.84
(3) Investments of Earmarked Funds	16,237.80	14,662.27
Total (B)- Other Cash Balances and Investments -	**16,240.29**	**14,664.75**
Total – (A) and (B)	**43,567.41**	**37,987.40**

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. The balance under the head 'Deposits with Reserve Bank' (A) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in "Deposits with Reserve Bank of India".

(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.

* 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 2024-2025 advised to the RBI till 10 April 2025.

There was a difference of ₹33.76 crore (Cr.) between the figure of "Deposits with Reserve Bank" reflected in the accounts as ₹28.52 crore (Cr.) and that by the Reserve Bank of India as ₹5.24 crore (Cr.). The difference is under reconciliation.

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

Description	2024-2025	2023-2024
I. TAX AND NON-TAX REVENUE		
	(₹ in Crore)	
A. Tax Revenue		
A1. Own Tax revenue	**97,993.56**	**89,985.50**
Goods and Services Tax (SGST)	45,224.24	40,899.55
Taxes on Agricultural Income	0.00	0.01
Land Revenue	3,526.20	3,967.38
Stamps and Registration fees	8,510.88	6,497.38
Taxes on Immovable Property other than Agriculture	0.00	0.00
State Excise	19,521.07	17,907.65
Sales Tax	12,346.02	11,810.80
Taxes on goods and passengers	0.35	645.33
Taxes on Vehicles	4,032.66	3,788.29
Taxes and Duties on Electricity	3,400.14	3,090.02
Other Taxes on Income and Expenditure	813.77	777.38
Other Taxes and Duties on Commodities and Services	618.23	601.70
A2. Share of net proceeds of Taxes	**96,812.42**	**84,971.79**
Goods and Services Tax (IGST+CGST)	28,275.13	25,787.89
Corporation Tax	27,471.08	25,504.75
Taxes on Income other than Corporation Tax	35,033.86	29,454.63
Taxes on Wealth	0.00	0.00
Customs	4,925.44	2,977.73
Union Excise Duties	947.99	1,126.84
Service Tax	3.11	15.82
Other Taxes and Duties on Commodities and Services	155.81	104.13
Others	0.00	0.00
Total A	**1,94,805.98**	**1,74,957.29**

B. Non-tax Revenue

	2024-2025 (₹ in Crore)	2023-2024
Interest receipts	366.26	274.24
Miscellaneous General services	282.11	207.92
Non-ferrous Mining and Metallurgical Industries	1,073.27	585.05
Other Administrative Services	334.96	362.99
Police	302.70	310.05
Medical and Public Health	296.65	288.52
Dividends and Profits	239.66	289.01
Education, Sports, Art and Culture	113.03	121.51
Forestry and Wild Life	100.36	86.26
Roads and Bridges	90.36	88.27
Urban Development	89.14	121.07
Food Storage and Warehousing	72.14	38.91
Housing	70.13	76.41
Water Supply and Sanitation	37.37	102.16
Other General Economic Services	35.90	32.81
Other Communication Services	22.08	20.11
Labour and Employment	22.02	13.96
Road Transport	20.66	1.77
Social Security and Welfare	18.20	32.15
Minor Irrigation	17.83	17.54
Co-operation	12.40	10.42
Other Rural Development Programmes	12.27	38.73
Contributions and Recoveries towards Pension and Other Retirement Benefits	9.56	8.83
Public Works	9.28	19.56
Crop Husbandry	6.15	9.76
Civil Supplies	5.88	4.37
Medium Irrigation	4.54	5.69
Information and Publicity	4.46	5.83
Animal Husbandry	4.34	3.86
Other Social Services	2.63	9.66
Dairy Development	2.23	2.31
Tourism	2.12	2.31
Fisheries	1.92	2.11
Village and Small Industries	1.57	2.20
Other Scientific Research	1.35	1.36
Major Irrigation	0.82	8.19
Ports and Light Houses	0.62	0.87

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - contd.

(₹ in Crore)

	2024-2025	2023-2024
Other Special Areas Programmes	0.39	0.63
Other Agricultural Programmes	0.38	0.31
Jails	0.30	0.38
Stationery and Printing	0.21	0.15
Industries	0.09	0.77
Public Service Commission	0.04	29.28
Petroleum	0.01	0.01
Agricultural Research and Education	0.01	(-)0.16
Other Transport Services	0.00	0.00
Hill Areas	0.00	0.00
Power	0.00	0.00
Civil Aviation	0.00	0.00
Other Industries	0.00	0.00
Inland Water Transport	0.00	0.00
Plantations	0.00	0.01
Family Welfare	0.00	0.00
Land Reforms	0.00	0.00
Non Conventional Sources of Energy	0.00	0.00
Other Fiscal Services	0.00	0.00
Others	0.00	0.00
Total B	**3,688.40**	**3,238.14**

II. GRANTS FROM GOVERNMENT OF INDIA

C. Grants

Grants-In-Aid from Central Government

	2024-2025	2023-2024
Non Plan Grants	**0.00**	**0.00**
Other Grants	0.00	0.00
Grants for Centrally Sponsored Schemes	**6,563.81**	**7,112.39**
Central Assistance/ Share	6,566.93	7,120.83
Externally Aided Projects- Grants from Centrally Sponsored Schemes	0.81	0.89
Other Grants	0.00	(-)9.33
Finance Commission grants	**7,299.16**	**14,614.37**
Post devolution Revenue Deficit	568.00	8,353.00
Grants for Rural Local Bodies	4,107.85	3,518.17
Grants for Urban Local Bodies	1,303.31	1,522.00

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - contd.

	2024-2025 (₹ in Crore)	2023-2024
Grants-in-Aid for State Disaster Response Fund	936.00	892.00
Grants-in-Aid for State Disaster Mitigation Fund	384.00	329.20
Other Transfer/ Grants to States/ Union Territory with Legislature	**1,342.20**	**345.50**
Grants under the proviso to Article 275 (1) of the Constitution	35.50	47.45
Grants towards Contribution to National Disaster Response Fund (NDRF)	84.77	0.00
Grant for Central Road Fund	272.75	298.08
Grants to cover gap in resources	0.00	0.00
Special assistance	25.00	0.00
Compensation for Loss of Revenue arising out of implementation of GST	924.19	0.00
Other Grants	0.00	(-)0.03
Total C	**15,205.17**	**22,072.18**
Total Revenue Receipts (A+B+C)	**2,13,699.56**	**2,00,267.61**

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D. Capital Receipts

Disinvestment proceeds	0.00	0.00
Others	0.00	0.00
Total D	**0.00**	**0.00**

E. Public Debt receipts

Internal Debt	**78,164.47**	**72,219.51**
Market Loans	76,499.88	69,909.98
Ways & Mean Advance from the RBI	0.00	0.00
Bonds	0.00	0.00
Loans from Financial Institutions	1,664.58	2,309.54
Special Securities issued to National Small Savings Fund	0.00	0.00

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND – concld.

	2024-2025	2023-2024
	(₹ in Crore)	
Other Loans	0.00	0.00
Loans and Advances from Central Government	**12,490.35**	**7,951.93**
Non Plan Loans	0.00	0.00
Loans for State Plan Schemes	0.00	0.00
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	0.00	0.00
Other Loans	12,490.35	7,951.93
Total E	**90,654.82**	**80,171.44**
F. Loans and Advances by State Government (Recoveries)	**127.89**	**1,455.97**
G. Inter State Settlements	**0.00**	**0.00**
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	**3,04,482.27**	**2,81,895.02**

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

	Actuals for 2024-2025 (₹ in Crore)			
	Revenue	Capital	L & A	Total
A- General Service				
A.1- Organs of State	**2,640.76**	**0.00**	**0.00**	**2,640.76**
Parliament /State/Union Territory Legislatures	83.23	0.00	0.00	83.23
President, Vice President/Governor, Administrator of Union Territories	15.20	0.00	0.00	15.20
Council of Ministers	72.08	0.00	0.00	72.08
Administration of Justice	1,286.48	0.00	0.00	1,286.48
Election	1,183.77	0.00	0.00	1,183.77
A.2- Fiscal Services	**1,575.39**	**0.00**	**0.00**	**1,575.39**
Collection of taxes on Income and Expenditure	4.21	0.00	0.00	4.21
Land Revenue	679.69	0.00	0.00	679.69
Stamps and Registration	219.18	0.00	0.00	219.18
Collection of Estate Duty, Taxes on Wealth and Gift Tax	0.00	0.00	0.00	0.00
Collection of other Taxes on property and Capital Transactions	1.00	0.00	0.00	1.00
State excise	290.29	0.00	0.00	290.29
Taxes on Sales, Trade, etc.	73.75	0.00	0.00	73.75
Taxes on Vehicles	79.52	0.00	0.00	79.52
Collection Charges under State Goods and Services Tax	209.42	0.00	0.00	209.42
Other Taxes and Duties on Commodities and Services	7.14	0.00	0.00	7.14
Currency, Coinage and Mint	0.00	0.00	0.00	0.00
Other Fiscal Services	11.19	0.00	0.00	11.19
A.3- Interest Payment and Servicing of Debt	**46,005.66**	**0.00**	**0.00**	**46,005.66**
Appropriation for Reduction or Avoidance of Debt	600.00	0.00	0.00	600.00
Interest Payments	45,405.66	0.00	0.00	45,405.66
A.4- Administrative Services	**14,011.17**	**730.69**	**0.00**	**14,741.86**
Public Service Commission	50.08	0.00	0.00	50.07
Secretariat-General Service	377.82	0.00	0.00	377.82
District Administration	305.28	0.00	0.00	305.27
Treasury and Accounts Administration	157.43	0.00	0.00	157.43
Police	11,048.55	165.92	0.00	11,214.47
Jails	328.20	0.00	0.00	328.20

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - contd.

	Actuals for 2024-2025 (₹ in Crore)			
	Revenue	**Capital**	**L & A**	**Total**
Stationery and Printing	18.39	0.00	0.00	18.39
Public Works	750.01	485.57	0.00	1,235.58
Vigilance	20.27	0.00	0.00	20.27
Other Administrative Services	955.14	79.20	0.00	1,034.34
A.5- Pension & Misc. General Services	**26,151.47**	**0.00**	**0.00**	**26.151.47**
Pensions and Other Retirement Benefits	25,859.20	0.00	0.00	25,859.20
Miscellaneous General Services	292.27	0.00	0.00	292.27
Total General Services (A)	**90,384.45**	**730.69**	**0.00**	**91,115.14**
B-Social Services				
B.1- Education, Sports, Art & Culture	**40,477.57**	**357.58**	**0.00**	**40,835.15**
General Education	39,381.55	357.58	0.00	39,739.13
Technical Education	722.06	0.00	0.00	722.06
Sports and Youth Services	161.05	0.00	0.00	161.05
Art and Culture	212.91	0.00	0.00	212.91
B.2- Health & Family Welfare	**17,469.75**	**1,572.36**	**0.14**	**19,042.25**
Medical and Public health	15,749.80	1,572.36	0.14	17,322.30
Family Welfare	1,719.95	0.00	0.00	1,719.95
B.3- Development	**16,161.76**	**6,524.44**	**429.3**	**23,115.5**
Water Supply and Sanitation	1,964.96	5,085.44	0.00	7,050.40
Housing	7,503.74	161.86	0.00	7,665.60
Urban Development	6,693.06	1,277.14	429.30	8,399.50
B.4- Information and Broadcasting	**181.60**	**7.87**	**0.87**	**190.34**
Information and Publicity	181.60	7.87	0.87	190.34
Broadcasting	0.00	0.00	0.00	0.00
B.5- Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	**4,880.84**	**536.81**	**25.00**	**5,442.65**
Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes and Minorities	4,880.84	536.81	25.00	5,442.65

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - contd.

	Actuals for 2024-2025 (₹ in Crore)			
	Revenue	Capital	L & A	Total
B.6- Labour and Labour Welfare	**717.99**	**0.00**	**0.00**	**717.99**
Labour and employment	717.99	0.00	0.00	717.99
B.7- Social Welfare & Nutrition	**45,508.86**	**144.16**	**0.00**	**45,653.02**
Social Security and Welfare	42,052.83	144.16	0.00	42,196.99
Nutrition	1,615.16	0.00	0.00	1,615.16
Relief on Account of Natural Calamities	1,840.87	0.00	0.00	1,840.87
B.8- Others	**422.53**	**18.91**	**0.00**	**441.44**
Other Social Services	153.07	18.91	0.00	171.98
Secretariat- Social Services	269.46	0.00	0.00	269.46
Total Social Services (B)	**1,25,820.90**	**9,162.13**	**455.31**	**1,35,438.34**
C- Economic Services				
C.1- Agriculture & Allied Activities	**17,951.46**	**492.34**	**36.84**	**18,480.64**
Crop Husbandry	7,548.19	14.71	0.00	7,562.90
Soil and Water Conservation	122.60	0.07	0.00	122.67
Animal Husbandry	836.33	182.63	0.00	1,018.96
Dairy Development	75.40	47.69	27.58	150.67
Fisheries	151.50	50.44	0.00	201.94
Forestry &Wild Life	590.48	51.03	0.00	641.51
Plantations	0.00	0.00	0.00	0.00
Food, Storage & Warehousing	7,705.76	17.43	0.00	7,723.19
Agricultural Research & Education	212.58	3.85	0.00	216.43
Agricultural Financial Institutions	0.00	0.00	0.00	0.00
Co-operation	354.40	2.59	0.26	357.25
Other Agricultural Programmes	354.22	121.90	9.00	485.12
C.2- Rural Development	**8,601.50**	**2,136.03**	**0.00**	**10,737.53**
Special Programmes for Rural Development	1,190.34	0.00	0.00	1,190.34
Rural Employment	266.79	0.00	0.00	266.79

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - contd.

	Actuals for 2024-2025 (₹ in Crore)			
	Revenue	**Capital**	**L & A**	**Total**
Land Reforms	37.87	0.00	0.00	37.87
Other Rural Development Programmes	7,106.50	2,136.03	0.00	9,242.53
C.3- Special Areas Programmes	**1,451.56**	**959.73**	**0.00**	**2,411.29**
Hill Areas	1,032.43	0.00	0.00	1,032.43
Other Special Areas Programmes	419.13	959.73	0.00	1,378.86
C.4- Irrigation & Flood Control	**1.480.43**	**1,690.60**	**0.00**	**3,171.03**
Major Irrigation	261.15	533.47	0.00	794.62
Medium Irrigation	67.65	8.43	0.00	76.08
Minor Irrigation	570.08	503.75	0.00	1,073.83
Command Areas Development	0.00	0.00	0.00	0.00
Flood Control & Drainage	581.55	644.95	0.00	1,226.50
C.5- Energy	**3,546.88**	**1,865.99**	**12.02**	**5,424.89**
Power	3,504.83	1,803.33	12.02	5,320.18
Non-Conventional Sources of Energy	42.05	62.66	0.00	104.71
C.6- Industry & Minerals	**510.11**	**154.41**	**50.59**	**715.11**
Village and Small Industries	407.14	74.50	0.00	481.64
Industries	97.37	0.00	0.00	97.37
Non- Ferrous Mining & metallurgical Industries	5.60	0.00	0.00	5.60
Fertilizer Industries	0.00	0.00	0.00	0.00
Petro- Chemical Industries	0.00	0.00	0.00	0.00
Chemicals & Pharmaceutical Industries	0.00	0.00	1.60	1.60
Engineering Industries	0.00	0.00	0.00	0.00
Telecommunication & Electronic Industries	0.00	21.56	0.00	21.56
Consumer Industries	0.00	24.63	45.52	70.15
Other Industries	0.00	0.00	3.47	3.47
Other Outlays on Industries & Minerals	0.00	33.72	0.00	33.72
C.7- Transport	**2,200.90**	**4,356.86**	**146.66**	**6,704.42**
Ports & Light Houses	1.09	0.00	0.00	1.09
Civil Aviation	19.02	2.24	0.00	21.26
Roads & Bridges	1,229.48	4,138.69	0.00	5,368.17

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - contd.

	Actuals for 2024-2025 (₹ in Crore)			
	Revenue	Capital	L & A	Total
Road Transport	948.23	24.08	114.26	1,086.57
Inland Water Transport	3.08	171.30	16.09	190.47
Other Transport Services	0.00	20.55	16.31	36.86
C.8- Science & Technology	**49.57**	**0.00**	**0.00**	**49.57**
Other Scientific Research	27.36	0.00	0.00	27.36
Ecology & Environment	22.21	0.00	0.00	22.21
C.9- General Economic Service	**884.19**	**72.66**	**0.00**	**956.85**
Secretariat- Economic Services	669.62	0.00	0.00	669.62
Tourism	79.38	43.20	0.00	122.58
Census Surveys & Statistics	28.68	0.00	0.00	28.68
Civil Supplies	81.82	0.00	0.00	81.82
General Financial & Trading Institutions	0.00	28.87	0.00	28.87
Other General Economic Service	24.69	0.59	0.00	25.28
Total Economic Services (C)	**36,676.60**	**11,728.62**	**246.11**	**48,651.33**
D- Grants-in-Aid & Contributions	**545.05**	**0.00**	**0.00**	**545.05**
Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	545.05	0.00	0.00	545.05
E- Public Debt	**0.00**	**0.00**	**31,464.66**	**31,464.66**
Internal Debt of the State Government	0.00	0.00	29,510.42	29,510.42
Loans and Advances from the Central Government	0.00	0.00	1,954.24	1,954.24
F- Loans and Advances	**0.00**	**0.00**	**1.83**	**1.83**
Loans to Government Servants, etc.	0.00	0.00	1.83	1.83
Total : Grants-in-aids & contributions, Public Debt and Loans	545.05	0.00	31,466.49	32,011.54
Total: Expenditure in Consolidated Fund	**2,53,427.00**	**21,621.44**	**32,167.91**	**3,07,216.35**

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - contd.

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object Head Code	Object of Expenditure	2024-2025 Revenue	2024-2025 Capital	2024-2025 Total	2023-2024 Revenue	2023-2024 Capital	2023-2024 Total
31	Grants-in-Aid-General[1, 2]	76,963.85	0.00	76,963.85	64,966.08	0.00	64,966.08
45	Interest/Dividend[3]	45,265.45	0.00	45,265.45	42,489.63	0.00	42,489.63
36	Grants-in-Aid-Salaries	38,071.95	0.00	38,071.95	35,475.79	0.00	35,475.79
56	Repayment of Borrowings	0.00	31,468.40	31,468.40	0.00	30,351.41	30,351.41
04	Pension/Gratuities[4]	25,577.00	0.00	25,577.00	24,145.15	0.00	24,145.15
01	Salaries	24,296.96	0.00	24,296.96	22,379.24	0.00	22,379.24
33	Subsidies	19,443.85	0.00	19,443.85	10,475.62	0.00	10,475.62
53	Major Works/Land and Buildings	0.00	18,947.08	18,947.08	0.00	25,666.83	25,666.83
35	Grants for creation of Capital Assets	10,150.40	0.00	10,150.40	3,735.20	0.00	3,735.20
02	Wages	5,567.87	0.00	5,567.87	5,139.60	0.00	5,139.60
50	Other Charges*	3,697.34	(-)3.75	3,693.59	3,046.49	0.00	3,046.49
63	Inter-Account transfer	2,811.87	423.84	3,235.71	2,562.06	1,052.77	3,614.83
21	Materials and Supplies/Stores and Equipment	3,146.69	0.00	3,146.69	3,203.10	0.00	3,203.10
34	Scholarships and Stipends	2,890.91	0.00	2,890.91	3,315.72	0.00	3,315.72
19	Maintenance	1,775.82	0.00	1,775.82	1,936.73	0.00	1,936.73
54	Investments	0.00	1,414.46	1,414.46	0.00	1,546.52	1,546.52
52	Machinery and Equipment/ Tools and Plants	0.27	1,052.32	1,052.59	0.72	831.14	831.86
13	Office Expenses	1,016.71	0.00	1,016.71	1,064.98	0.00	1,064.98
78	Outsourcing of Security, Cleaning and House-Keeping Services	758.87	0.00	758.87	667.81	0.00	667.81
27	Minor Works/Maintenance	753.63	0.00	753.63	1,171.45	0.00	1,171.45
55	Loans and Advances	0.00	703.21	703.21	0.00	794.13	794.13
75	Purchase	659.96	0.00	659.96	568.14	0.00	568.14
12	Medical Reimbursements under WBHS 2008	639.37	0.00	639.37	514.88	0.00	514.88
32	Contributions[5]	635.34	0.00	635.34	225.13	0.00	225.13
24	P.O.L.(Police, Ambulance, etc.)	394.12	0.00	394.12	324.07	0.00	324.07
60	Other Capital Expenditure	3.53	319.31	322.85	0.00	266.54	266.54
28	Payment of Professional and Special Services	265.35	0.00	265.35	270.84	0.00	270.84
26	Advertising and Publicity Expenses	197.57	0.00	197.57	167.37	0.00	167.37
77	Computerization	179.42	2.43	181.85	206.46	6.30	212.76
14	Rent, Rates and Taxes	121.12	0.00	121.12	141.83	0.00	141.83
22	Arms and Ammunition	73.90	0.00	73.90	22.26	0.00	22.26

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - concld.

B. EXPENDITURE BY NATURE

(₹ in Crore)

Object Head Code	Object of Expenditure	2024-2025 Revenue	2024-2025 Capital	2024-2025 Total	2023-2024 Revenue	2023-2024 Capital	2023-2024 Total
11	Travel Expenses	61.52	0.00	61.52	69.81	0.00	69.81
87	Regeneration	1.51	50.52	52.03	0.00	79.24	79.24
07	Medical Reimbursements	36.69	0.00	36.69	28.71	0.00	28.71
51	Motor Vehicles	0.00	27.18	27.18	0.00	60.48	60.48
16	Publications	26.98	0.00	26.98	36.01	0.00	36.01
86	Hospital and Sanitary Charges	25.07	0.00	25.07	24.19	0.00	24.19
41	Secret Service Expenditure	23.48	0.00	23.48	22.29	0.00	22.29
30	Other Contractual services	14.55	0.00	14.55	14.41	0.00	14.41
98	Training	11.50	0.00	11.50	18.35	0.00	18.35
20	Other Administrative Expenses	7.20	0.04	7.24	8.04	0.00	8.04
05	Rewards	1.74	0.00	1.74	1.38	0.00	1.38
25	Clothing and Tentage(Police Uniform)	1.17	0.00	1.17	4.75	0.00	4.75
99	Employees Provident Fund	0.20	0.00	0.20	0.22	0.00	0.22
64	Write Off/Losses	0.00	0.00	0.00	2.02	0.00	2.02
	Total (Gross) (1):	**2,65,570.74**	**54,405.04**	**3,19,975.78**	**2,28,446.53**	**60,655.36**	**2,89,101.89**
	Deduct Recoveries (2):	**(-) 12,143.74**	**(-) 615.69**	**(-)12,759.43**	**(-) 2,487.07**	**(-) 546.74**	**(-) 3,033.81**
	Total (Net) (1+2):	**2,53,427.00**	**53,789.35**	**3,07,216.35**	**2,25,959.48**	**60,108.62**	**2,86,068.08**

* A Transfer Entry (TE) was made during the year, impacting the detailed heads (50 and 56) for an amount of ₹3.75 crore.

1. Includes National Old Pension under head 2235-03-101 is ₹495.35 crore and Pensions under Social Security Schemes under head 2235-60-102 is ₹1,461.04 crore.
2. Difference of ₹545.05 crore is shown in Statement No.2 as Grants to Local Bodies and PRIs separately.
3. Difference of ₹140.21 crore with Statement Nos. 4A and 15 is due to exclusion of detail head '30-Other Contractual Services' ₹14.55 crore, '50-Other Charges of EAP Loan (Commitment Charges) ₹126.13 crore and ₹ 70-Deduct Recoveries ₹(-)0.47 crore.
4. Difference of ₹282.20 crore with Statement Nos. 2 and 4A is due to inclusion of 07-Medical Reimbursement, 12- Medical Reimbursement Under WBHS 2008 and 50-Other Charges in Statement No. 2.
5. Includes ₹600.00 crore ‘Appropriation for reduction or avoidance of Debt under Major Head 2048.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Expenditure during 2024-2025	Progressive Expenditure 2024-2025	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
EXPENDITURE HEADS (CAPITAL ACCOUNT)						
A.	**Capital Account of General Services**					
4055	Capital Outlay on Police	143.77	1,606.76	165.92	1,772.68	15.41
4058	Capital Outlay on Stationery and Printing	0.00	0.54	0.00	0.54	0.00
4059	Capital Outlay on Public Works	423.18	6,689.65	485.58	7,175.23	14.75
4070	Capital Outlay on other Administrative Services	9.59	446.23	79.20	525.43	725.86
	Total: A. Capital Account of General Services	**576.54**	**8,743.18**	**730.70**	**9,473.88**	**26.74**
B.	**Capital Account of Social Services**					
(a)	**Capital Account of Education, Sports, Art and Culture**					
4202	Capital Outlay on Education, Sports, Art and Culture	511.76	6,285.42	357.58	6,643.00	(-)30.13
	Total: (a) Capital Account of Education, Sports, Art and Culture	**511.76**	**6,285.42**	**357.58**	**6,643.00**	**(-)30.13**
(b)	**Capital Account of Health and Family Welfare**					
4210	Capital Outlay on Medical and Public Health	1,345.96	15,011.99	1,572.36	16,584.35	16.82
4211	Capital Outlay on Family Welfare	0.00	88.01	0.00	88.01	0.00
	Total: (b) Capital Account of Health and Family Welfare	**1,345.96**	**15,100.00**	**1,572.36**	**16,672.36**	**16.82**
(c)	**Capital Account of Water Supply, Sanitation, Housing and Urban Development**					
4215	Capital Outlay on Water Supply and Sanitation	6,316.08	22,001.99	5,085.44	27,087.43	(-)19.48
4216	Capital Outlay on Housing	183.40	5,552.85	161.86	5,714.71	(-)11.74
4217	Capital Outlay on Urban Development	1,319.27	18,549.68	1,277.14	19,826.82	(-)3.19

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Major Head	Description	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Expenditure during 2024-2025	Progressive Expenditure 2024-2025	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
	Total: (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	**7,818.75**	**46,104.52**	**6,524.44**	**52,628.96**	**(-)16.55**
	(d) Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	1.71	117.73	7.87	125.60	360.23
	Total: (d) Capital Account of Information and Broadcasting	**1.71**	**117.73**	**7.87**	**125.60**	**360.23**
	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	461.23	2,234.73	536.81	2,771.54	16.38
	Total: (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	**461.23**	**2,234.73**	**536.81**	**2,771.55**	**16.39**
	(g) Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	140.38	5,673.24	144.16	5,817.40	2.69
	Total: (g) Capital Account of Social Welfare and Nutrition	**140.38**	**5,673.24**	**144.16**	**5,817.40**	**2.69**
	(h) Capital Account of Other Social Services					
4250	Capital Outlay on Other Social Services	39.21	798.02	18.91	816.93	(-)51.77
	Total: (h) Capital Account of Other Social Services	**39.21**	**798.02**	**18.91**	**816.93**	**(-)51.77**
	Total: B. Capital Account of Social Services	**10,319.00**	**76,313.66**	**9,162.13**	**85,475.79**	**(-)11.21**
C.	**Capital Account of Economic Services**					
	(a) Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	73.10	2,709.42	14.71	2,724.13	(-)79.88

Major Head	Description	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Expenditure during 2024-2025	Progressive Expenditure 2024-2025	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
4402	Capital Outlay on Soil and Water Conservation	0.08	1.30	0.07	1.37	(-)12.50
4403	Capital Outlay on Animal Husbandry	266.40	789.61	182.64	972.25	(-)31.44
4404	Capital Outlay on Dairy Development	52.86	167.82	47.69	215.51	(-)9.78
4405	Capital Outlay on Fisheries	33.63	546.51	50.44	596.95	49.99
4406	Capital Outlay on Forestry and Wild Life	85.24	569.97	51.02	621.00	(-)40.14
4407	Capital Outlay on Plantations	0.00	29.14	0.00	29.14	0.00
4408	Capital Outlay on Food Storage and Warehousing	13.13	1,345.62	17.43	1,363.05	32.75
4415	Capital Outlay on Agricultural Research and Education	5.92	87.80	3.85	91.65	(-)34.97
4425	Capital Outlay on Co-operation	43.87	638.60	2.59	641.20	(-)94.10
4435	Capital Outlay on other Agricultural Programmes	33.62	791.53	121.90	913.43	262.58
	Total: (a) Capital Account of Agriculture and Allied Activities	**607.85**	**7,677.32**	**492.34**	**8,169.66**	**(-)19.00**
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	4,965.46	12,980.24	2,136.03	15,116.27	(-)56.98
	Total: (b) Capital Account of Rural Development	**4,965.46**	**12,980.24**	**2,136.03**	**15,116.27**	**(-)56.98**
(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	895.22	10,547.41	959.73	11,507.14	7.21
	Total: (c) Capital Account of Special Areas Programme	**895.22**	**10,565.82**	**959.73**	**11,525.55**	**7.21**
(d) Capital Account of Irrigation and Flood Control						
4700	Capital Outlay on Major Irrigation	1,345.24	5,185.88	533.47	5,719.35	(-)60.34
4701	Capital Outlay on Medium Irrigation	26.06	2,181.40	8.43	2,189.83	(-)67.65

Major Head	Description	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Expenditure during 2024-2025	Progressive Expenditure 2024-2025	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
4702	Capital Outlay on Minor Irrigation	494.45	6,592.00	503.75	7,095.75	1.88
4705	Capital Outlay on Command Area Development	0.00	157.47	0.00	157.47	0.00
4711	Capital Outlay on Flood Control Projects	784.08	11,609.16	644.95	12,254.11	(-)17.74
	Total: (d) Capital Account of Irrigation and Flood Control	**2,649.83**	**25,725.91**	**1,690.60**	**27,416.51**	**(-)36.20**
(e)	**Capital Account of Energy**					
4801	Capital Outlay on Power Projects	2,182.49	20,815.41	1,803.33	22,618.74	(-)17.37
4810	Capital Outlay on New and Renewable Energy	39.32	84.38	62.66	147.04	59.36
	Total: (e) Capital Account of Energy	**2,221.81**	**20,899.79**	**1,865.99**	**22,765.78**	**(-)16.01**
(f)	**Capital Account of Industry and Minerals**					
4851	Capital Outlay on Village and Small Industries	228.98	1,983.73	74.50	2,058.23	(-)67.46
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	0.00	0.01	0.00	0.01	0.00
4855	Capital Outlay on Fertilizer Industries	0.00	0.22	0.00	0.22	0.00
4856	Capital Outlay on Petro-Chemical Industries	0.00	584.34	0.00	584.34	0.00
4857	Capital Outlay on Chemicals and Pharmaceutical Industries	0.00	767.73	0.00	767.73	0.00
4858	Capital Outlay on Engineering Industries	0.00	1,060.72	0.00	1,060.72	0.00
4859	Capital Outlay on Telecommunication and Electronic Industries	55.02	959.65	21.56	981.21	(-)60.81
4860	Capital Outlay on Consumer Industries	39.44	361.47	24.63	386.10	(-)37.55
4875	Capital Outlay on Other Industries	0.00	4.93	0.00	4.93	0.00
4885	Other Capital Outlay on Industries and Minerals	129.61	2,770.81	33.72	2,804.53	(-)73.98
	Total: (f) Capital Account of Industry and Minerals	**453.05**	**8,493.61**	**154.41**	**8,648.02**	**(-)65.92**

Major Head	Description	Expenditure during 2023-2024	Progressive Expenditure 2023-2024	Expenditure during 2024-2025	Progressive Expenditure 2024-2025	Increase(+)/ Decrease (-) during the year in percentage
		1	2	3	4	5
				(₹ in Crore)		
(g)	**Capital Account of Transport**					
5051	Capital Outlay on Ports and Light Houses	0.00	0.00	0.00	0.00	0.00
5053	Capital Outlay on Civil Aviation	0.00	22.56	2.24	24.80	0.00
5054	Capital Outlay on Roads and Bridges	5,882.34	44,117.45	4,138.69	48,256.14	(-)29.64
5055	Capital Outlay on Road Transport	81.30	1,427.89	24.08	1,451.97	(-)70.38
5056	Capital Outlay on Inland Water Transport	197.09	804.43	171.31	975.74	(-)13.08
5075	Capital Outlay on other Transport Services	29.95	454.62	20.55	475.17	(-)31.39
	Total: (g) Capital Account of Transport	**6,190.68**	**46,826.95**	**4,356.87**	**51,183.82**	**(-)29.62**
(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	43.86	740.90	43.20	784.10	(-)1.50
5465	Investments in General Financial and Trading Institutions	38.96	500.15	28.87	529.02	(-)25.90
5475	Capital Outlay on other General Economic Services	0.81	120.74	0.59	121.33	(-)27.16
	Total: (j) Capital Account of General Economic Services	**83.63**	**1,361.79**	**72.66**	**1,434.45**	**(-)13.12**
	Total: C. Capital Account of Economic Services	**18,067.53**	**1,34,538.37**	**11,728.63**	**1,46,267.00**	**(-)35.08**
	Total: EXPENDITURE HEADS (CAPITAL ACCOUNT)	**28,963.07**	**2,19,595.20**	**21,621.46(**)**	**2,41,216.66**	**(-)25.35**

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

(**) Difference with Statement No. 2 is due to rounding off.

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 2024-2025 Government invested ₹1,414.46 crore, out of which in State Government PSU (₹1,379.39 crore), Co-operative Bank and Societies (₹6.20 crore), and Other Joint Stock Companies (₹28.87 crore). The total investment of Government in the Share Capital and Debentures of different concerns at the end of 2022-2023, 2023-2024 and 2024-2025 were ₹19,831.65 crore, ₹21,378.18 crore and ₹22,792.64 crore respectively and the dividend/interest received there from was ₹165.02 crore, ₹289.00 crore and ₹239.66 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:

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
			(₹ in Crore)			
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	4404- Capital Outlay on Dairy Development	2023-2024	(-) 34.10	(-) 2.90	(-) 8.50
3.	Burdwan Milk Supply Scheme	2404-Dairy Development	2023-2024	(-) 6.81	(-) 0.76	(-) 11.16
4.	Greater Calcutta Milk Supply Scheme (Kolkata and Haringhata)	4404- Capital Outlay on Dairy Development	2021-2022	(-) 10.72	(-) 39.04	(-) 364.18
5.	Krishnanagar Milk Supply Scheme	2404-Dairy Development	2022-2023	(-) 6.70	(-) 0.06	(-) 0.90
6.	Central Engineering Organisation, Dasnagar, Howrah	2851-Village and Small Industries	2015-2016	2.39	0.06	2.51
7.	Directorate of Brick Production (Akra Manual)	2852- Industries	2014-2015	10.71	(-) 1.28	(-) 11.95
8.	Directorate of Brick Production Mechanised Brick Factory-Palta	2852- Industries	2014-2015	29.72	(-) 2.50	(-) 8.41
9.	Directorate of Cinchona and other Medicinal Plants	2551- Hill Areas	2019-2020	123.84	(-) 89.27	(-) 72.08
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

EXPLANATORY NOTES - contd.

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
			(₹ in Crore)			
13.	Undertaking of Darjeeling Ropeway Co. Ltd. (Closed w.e.f. 01.04.2006)	2852- Industries	1982-1983	0.26	(-) 0.04	(-) 15.38
14.	Scheme for production of Shark Liver Oil, Fish meal etc. (Closed)	2405- Fisheries	1993-1994	0.01	(-) 0.01	(-) 100.00
15.	Surgical Instrument Servicing Station, Baruipur	2851- Village and Small Industries	1997-1998	1.76	(-) 0.19	(-) 10.80
16.	Central Division , Directorate of Brick Production, Mechanised Brick Factory, Palta	2852- Industries	2014-2015	6.75	(-) 5.45	(-) 80.74
17.	Kanchrapara Area Development Scheme (Kalyani Township)	2852- Industries	2020-2021	--	(-) 0.21	--
18.	Public Distribution System	4408- Capital Outlay on Food Storage and warehousing	2020-2021	14,555.18	2,867.92	19.70

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 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.

2. Updated information for Financial year 2024-25 i.r.o. schemes/undertakings at Sl. Nos. 6, 7, 8, 9 and 10 are not available. Further, schemes/undertakings at Sl. Nos 10, 11, 12 and 15 are 'Non-functioning for a long period and in this regard a proposal for winding up sent to Government on 22.12.2011

3. Reasons for non-submission of the proforma accounts are not available.

EXPLANATORY NOTES - concld.

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

Name of the Undertakings/Schemes 1	Major Head under which accounted for 2	Year from which accounts are due 3
Central Engineering Organisation, Dasnagar, Howrah	2851- Village and Small Industries	2016-2017
Wood Industries Centre, Kalyani and Durgapur	2851- Village and Small Industries	1998-1999
Training- cum – Production Centre for Wood Industries, Siliguri	2851- Village and Small Industries	1998-1999
Government Sales Emporium, Calcutta and Howrah	2851- Village and Small Industries	from 1951-1952 to 1962-1963 & from 1969-1970 to 1980-1981
Surgical Instrument Servicing Station, Baruipur	2851- Village and Small Industries	1998-1999
Mechanical Toy- Making Centre, Chinsurah	2851- Village and Small Industries	1972-1973 to 1986-1987
Scheme for production of Shark Liver Oil, Fishmeal, etc. (Closed)	2405- Fisheries	1994-1995
Directorate of Brick Production (Akra Manual)	2852- Industries	2015-2016
Directorate of Brick Production, Mechanised Brick Factory, Palta	2852- Industries	2015-2016
Greater Calcutta Milk Supply Scheme	4404- Capital Outlay on Dairy Development	2022-2023
Durgapur Milk Supply Scheme	4404- Capital Outlay on Dairy Development	2024-2025
Burdwan Milk Supply Scheme	2404- Dairy Development	2024-2025
Krishnagar Milk Supply Scheme	2404- Dairy Development	2023-2024
Directorate of Cinchona and other Medicinal Plants	2551- Hill Areas	2020-2021
Undertaking of the Darjeeling Ropeway Company Ltd. (Closed)	2852- Industries	1983-1984
Kanchrapara Area Development Scheme (Kalyani Township)	2852- Industries	2021-2022
Sisal Plantation Scheme	2852- Industries	1955-1956
Silk Reeling Scheme under Deputy Director of Industries (Cottage) of the Directorate of Handloom and Textile	2851- Village and Small Industries	1956-1957
Consolidated Proforma accounts of Hats/Bazars under the management of Government	2851- Village and Small Industries	1982-1983
Scheme for Public Distribution of food grains (PDS)	2408- Food, Storage and Warehousing	2016-2017
Central Division , Directorate of Brick Production, Mechanised Brick Factory, Palta	2852-Industries	2015-2016
Public Distribution System	4408- Capital Outlay on Food Storage and Warehousing	2021-2022

Note: The above information is as on 31.03.2025.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2024	Receipt During the year	Repayments during the year	Balance as on 31 March 2025	Net Increase(+)/ Decrease(-)		As a *per cent* of total liabilities
A Public Debt	(₹ in Crore)				Amount	*Per cent*	
6003 Internal Debt of the State Government	**5,23,402.08**	**78,164.47**	**29,510.41**	**5,72,056.14**	**48,654.06**	**9**	**81**
Market Loans	4,77,043.94	76,499.88	21,900.00	5,31,643.82	54,599.88	11	76
Ways & Means Advances from RBI	0.00	0.00	0.00	0.00	0.00	0	0
Bonds	2.30	0.00	0.00	2.30	0.00	0	0
Loans from Financial Institutions	8,379.40	1,664.59	1,275.14	8,768.85	389.45	5	1
Special Securities issued to National Small Savings Fund	37,976.44	0.00	6,335.27	31,641.17	(-) 6,335.27	(-) 17	4
Other Loans	0.00	0.00	0.00	0.00	0.00	0	0
6004 Loans and Advances from the Central Government	**29,052.68**	**12,490.35**	**1,954.24**	**39,588.79**	**10,536.11**	**36**	**6**
Loans for Centrally Sponsored Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	0	0
Other Loans for States/Union Territory with Legislature Schemes	17,747.88*	12,490.35	405.03	29,833.20	12,085.32	68	5
Pre-1984-85 Loans	4.83	0.00	0.00	4.83	0.00	0	0
Non-Plan Loans	3,276.77	0.00	434.57	2,842.20	(-) 434.57	(-) 13	0
Loans for State/Union Territory Plan Schemes	8,023.27	0.00	1,114.65	6,908.62	(-) 1,114.65	(-) 14	1
Loans for Central Plan Schemes	(-) 0.03	0.00	0.00	(-) 0.03	0.00	0	0
Ways and Means Advances	0.00	0.00	0.00	0.00	0.00	0	0
Total Public Debt	**5,52,454.76**	**90,654.82**	**31,464.65**	**6,11,644.93**	**59,190.17**	**11**	**87**
B Other Liabilities - Public Accounts							
Small Savings, Provident Funds etc.	23,872.07	5,382.77	4,017.72	25,237.12	1,365.06	6	4
Reserve funds bearing interest	5,121.86	2,662.68	187.06	7,597.48	2,475.62	48	1
Reserve funds not bearing interest	1,318.87	2,894.63	3,338.34	875.16	(-) 443.71	(-) 34	0
Deposits bearing interest	32,879.36	8,783.88	5,917.07	35,746.17	2,866.81	9	5
Deposits not bearing interest	21,041.48	1,07,887.24	1,08,305.17	20,623.55	(-) 417.93	(-) 2	3
Total Other Liabilities	**84,233.64**	**1,27,611.20**	**1,21,765.36**	**90,079.48**	**5,845.84**	**7**	**13**
Total Public Debt and Other Liabilities	**6,36,688.40**	**2,18,266.02**	**1,53,230.01**	**7,01,724.41**	**65,036.01**	**10**	**100**

A detailed account on debt Position of the State Government is given in Statement No. 17. No Law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may borrow on the Security of the Consolidated Fund of the State. The debt liability of the Government increased by ₹65,036.01 crores during the year.

* Opening balance decreased by ₹8,128.49 crore due to proforma correction on account of repayment of back to back loan by Central Government

(i) Statement of Public Debt and Other Liabilities

1. Internal Debt of the State Government:

Market Loans Bearing Interest:-

Sl. No.	Amount (₹ in Crore)	Rate of Interest (Per cent)	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest (Per cent)	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest (Per cent)	Date of Redemption	Sl. No.	Amount (₹ in Crore)	Rate of Interest (Per cent)	Date of Redemption
1.	2,00,000.00	7.37	May 2040	10.	2,50,000.00	7.15	Sept 2044	19.	2,50,000.00	7.16	Jan 2042	28.	2,00,000.00	7.18	Mar 2045
2.	2,00,000.00	7.37	June 2039	11.	2,50,000.00	7.15	Sept 2045	20.	2,00,000.00	7.13	Jan 2042	29.	2,00,000.00	7.18	Mar 2046
3.	1,50,000.00	7.34	June 2042	12.	3,50,000.00	7.15	Oct 2044	21.	1,50,000.00	7.13	Jan 2044	30.	2,00,000.00	7.18	Mar 2047
4.	3,00,000.00	7.36	July 2040	13.	1,50,000.00	7.18	Nov 2039	22.	2,50,000.00	7.15	Feb 2040	31.	2,00,000.00	7.10	Mar 2045
5.	2,00,000.00	7.35	July 2040	14.	1,50,000.00	7.18	Nov 2041	23.	2,50,000.00	7.17	Feb 2042	32.	2,00,000.00	7.10	Mar 2046
6.	2,00,000.00	7.35	July 2043	15.	2,00,000.00	7.13	Dec 2040	24.	3,50,000.00	7.32	Mar 2038	33.	2,00,000.00	7.10	Mar 2047
7.	2,00,000.00	7.24	Aug 2042	16.	2,50,000.00	7.16	Dec 2039	25.	3,50,000.00	7.30	Mar 2039				
8.	3,00,000.00	7.23	Aug 2049	17.	2,50,000.00	7.17	Dec 2042	26	3,00,000.00	7.29	Mar 2038				
9.	2,00,000.00	7.25	Sept 2045	18.	2,50,000.00	7.15	Jan 2040	27.	3,00,000.00	7.28	Mar 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 2024-2025 investment of securities of Government of India from Consolidated Sinking Fund becomes ₹14,886.70 crore.

b) Sinking Fund: The balance in the fund at the commencement and end of 2024-2025 are given below: - **(₹ in Crore)**

Sinking Fund	Balance on 1 April 2024	Addition during the year	Withdrawal during the year	Balance on 31 March 2025
	13,265.37	1,621.33	0.00	14,886.70

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(a). 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 2024-2025 loans to the extent of ₹12,490.35 crore were received by the State Government from the Government of India and ₹1,954.24 crore were paid towards repayment of loans along with interest of ₹1,141.62 crore. No repayment has become overdue against loans taken from Govt. of India during 2024-2025. Govt. of West Bengal have not considered any amortisation arrangement necessary of loans obtained from Govt. of India.

5. Small Savings, Provident Funds, etc.:

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

6. Appropriation for reduction or avoidance of Debt:

Annual Contribution are made to Sinking Fund from Revenue Account under Head '2048-Appropriation for reduction or avoidance of debt' for amortisation of Loans at such rates as Government may decide from time to time. Government has contributed ₹600.00 crore to Sinking Fund during the year 2024-25.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - concld.

(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 2023-24 and 2024-25 were as shown below:-

		2024-2025	2023-2024	Net increase (+)/ Decrease (-) during the year
		(₹ in Crore)		
(i) Gross debt and other obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds etc.		6,36,882.06*	5,76,326.83	60,555.23
(b) Other obligations		64,842.36	60,361.57	4,480.79
	Total - (i)	7,01,724.43	6,36,688.40	65,036.03
(ii) Interest paid by Government				
(a) On public debt and small savings, Provident Funds, etc.		43,827.19	40,412.58	3,414.61
(b) Other obligations		1,578.47	2,208.30	(-) 629.83
	Total - (ii)	45,405.66	42,620.88	2,784.78
(iii) Deduct				
(a) Interest received on loans and advances given by Government		213.33	150.11	63.22
(b) Interest realised on investment of cash balance		152.93	124.13	28.80
	Total - (iii)	366.26	276.24	92.02
(iv) Net interest charges		45,039.40	42,346.64	2,692.76
(v) Percentage of gross interest item (ii) to total revenue receipts		21	21	0
(vi) Percentage of net interest item (iv) to total revenue receipts		21	21	0

Government also received during the year ₹239.66 crore as dividend from investment in commercial undertakings, etc.

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

* Opening balance decreased by ₹8,128.49 crore due to proforma correction on account of repayment of back to back loan by Central Government.

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 2024	Disbursements during this year	Repayments during this year	Write -off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net increase/ decrease during this year (2-6) *	Interest payments in arrears
1	2	3	4	5	6	7	8
Universities/ Academic Institutions	11.11	0.00	0.00	0.00	11.11	0.00	#
Panchayati Raj Institutions	2.87	0.00	0.00	0.00	2.87	0.00	0.01
Municipalities/ Municipal Council/ Municipal Corporations	2,648.37	429.30	0.00	0.00	3,077.67	(-)429.30	679.19
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	348.35
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.74	0.00	0.01	0.00	4.73	0.01	0.16
Statutory Corporations	931.06	100.79	0.00	0.00	1,031.85	(-)100.79	1,277.99
Government Companies	9,814.90	154.69	125.96	0.00	9,843.63	(-)28.73	7,312.08
Co-operative Societies/ Co-operative Corporations/ Banks	840.73	16.63	1.05	0.00	856.31	(-)15.59	55.28
Others	2,068.50	0.00	0.00	0.00	2,068.50	0.00	682.57
Government Servant	5.71	1.84	0.87	0.00	6.68	(-)0.97	#
Miscellaneous	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans and Advances	**16,971.10**	**703.25**	**127.89**	**0.00**	**17,546.46**	**(-)575.37**	**10,355.68**

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 2024-2025					

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

No information available.

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

2. Figures in Column 8 exhibit interest payment in arrear in respect of the loans the detailed accounts of which are maintained by the Accounts Office.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section : 2 Summary of Loans and Advances : Sector-wise (₹ in Crore)

Sector	Balance on 1 April 2024	Disbursements during this year	Repayments during this year	Write-off of irrecoverable loans and advances	Balance on 31 March 2025 (2+3)-(4+5)	Net increase/ decrease during this year (2-6) *	Interest payments in arrears
1	2	3	4	5	6	7	8
General Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total - General Services	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Social Services							
Universities/ Academic Institutions	11.11	0.00	0.00	0.00	11.11	0.00	#
Panchayati Raj Institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipalities/ Municipal Council/ Municipal Corporations	2,648.37	429.30	0.00	0.00	3,077.67	(-)429.30	679.19
Urban Development Authorities	642.53	0.00	0.00	0.00	642.53	0.00	348.35
Housing Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.05
State Housing Corporations	4.74	0.00	0.01	0.00	4.73	0.01	0.16
Statutory Corporations	80.00	0.00	0.00	0.00	80.00	0.00	0.00
Government Companies	1,926.22	26.01	40.00	0.00	1,912.23	13.99	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	37.63
Total- Social Services	**5,369.29**	**455.31**	**40.01**	**0.00**	**5,784.59**	**(-)415.30**	**1,065.38**
Economic Services							
Panchayati Raj Institutions	2.87	0.00	0.00	0.00	2.87	0.00	0.01
Municipalities/ Municipal Council/ Municipal Corporations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory Corporations	851.06	100.79	0.00	0.00	951.85	(-)100.79	1,277.99
Government Companies	7,888.68	128.69	85.96	0.00	7,931.41	(-)42.73	7,312.08
Co-operative Societies/ Co-operative Corporations/ Banks	840.72	16.63	1.05	0.00	856.30	(-)15.59	55.28
Others	2,012.19	0.00	0.00	0.00	2,012.19	0.00	644.94
Total- Economic Services	**11,595.52**	**246.11**	**87.01**	**0.00**	**11,754.62**	**(-)159.10**	**9,290.30**
Loans to Government Servants							
Government Servant	5.71	1.84	0.87	0.00	6.68	(-)0.97	#
Total- Government Servant	**5.71**	**1.84**	**0.87**	**0.00**	**6.68**	**(-)0.97**	
Loans for Miscellaneous Purposes	0.58	0.00	0.00	0.00	0.58	0.00	#
Total - Loans for Miscellaneous Purposes	**0.58**	**0.00**	**0.00**	**0.00**	**0.58**	**0.00**	
Total - Loans and Advances	**16,971.10**	**703.26 ($)**	**127.89**	**0.00**	**17,546.47 ($)**	**(-)575.37**	**10,355.68**

Note: For details, refer to Section 1 of Statement No. 18 – Detailed Statement of Loans and Advances given by the State Government.

* Minus figure represents net increase and plus figure represents net decrease in Loan amount during the year. # No information available. $ Difference (0.01) between Section 2 and Section 1, is due to rounding off.

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 - concld.

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

Loanee Group	Amount of arrears as on 31 March 2025			Earliest Period to which arrears relate	Total loans outstanding against the Loanee group on 31 March 2025
	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	441.19	679.19	1,120.38	1975-1976	3,075.28
Urban Development Authorities	281.61	348.35	629.96	1981-1982	639.27
Housing Boards	0.07	0.05	0.12	-	0.00
State Housing Corporations	0.40	0.16	0.56	-	(-)0.11
Statutory Corporations	907.79	1,277.99	2,185.78	1970-1971	943.51
Government Companies	5,573.90	7,312.08	12,885.98	1975-1976	7,513.89
Co-operative Societies/Co-operative Corporations/ Banks	80.73	55.28	136.01	2000-2001	574.37
Others	908.86	682.57	1,591.43	1969-1970	1,144.48
Government Servant	#	#	#	#	7.82
Miscellaneous	#	#	#	#	0.58
Total	**8,194.66**	**10,355.68**	**18,550.34**		**13,901.23**

Note: (i) Principal and interest payment in arrear are exhibited in respect of the loans, the detailed accounts of which are maintained by the Accounts Office.

(ii) Arrears of principal and interest of five companies transferred from Others to Government Companies.

(iii) No information is available regarding principal and interest payment in arrears in respect of loan account maintained by the Department.

(iv) Total loans outstanding against the Loanee group at col.6 includes loan balance of ₹8,613.07 crore against which repayment in arrears cannot be shown due to non-settlement of terms and conditions.

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

(vi) Negative balance under reconciliation.

\# No information available.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2023-2024 and 2024-2025

Name of the concern	2024-2025			2023-2024		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/interest received during the year
						(₹ in Crore)
1. Banks	4	384.31	0.00	4	384.31	0.00
2. Central Government PSU	5	477.59	0.00	5	477.59	0.00
3. Co-operative Banks and Societies (a)	2,093 (a)	802.57	6.22(x)	2,092	796.37	2.81
4. Other Joint Stock Companies	25 (a)	199.54	0.00	25	170.67	0.00
5. Others	13	197.40	0.00	13	197.40	0.00
6. State Government PSU	57 (a)	19,829.23	233.44	57	18,449.84	286.19
7. Statutory Corporation	7	902.00	0.00	7	902.00	0.00
Total	2,204	22,792.64	239.66	2,203	21,378.18	289.00

(a) Complete information awaited.
(x) Includes ₹5.92 crore received from Other Commercial and Industrial Companies.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the Government for repayment of loans, etc. raised by the Statutory Corporation, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding on the 31 March 2025 in various sectors are shown below:-

Sector-wise 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	Principal	Interest	Principal	Interest	Dischar-ged	Not Dischar-ged	Principal	Interest	Receivable	Received	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	Power (9)	7,257.30	0.00	8,297.15	0.00	1,830.00	0.00	1,344.30	0.00	0.00	0.00	8,782.85	0.00	187.62	186.81	
2	Co-operation (1)	1,500.00	0.00	1,049.85	12.28	338.15	75.18	294.65	74.83	0.00	0.00	1,093.35	12.63	15.00	15.00	(#)
3	Finance (11)	5,950.00	0.00	4,203.58	0.00	664.62	0.00	551.28	0.00	0.00	0.00	4,316.92	0.00	0.00	0.00	(#)
4	Backward Classes Welfare (4)	0.00	0.00	216.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216.17	0.00	0.00	0.00	
5	Higher Education (1)	876.05	0.00	332.13	0.00	876.05	0.00	0.00	0.00	0.00	0.00	1,208.18	0.00	4.38	2.47	
6	Tribal Development (1)	0.00	0.00	20.58	0.13	12.18	0.63	7.43	0.76	0.00	0.00	25.33	0.00	0.00	0.00	
7	MSME&T (1)	109.41	4.37	74.38	2.98	36.42	0.00	0.00	0.00	0.00	0.00	110.80	2.98	0.00	0.00	
8	Minority Affairs & Madrasah Education (1)	1,455.00	0.00	1,190.39	0.00	344.83	0.00	290.17	0.00	0.00	0.00	1,245.05	0.00	0.00	0.00	
	Grand Total (29)	**17,147.76**	**4.37**	**15,384.23**	**15.39**	**4,102.25**	**75.81**	**2,487.83**	**75.59**	**0.00**	**0.00**	**16,998.65**	**15.61**	**207.00**	**204.28 (*)**	

Note: 1. Opening Balance for the FY 2024-25 with the closing balance of FY 2023-24 differs based on information made available by the State Government.

2. The statement is compiled based on the information made available by the State Government instead of Budget Publication No. 6 of the State Government.

(#) Government of West Bengal waived guarantee commission for 2024-25 in favour of WBSCARD under Co-operation Department (₹15.00 crore) and WBIDFC Ltd. under Finance Department (₹10.00 crore).

(*) ₹201.81 crore booked under '0075-00-108' and remaining ₹2.47 crore booked under '0202-01-103'.

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total funds released as Grants-in-aid				Funds allocated for creation of Capital Asset out of total funds released			
	2023-2024	2024-2025			2023-2024	2024-2025		
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total
(₹ in Crore)								
1. Panchayati Raj Institutions	**16,933.93**	**15,572.31**	**5,715.00**	**21,287.31**	**148.12**	**7,463.65**	**234.85**	**7,698.50**
(i) ZillaParishads	3,250.30	2,317.03	665.40	2,982.43	55.87	51.71	0.00	51.71
(ii) PanchayatSamities	827.01	140.34	552.22	692.56	0.00	0.00	0.00	0.00
(iii) Gram Panchayats	9,930.60	12,918.31	4,497.37	17,415.68	92.25	7,411.94	234.85	7,646.79
(iv) Others [a]	2,926.02	196.63	0.01	196.64	0.00	0.00	0.00	0.00
2. Urban Local Bodies	**6,185.54**	**5,076.60**	**1,684.83**	**6,761.43**	**2,846.00**	**1,141.86**	**726.35**	**1,868.21**
(i) Municipal Corporations	1,431.43	1,463.48	0.00	1,463.48	0.00	0.00	0.00	0.00
(ii) Municipalities/Municipal Councils	2,956.39	2,179.46	1,137.71	3,317.17	164.45	626.17	383.76	1,009.93
(iii) Others [b]	1,797.72	1,433.66	547.12	1,980.78	2,681.55	515.69	342.59	858.28
3. Public Sector Undertakings	**267.06**	**1,795.24**	**22.51**	**1,817.75**	**44.39**	**12.80**	**0.00**	**12.80**
(i) Government Companies	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00
(ii) Statutory Corporations	267.06	295.24	22.51	317.75	44.39	12.80	0.00	12.80

(a) This includes all the Grantee institutions under demand no. 40 which cannot be categorized under 1(i), 1 (ii) or 1 (iii).

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

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

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Total funds released as Grants-in-aid				Funds allocated for Creation of Capital assets out of total funds released			
	2023-2024	2024-2025			2023-2024	2024-2025		
		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/ CS)	Total
	(₹ in Crore)							
4. Autonomous Bodies	**6,142.61**	**8,649.16**	**66.54**	**8,715.70**	**378.56**	**82.35**	**3.84**	**86.19**
(i) Universities	5,790.20	8,313.23	60.55	8,373.78	372.78	78.48	1.77	80.25
(ii) Development Authorities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Co-operative Institutions	352.41	335.93	5.99	341.92	5.78	3.87	2.07	5.94
(iv) Others[c]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Non-Government Organisations[d]	**30,642.29**	**31,411.90**	**3.78**	**31,415.68**	**20.71**	**17.79**	**3.78**	**21.57**
6. Others[e]	**39,915.59**	**52,643.52**	**2,218.56**	**54,862.08**	**297.42**	**281.31**	**181.82**	**463.13**
Total	**1,00,087.02**	**1,15,148.73**	**9,711.22**	**1,24,859.95**	**3,735.20**	**8,999.76**	**1,150.64**	**10,150.40**

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

Others	**354.86**	**326.25**	**0.00**	**326.25**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total	**1,00,441.88**	**1,15,474.98**	**9,711.22**	**1,25,186.20**	**3,735.20**	**8,999.76**	**1,150.64**	**10,150.40**

(c) This includes all the autonomous bodies receiving Grants-in-Aid which can’t be categorized under 4(i), 4(ii) or 4(iii).

(d) This includes Government Aided Institutions also.

(e) This includes Grants for “National Old Age Pension Scheme (State Share)”, “Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (State Share)”, “Scheme for financial assistance to the workers in locked-out Industrial Units”, etc.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2024-2025 (₹ in Crore)			Actuals 2023-2024 (₹ in Crore)		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Accounts)	46,360.77	2,07,066.23	2,53,427.00 (a)	43,332.82	1,82,626.66	2,25,959.48
Expenditure Heads (Capital Accounts)	73.89	21,547.55	21,621.44 (b)	31.05	28,932.05	28,963.10
Disbursement under Public Debt, Loans and Advances, Inter State Settlement and transferred to the Contingency Fund (*)	31,464.65	703.26	32,167.91	30,351.41	794.13	31,145.54
Total:	**77,899.31**	**2,29,317.04**	**3,07,216.35**	**73,715.28**	**2,12,352.84**	**2,86,068.12**

(*) The figures have been arrived at as follows:

E. Public Debt-						
Internal Debt of the State Government	29,510.41	0.00	29,510.41	28,614.69	0.00	28,614.69
Loans and Advances from the Central Government	1,954.24	0.00	1,954.24	1,736.72	0.00	1,736.72
Total E. Public Debt-	**31,464.65**	**0.00**	**31,464.65**	**30,351.41**	**0.00**	**30,351.41**
F. Loans and Advances- (c)						
Loans for General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services	0.00	455.31	455.31	0.00	185.94	185.94
Loans for Economic Services	0.00	246.11	246.11	0.00	607.33	607.33
Loans to Government Servants, etc.	0.00	1.84	1.84	0.00	0.86	0.86
Loans for Misc. Purpose	0.00	0.00	0.00	0.00	0.00	0.00
Total F. Loans and Advances	**0.00**	**703.26**	**703.26**	**0.00**	**794.13**	**794.13**
G. Inter- State Settlement	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
H. Transfer to Contingency Fund	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total:	**31,464.65**	**703.26**	**32,167.91**	**30,351.41**	**794.13**	**31,145.54**

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023-24 and 2024-25 was as under:-

	Year	Charged	Voted
Percentage of total expenditure	**2023-2024**	**25.77**	**74.23**
	2024-2025	**25.36**	**74.64**

(a) Excludes ₹1.11 crore spent out of advance from Contingency Fund during the current year but not recouped to the Fund till the end of the year and ₹0.06 crore spent out of advance from Contingencies Fund in the previous year but not recouped to the Fund till during the year.

(b) Excludes ₹3.60 crore spent from capital account out of advance from Contingency Fund in the current year but not recouped to the Fund till during the year and ₹0.79 crore spent out of advance from Contingencies Fund in the previous year but not recouped to the Fund till during the year .

(c) Detailed account is given in Statement No. 18 at page nos. 503-569.

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

	On 1 April 2024	During the year 2024-2025 (₹ in Crore)	On 31 March 2025
CAPITAL AND OTHER EXPENDITURE-			
CAPITAL EXPENDITURE-			
General Services --			
Public Works	6,689.65	485.58	7,175.23
Other General services	2,053.53	245.11	2,298.64
Social Services --			
Education, Sports, Art & Culture	6,285.42	357.58	6,643.00
Health and Family Welfare	15,100.00	1,572.36	16,672.36
Water Supply, Sanitation, Housing and Urban Development	46,104.52	6,524.44	52,628.96
Information and Broadcasting	117.73	7.87	125.60
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,234.74	536.81	2,771.55
Social Welfare and Nutrition	5,673.24	144.16	5,817.40
Others	798.02	18.91	816.93
Economic Services --			
Agriculture and Allied Activities	7,677.33	492.33	8,169.66
Rural Development	12,980.24	2,136.03	15,116.27
Special Areas Programme	10,565.82	959.73	11,525.55
Irrigation and Flood Control	25,725.91	1,690.60	27,416.51
Energy	20,899.79	1,866.00	22,765.79
Industry and Minerals	8,493.60	154.41	8,648.01
Transport	46,826.96	4,356.86	51,183.82
Science Technology and Environment	6.94	0.00	6.94
General Economic Services	1,361.79	72.66	1,434.45
Total-- Capital Expenditure	**2,19,595.23**	**21,621.45**	**2,41,216.68**

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

	On 1 April 2024	During the year 2024-2025 (₹ in Crore)	On 31 March 2025
LOANS AND ADVANCES -			
Social Services-			
Education, Sports, Art and Culture	11.11	0.00	11.11
Health and Family Welfare	48.10	(-)39.86	8.24
Water Supply, Sanitation, Housing and Urban Development	3,295.66	429.29	3,724.95
Information and Broadcasting	47.80	0.87	48.67
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	687.70	25.00	712.70
Social Welfare and Nutrition	1,264.66	0.00	1,264.66
Others	14.25	0.00	14.25
Economic Services --			
Agriculture and Allied Activities	908.30	9.79	918.09
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	3,954.92	(-)41.71	3,913.21
Industries and Minerals	2,991.58	44.37	3,035.95
Transport	3,381.07	146.66	3,527.73
Science Technology and Environment	0.01	0.00	0.01
General Economic Services	254.02	0.00	254.02
Loans to Government Servants, etc.	5.75	0.96	6.71
Loans for Miscellaneous purposes	0.58	0.00	0.58
Total - Loans and Advances	**16,971.15**	**575.37**	**17,546.52**
Total -- Capital and Other Expenditure	**2,36,566.38**	**22,196.81**	**2,58,763.19**
Deduct ---			
Contribution from Contingency Fund (#)	0.00	0.00	0.00
Contribution from Miscellaneous Capital Receipts	1,344.50	0.00	1,344.50
Contribution from Development Funds, Reserve Funds etc.	0.00	0.00	0.00
Net-- Capital and Other Expenditure	**2,35,221.88**	**22,196.81**	**2,57,418.69**

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

	On 1 April 2024	During the year 2024-2025 (₹ in Crore)	On 31 March 2025
PRINCIPAL SOURCES OF FUNDS-			
Revenue Surplus	0.00	0.00	0.00
Adjustment on Account of retirement / Disinvestment	0.00	0.00	0.00
Debt --			
Internal Debt of the State Government	5,23,402.08	48,654.05	5,72,056.13
Loans and Advances from the Central Government	29,052.68(*)	10,536.11	39,588.79
Small Savings, Provident Funds, etc.	23,872.07	1,365.05	25,237.12
Total- Debt	**5,76,326.83**	**60,555.21**	**6,36,882.04**
Other Receipts --			
Contingency Fund	147.02	47.41	194.43
Deposits and Advances	53,891.52	2,448.88	56,340.40
Reserve Funds	21,103.01	3,607.44	24,710.45
Suspense & Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	3,135.44	844.91	3,980.35
Remittances	1.26	0.39	1.65
Total Other Receipts --	**78,278.25**	**6,949.03**	**85,227.28**
Total - Debt and other Receipts	**6,54,605.08**	**67,504.24**	**7,22,109.32**
Deduct --			
(i) Cash balance	2.62	(-)30.76	(-)28.14
(ii) Investments	37,982.30	5,610.75	43,593.05
(iii) Revenue Deficit	3,81,218.28	39,727.44	4,20,945.72
(iv) Appropriation to Contingency Fund	180.00	0.00	180.00
Add- Amount closed to Government Account during 2024-2025	0.00	0.00	0.00
Net Provision of Funds	**2,35,221.88**	**22,196.81**	**2,57,418.69**

(#) Capital Expenditure figure has been depicted in conformity with the figure of Statement 1, 5 & 16. However, there is un-recouped Capital Expenditure from Contingency Fund under Major Heads 4059 - Capital Outlay on Public Works ₹0.66 crore, 4235- Capital Outlay on Social Security and Welfare ₹0.03 crore, 4700 - Capital Outlay on Major Irrigation ₹0.01 crore, 4701 - Capital Outlay on Medium Irrigation ₹0.11 crore, 4711-Capital Outlay on Flood Control Projects ₹1.99 crore, 5054 - Capital Outlay on Roads and Bridges ₹1.60 crore.

(*) Opening balance decreased by ₹8,128.49 crore due to proforma correction on account of repayment of back to back loan by Central Government.

(i) Net capital and other expenditure at the end of 31 March 2025 is ₹2,58,763.16 crore.

(ii) The difference of ₹0.03 crore between total figure in statement and Grand Total of Absolute figure is because of rounding.

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

A. The following is a summary of balances as on 31 March 2025

Debit Balances (₹ in Crore) (1)	Sector of the General Account (2)	Name of Account (3)	Credit Balances (₹ in Crore) (4)
		CONSOLIDATED FUND	
6,61,390.17	**A to D and Part of L**	Government Account	
	E	Public Debt	6,11,644.93
17,546.46	**F**	Loans and advances	
0.00	**H**	Transfer to Contingency Fund	
		CONTINGENCY FUND	
		Contingency Fund	194.43
		PUBLIC ACCOUNT	
	I	**SMALL SAVINGS PROVIDENT FUND ETC.**	
		(i) Provident Fund	25,553.12
316.00		(ii) Other Accounts	
	J	**RESERVE FUND**	
		(i) Reserve Fund bearing Interest	7,597.47
16,237.80		(ii) Reserve Fund Not bearing Interest	17,112.97
	K	**DEPOSIT AND ADVANCES**	
		(i) Deposits bearing interest	35,746.17
		(ii) Deposits not bearing interest	20,623.54
29.32		(iii) Advances	
	L	**SUSPENSE AND MISCELLANEOUS**	
		(i) Suspense	
27,355.25		Investment	
		Other items (net)	4,552.87
0.29		(ii) Accounts with Government of Foreign Countries	
	M	**REMITTANCE**	
(-) 20.82		(i) Money order and other remittance	
19.16		(ii) Inter Government Adjustment Accounts	
(-) 25.89	**N**	**CASH BALANCE (Closing)**	
7,23,025.50		**--- Total ---**	**7,23,025.50**

B. Explanatory notes:

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

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

DR (₹ in Crore)	DETAILS	CR (₹ in Crore)
6,08,169.78	1 - Government Account DR as on 01/04/2024 (OB)	
0.00	2 - Receipts Head Revenue Account	2,13,699.56
0.00	3 - Receipt Head Capital Account	0.00
2,53,427.00	4 - Expenditure Head Revenue Account	0.00
21,621.44	5 - Expenditure Head Capital Account	0.00
0.00	6 - Suspense and Miscellaneous (Miscellaneous Government Accounts)	0.00
0.00	7 – Adjustment of Back to back loan in lieu of GST Compensation	8,128.49
0.00	8 - Government Account DR as on 31/03/2025 (CB)	6,61,390.17
8,83,218.22	**--- Total ---**	**8,83,218.22**

ANNEXURE-2

Prior Period Adjustment in compliance with IGAS-4

(₹ in Thousand)

Sl. No.	Type of Correction	Head of Accounts (Major, Minor Head wise details of both the affected heads of accounts involved are to be shown)	Carry forward Opening Balance as on 01/04/2024	Year of Prior Period Adjustment	Amount of Correction	Reason of Correction	Opening Balance as on 01/04/2024 after correction	Remarks if any
1	Proforma Correction (Para 5.15.2(ii)) of CA Manual	6004-09-101	26,56,70,458.00	2023-24	8,12,84,900.00	Repayment of back to back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India	18,43,85,558.00	Since, B2B loan was not repayable by the State Government to the Central Government its impact has been reflected in the calculation of Govt. Accounts as on 31 March 2025 in Statement 13.

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 92 Treasuries (including Cyber Treasury) 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 2024 to 31 March 2025.

(iii) Reporting Currency:

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

(iv) Form of Accounts:

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

(v) Basis of Budget and Financial Reporting:

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

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

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants/appropriations. The Appropriation

Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

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

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

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

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

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

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

Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

Loans and Advances: In compliance with IGAS 3 - Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 are as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 - Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

During the reporting period, Government of West Bengal has carried out ₹8,128.49 crore as a prior period adjustment for back to back loan in lieu of GST compensation for the year 2020-21 and 2021-22.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *i.e.,* the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

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

(vii) Cash Balance:

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

(viii) Disclosure of Contingent & Committed liabilities:

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

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts.

(ix) Pass-through transactions:

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

2. Compliance with the Accounting Framework:

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

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

(ii) Operation of unauthorized heads:

During the year 2024-2025, the Government of West Bengal provided budget provisions under 11 unauthorized Sub-major heads and 19 Minor heads (heads not operated as per the LMMHs; 17 under Revenue Section, 12 under Capital Section and 01 under both Revenue and Capital) and classified ₹6.22 crore under Revenue Receipt Section, ₹49.05 crore under Revenue Expenditure Section and ₹998.10 crore under Capital Expenditure Section. The Accountant General (A&E) has brought the matter to the notice of the State Government for rectification.

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

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-2025, the State Government of West Bengal opened 704 new Sub Heads (174 under Revenue Section, 51 under Capital Section and 449 under both Revenue and Capital and 30 under Public Account) in the budget, without seeking the advice or informing the Office of Accountant General (A & E). The State Government collected receipts of ₹35,500.36 crore (₹2,988.50 crore under Revenue, ₹28,500.00 crore under Public Debt and ₹4,011.86 crore under Public Account) and incurred expenditure of ₹1,42,391.19 crore under Revenue Section, ₹21,007.43 crore under Capital Section, ₹1,760.19 crore under Loans and Advances Section and ₹2,894.93 crore under Public Account in these heads during 2024-2025.

(iv) Depiction of budget provisions under wrong classification:

Budget documents of the State Government for the year 2024-25 did not depict correct classification of expenditure for an amount of ₹3,035.17 crore in 30 Schemes in respect of 25 Major Heads under 19 Grants. Two Major schemes are given below:-

(₹ in Crore)

Sl. No.	Grant No.	Scheme Name	Incorrect Major Head	Correct Major Head	Budget Provision	Expenditure
1.	40	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme	4515- Capital Outlay on other Rural Development Programmes	5054- Capital Outlay on Roads and Bridges- 04-District and Other Roads	1,400.00	1,323.10
2.	07	Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla	2225-Welfare of Scheduled Castes, Scheduled Tribes Other Backward classes and Minorities	2235- Social Security and Welfare-60 Other Social Security and Welfare Programme-102-Pensions under Social Security Schemes	1,315.00	1,450.58

The Accountant General (A & E) has taken up the matter with the State Government through Review of Annual Financial Statement for necessary corrections in the budget documents of 2024-25.

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

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

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

However, the State has incurred expenditure of ₹26,818.74 crore in 127 New Service under 31 Grants and ₹57.87 crore in 258 New Instrument of Service under 43 Grants without any fund provision approved by the Legislature. The Major Departments that had incurred such expenditure are Finance Department (₹15,794.86 crore), Food and Supplies Department (₹7,463.66 crore), Power Department (₹1,904.92 crore), Health and Family Welfare Department (₹294.51 crore), Public Works Department (₹273.80 crore). The Appropriation Accounts depicts these instances, which needs approval of the Legislative Assembly.

(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.

However, there were cases such as Lakshmir Bhandar Scheme (₹25,974.22 crore), Manabik Scheme (₹898.42 crore), Pension Scheme under Jai Bangla (₹9,780.19 crore) etc., wherein the payments are drawn from Treasury to the Department's Bank accounts in the name of the scheme, 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.

Further, on scrutiny of soft copies of beneficiary lists for the months from January 2025 to March 2025 as attached with the e-vouchers, it was observed that, there were cases where moneys amounting to ₹632.27 crore (₹2.07 crore through BDOs, ₹0.15 crore through SDOs, ₹0.39 crore through Panchayat Prodhans, ₹0.78 crore through Directorates and ₹628.88 crore through Departments) were transferred to the DDO/Other Bank Account for further disbursement to payee. The details of payee and the amount lying unspent in these accounts are not available.

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 received in kind from Government of India, the State Government will credit 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 materials are proposed to be utilised.

As per information received from the State Government, Government received vaccines/drugs/other consumables in kind costing to ₹326.25 crore (as per PFMS portal the amount is ₹280.76 crore) from Ministry of Health and Family Welfare during 2024-25.

On the basis of the sanction orders received from the Government of West Bengal, the entire amount of ₹326.25 crore has been classified under Major Head '1601- Grants-in-aid from Central Government' by contra debiting to the Major heads '2210- Medical and Public Health' and '2211-Family Welfare' during 2024-25.

(ii) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹45,224.24 crore compared to ₹40,899.55 crore in 2023-24, registering an increase of ₹4,324.69 crore (10.57 *per cent*). There was no adjustment of advance apportionment to make up shortfall in IGST balance. In addition, the State received ₹28,275.13 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹73,499.37 crore.

During the year 2024-25, prior period adjustment of ₹8,128.49 crore has been made for back to back loan received by the State, in lieu of GST compensation for the year 2020-21 and 2021-22.

The relevant figures are available in Statement Nos. 13, 14 & 17 of the Finance Accounts.

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

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

During the year 2024-25, revenue receipts amounting to ₹2,13,699.56 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹2,53,427.00 crore (100 *per cent* of total revenue expenditure), capital expenditure amounting to ₹21,621.44 crore (100 *per cent* of total capital expenditure) and Loans and Advances given by the State Government amounting to ₹703.25 crore (100 *per cent)* were reconciled by the State Government.

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

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

During the year 2024-25, ₹2,395.67 crore under 61 Major Heads of accounts, constituting 0.87 *per cent* of the total Revenue and Capital expenditure (₹2,75,048.44 crore)[1] was classified under the Minor Head 800-Other Expenditure in the accounts. The Office of the Accountant General (A & E) identified 69 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Expenditure' in 147 cases. During the year, no expenditure was classified under Minor Head 800-Other Expenditure in respect of Loans and Advances given by the State Government.

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

Similarly, ₹1,104.80 crore under 50 Major Heads of Account, constituting 0.52 *per cent* of the total Receipts (Revenue Receipts ₹2,13,699.56 crore and Loans and Advances ₹127.89 crore) was classified under 800-Other Receipts in the accounts. The Office of the Accountant General (A & E) identified 16 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Receipts' in 30 cases.

During the previous year 2023-24, ₹2,032.37 crore under 50 Major Heads of Account, constituting 1.01 *per cent* of the total Revenue Receipts (₹2,00,267.61 crore) was classified under 800-Other Receipts in the accounts. The Office of the Accountant General (A & E) identified 12 specific minor heads which are available in List of Major and Minor Heads of Accounts and could have been used instead of minor head '800-Other Receipts' in 21 cases.

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

[1] Does not include expenditure on Loans and Advances and Public Debt.

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

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

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

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

As per Rule 6.08(5) of West Bengal Treasury Rules, 2005, the holder of the PD Account shall, immediately after end of the financial year, make necessary verification and reconciliation of the balances with the Treasury and shall furnish a certificate of balance to the Treasury Officers on or before 15 May. In terms of the said Rule, 26 Administrators of Personal Deposit Account (out of 160) had reconciled and verified their balances with the treasury figures and 26 annual verification certificates were furnished by them to the Treasury officer. Accountant General Office received 26 of such certificates from the Treasury Officer. 134 Administrators of Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures.

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

(₹ in Crore)

Opening Balance as on 1 April 2024		New Accounts/Deposits during the year 2024-25		Accounts closed/Withdrawal during the year 2024-25		Closing Balance as on 31 March 2025	
Number of Administrators	Amount	Number of Administrators	Deposit Amount	Number of Administrators	Withdrawal Amount	Number of Administrators	Amount
159	2,998.37	01	1,566.95	0	1,916.02	160(*)	2,649.30

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

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

Rule 6.09(2) of West Bengal treasury Rules, 2005, provides that whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme/projects for which it has been opened.

Rule 6.09 (5) of West Bengal Treasury Rules further states that if any PD account is not operated for the consecutive two years, shall be closed and the balance to be transferred by the Administrator as reduction of expenditure to the concerned service Head where from the money was drawn unless otherwise directed. Inspection of treasuries revealed that in last three years, 55 PD Accounts having balance of ₹108.25 crore remained in-operative.

The details as on 31 March 2024 were as given in next page:

(₹ in Crore)

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

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

(vi) Unadjusted Abstract Contingent (AC) Bills:

Rule 4.116 of West Bengal Treasury Rules, 2005, envisages that no money should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 4.138 (5) of West Bengal Treasury Rules, 2005, a detailed bill in adjustment of an advance is required to be submitted within one month from the date of completion of the purpose for which 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 2,159 AC bills amounting to ₹744.90 crore drawn during the year 2024-25, ₹46.39 crore (6.23 *per cent*) were drawn in March 2025. DC Bills in respect of a total of 4,454 AC bills amounting to ₹568.98 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustments are given below:

Year	Number of unadjusted AC Bills / e-Advance / Temporary Advance	Amount (₹ in Crore)
Upto 2023-24	3,647	435.11
2024-25	807[#]	133.87
Total	**4,454**	**568.98**
Year	**Number of AC bills adjusted before due date of adjustment**	
2024-2025	35[@]	5.44

[#] Indicates AC bills for which DC bills have become due i.e. upto 31 January 2025.

[@] During February and March 2025, 407 AC bills amounting to ₹48.46 crore were neither due for adjustment nor adjusted before due date of adjustment.

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

Details of unadjusted AC bills as on 31 March 2024 was as under:

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

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

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

During the year 2024-25, ₹1,38,484.05 crore pertaining to 2,09,033 outstanding UCs were cleared. The position of outstanding UCs as on 31 March 2025 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in Crore)
Upto 2023-24	3,39,463	1,17,622.56
2024-25	36,788(#)	18,063.88
Total	**3,76,251**	**1,35,686.44**
Year	**Number of UCs submitted before due date of submission**	
2024-2025	3,314	44,646.01

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

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

# Indicates outstanding UCs against GIA drawn during 2023-24. UCs for GIA drawn during 2024-25 would be due 2025-26. Includes 505 nos. amounting to ₹12,526.16 crore of outstanding UCs on CSS GIA.

The position of outstanding UCs as on 31 March 2024 was as under:

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

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

(viii) Interest Adjustment:

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

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given in next page:-

(₹ in crore)

Funds/Deposits	Opening Balance on 1 April 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
State Compensatory Afforestation Deposit	**495.72**	Interest calculated taking interest rate as 3.35 *per cent* per annum on the basis of State Government notification.	**18.23**	**18.23**	**Nil**
SDRF	**3,659.98**	Interest calculated taking interest rate as 8.46 *per cent* per annum on the basis of State Government notification.	**370.98**	**370.98**	**Nil**
SDMF	**1,166.15**	Interest calculated taking interest rate as 8.46 *per cent* per annum on the basis of State Government notification.	**112.72**	**112.72**	**Nil**
Other interest bearing deposits	**2,712.39**	Interest calculated taking interest rate as 6.46 *per cent* per annum on the basis of State Government notification.	**175.22**	**175.22**	**Nil**
Total			**677.15**	**677.15**	**Nil**

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

(ix) Guarantees given by the Government:

In terms of the West Bengal Ceiling on Government Guarantees Act, 2001, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed ninety *per cent* of the State Revenue Receipts of the second preceding year. During the year, amount guaranteed by the State Government is ₹4,178.06 crore (Principal amount ₹4,102.25 crore and Interest amount ₹75.81 crore). The outstanding guarantees of ₹17,014.26 crore (Principal amount ₹16,998.65 crore and Interest amount ₹15.61 crore) as on 31 March 2025, work out to 8.70 *per cent* of the State Revenue Receipts of the year 2022-23 (₹1,95,544.17 crore) and are within the limits prescribed.

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

During 2024-25, the State Government received ₹204.28 crore towards guarantee commission (including arrears), which constituted 1.19 *per cent* of the maximum guaranteed amount during 2024-25 (₹17,152.13 crore). Besides, on the basis of Gazette notification dated 26 March 2002, Government of West Bengal has waived guarantee commission amounting to ₹25.00 crore in favour of WBSCARD under Co-operation Department (₹15.00 crore) and WBIDFC Ltd. under Finance Department (₹10.00 crore) during 2024-25.

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

(x) Expenditure on Ecology and Environment:

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

During the year 2024-25, the Government of West Bengal incurred a total expenditure of ₹735.29 crore on ecology and environment. These were incurred under major Heads 2402 (₹122.60 crore), 2406 (₹590.48 crore) and 3435 (₹22.21 crore) against the budget allocation of ₹1,027.34 crore (2402: ₹86.84 crore, 2406: ₹862.55 crore and 3435: ₹77.95 crore).

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

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

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

During the year 2024-25, the Government of West Bengal incurred ₹144.38 crore on relief measure relating to unforeseen/extraordinary events under Major Head 2245-Relief on account of Natural Calamities. The Government received ₹1,404.77 crore (₹936.00 crore on SDRF, ₹84.77 crore on NDRF, ₹234.00 crore on SDMF and ₹150.00 crore on NDMF) from the Central Government which has been accounted for under Major Head 1601.

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of West Bengal had made excess repayment of ₹23.66 crore to end of 31 March 2010, of which, Ministry of Finance had adjusted ₹13.61 crore (vide letter dated 14 June 2013) to the end of 2013. Further, no amount has been adjusted from financial year 2013-14 till 2024-25.

This has reference to Statement 17 of the Finance Accounts.

(xiii) 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 ₹542.52 crore involving 12 Departments (81 Loanee entities) as on 31 March, 2025, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1965-66.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹8,613.07 crore to Statutory Bodies/Other entities (details are in additional disclosures to

Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A & E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the loan sanctioning departments for verification and acceptance. Only six loanees involving ₹532.32 crore out of the 101 loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(xiv) Committed Liabilities:

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

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

During the year, the total expenditure booked in Finance Accounts under Centrally Sponsored Schemes as on 31 March 2025 was ₹21,263.30 crore (Revenue Expenditure ₹14,432.01 crore and Capital Expenditure ₹6,831.29 crore) which includes Central Assistance of ₹7,868.03 crore and State Share of ₹13,395.27 crore for Centrally Sponsored Schemes..

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

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

As per the PFMS portal of the CGA, ₹27,301.27 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Central Govt. organizations, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has increased by 40.01 *per cent* as compared to 2023-24 (from ₹19,499.64 crore in 2023-24 to ₹27,301.27 crore in 2024-25). Details are in Appendix-VI of the Finance Accounts**.**

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

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

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements. The Government has intimated that there was no off-budget borrowing during the financial year 2024-25. Information on implicit subsidy was not made available.

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

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

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7 *per cent* per annum has to be paid by the State Government with effect from 01-04-2023.

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

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

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

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

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

(xix) Funds transferred to DDO Bank Account:

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

As per information received from the 14 State Departments (out of 58), an amount of ₹8.55 crore was still lying unspent in the Bank Accounts of DDOs (in four departments) as on 31 March 2025. However, information on opening of Bank Accounts by the DDOs and transfer of funds from Treasuries to DDOs' Bank Accounts of the Government of West Bengal were not available.

4. Contingency Fund:

In exercise of the powers conferred by Section 2 of the West Bengal Contingency Fund Act, 1950, the State Government made the West Bengal Contingency Fund Rules, 1955 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of West Bengal. The Contingency Fund of the State of West Bengal has a corpus of ₹200 crore. At the end of 2024-25, ₹5.57 crore remained un-recouped under various heads. The details are as below:

Sl. No.	Major Heads	Amount (₹ in Crore)
1.	2235 - Social Security and Welfare	0.50
2.	2408 - Food Storage and Warehousing	0.47
3.	2701 - Medium Irrigation	0.10
4.	2711 - Flood Control and Drainage	0.10
5.	4059 - Capital Outlay on Public Works	0.66
6.	4235 - Capital Outlay on Social Security and Welfare	0.03
7.	4700 - Capital Outlay on Major Irrigation	0.01
8.	4701 - Capital Outlay on Medium Irrigation	0.11
9.	4711 - Capital Outlay on Flood Control Projects	1.99
10.	5054 - Capital Outlay on Roads and Bridges	1.60
Total		**5.57**

As on 31 March 2025, Contingency Fund has balance of ₹194.43 crore.

The impact on State accounts is given under para 6 of NTFA.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

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

During the year 2024-25, total contribution to the NPS was ₹17.69 crore (Employees' contribution ₹7.32 crore and Government's contribution ₹10.37 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071-117. The Government transferred ₹17.69 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. Out of ₹17.69 crore, an amount of ₹3.48 crore (Employees' contribution ₹1.42 crore and Government's contribution ₹2.06 crore) was deposited in the Public Account on account of contribution of employees on Foreign Service. The Government has transferred ₹17.56 crore to NSDL. As on 31 March 2025, the closing balance under Major Head 8342-117 was ₹1.14 crore which is yet to be transferred to NSDL. The cash balance of the Government was overstated by this amount. The impact on State accounts is given under para 6 of NTFA.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund:

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹936.00 crore as Central Government's share. The State Government's share during the year is ₹312.00 crore. The State Government transferred ₹1,248.00 crore (Central share ₹936.00 crore, State share ₹312.00 crore) to the Fund under Major Head 8121-122 SDRF. In addition, the State received ₹84.77 crore from the Central Government towards NDRF.

An amount of ₹144.38 crore was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹5,244.30 crore in the fund.

(b) State Disaster Mitigation Fund:

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

The Central and the State Governments are required to contribute to the fund in the proportion of 75:25. During the year 2024-25, the State Government received ₹234.00 crore as Central Government's share. The State Government's share during the year was ₹78.00 crore. The State Government transferred ₹312.00 crore (Central share ₹234.00 crore, State share ₹78.00 crore) to the Fund under Major Head 8121-130 SDMF. In addition, the State received ₹150.00 crore from the Central Government towards NDMF.

No amount was set off in the Major Head 2245 as expenditure met from the funds and no amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹1,740.86 crore in the fund.

(c) State Compensatory Afforestation Fund:

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

During the year 2024-25, the State Government has not received any amount from the user agencies (no amount received in the previous year). Un-utilized amount of ₹0.03 crore, pertaining to 2011-12, has been credited to the Fund during the year 2024-25. The Government received ₹141.00 crore (₹183.25 crore received in previous year) from National Compensatory Afforestation Deposit.

The Government incurred an expenditure of ₹42.68 crore from the fund and no amount was invested during the year.

The balance in the State Compensatory Afforestation Fund as on 31 March, 2025 was ₹612.31 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of West Bengal set up the Consolidated Sinking Fund for amortization of loans in 2008-09. According to the State Government Notification No. 260-F.B. dated June 5, 2024, the Government should make conscious efforts towards building up the CSF corpus to five *per cent* of the outstanding liabilities within a span of five years. There is no ceiling on such contributions to the Fund in terms of number of times of making contributions in a year. It is open to the Government to invest in the Fund from the General Revenue at any time or from other sources such as disinvestment proceeds, at its discretion. The Government shall not contribute to the Fund out of borrowings from the Reserve Bank.

During the year 2024-25, Government contributed ₹600.00 crore to the Fund. The total accumulation of the Fund was ₹14,886.70 crore as on 31 March 2025 and the entire amount has been invested (₹13,265.37 crore as on 31 March 2024).

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2014-15, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent*. During the year 2024-25, Government contributed ₹50.00 crore in the Fund. The total accumulation of the Fund was

₹1,128.34 crore as on 31 March 2025 and the entire amount has been invested (₹974.15 crore as on 31 March 2024) which is over the desirable level of 5 *per cent* of the previous year's outstanding guarantees of ₹15,399.62 crore.

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

(iii) Central Road and Infrastructure Fund:

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

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

During the year 2024-25, the State Government received grants of ₹272.75 crore towards CRIF. The State Government transferred ₹272.75 crore to the Fund in the Public Account as on 31 March 2025.

(iv) West Bengal Silicosis Prevention and Control Fund:

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

During the year 2024-2025, Government of West Bengal transferred ₹6.00 crore in the fund under classification "8229 - Development and Welfare Funds-00-102- Development Funds for Medical and Public Health Purposes". An amount of ₹0.32 crore was set off under Major Head 2230 as expenditure met from the fund. The closing balance in the fund was ₹9.76 crore as on 31 March 2025.

(v) West Bengal Board of Primary Education Fund:

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

During the year 2024-2025, Government collected ₹453.96 crore being the collection of cess under West Bengal Primary Education Act, 1973, and has been classified as Revenue receipts under Major Head '0029-Land Revenue'. The entire amount was transferred in the fund under classification "8229-00-101-002- West Bengal Board of Primary Education Fund". Entire amount of ₹841.23 crore of the Fund was set off under 2202-01-902.

(vi) West Bengal Road Safety Fund:

As per notification of Transport Department, Government of West Bengal vide No. 765-WT/TPT-16012/48/2022 dated 07.06.2024 and in consonance with "Safe Drive Save Life Campaign", the State Government has created 'West Bengal Road Safety Fund' under major Head '8235' for enhancing various physical, electronic surveillance, sensitization and road safety measures of the road users.

During the year 2024-2025, Government of West Bengal transferred ₹41.25 crore in the fund under classification "8235- General and Other Reserve Funds-00-200-Other Funds-004-West Bengal Road Safety Fund" and disbursed ₹30.55 crore from the fund leaving closing balance ₹10.70 crore as on 31 March 2025.

(vii) Suspense and Remittance Balances:

During the year 2024-25, no amount has been placed under Major Head 8658-00-102-O.B. Suspense by the Office of the Accountant General (A & E), West Bengal but net ₹222.14 crore (Debit) [₹25.60 crore (Credit) and ₹247.74 crore (Debit)] under Major Head 8658-00-110 RBS (CAO) have been placed under suspense by the Office of the Accountant General (A & E), West Bengal, for want of documents like vouchers/challans/sanction letters etc. The total Revenue and Capital Expenditure of the Government is understated to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads. As on 31 March 2025, outstanding balances under Major Heads 8658, 8782 and 8793 were ₹827.66 crore (Debit) , ₹(-)20.82 crore (Debit) and ₹19.16 crore (Debit) respectively [₹654.11 crore (Debit) under Major Head 8658, ₹(-)20.85 crore (Debit) under Major Head 8782 and ₹19.57 crore (Debit) under Major Head 8793 as on 31 March 2024].

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

(viii) Cheques, Bills and Digital Payments:

Credit balance under MH 8670 Cheques and Bills including Electronic Payment Advices indicates cheques/Advices issued but remaining un-encashed. The opening balance as on 01 April 2024 was ₹4,522.89 crore (Credit). During 2024-25, cheques/Electronic Payment Advices worth ₹2,14,366.46 crore were issued, against which cheques/Electronic Payment Advices worth ₹2,13,340.41 crore were encashed, leaving a closing balance of ₹5,548.94 crore (Credit) as on 31 March 2025. 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 2025.

In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2024–2025, an amount of ₹222.20 crore (Credit) and ₹224.77 crore (Debit) was accounted for as suspense due to e-Kuber failed transactions.

(ix) 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 2024-25, ₹352.51 crore including interest [*2023-24: ₹377.92 crore*] was credited as Labour Cess under Major Head '8342-00-113-Solarium Fund-002-Deposit of Building and Other Construction Workers Welfare Fund' and transferred ₹60.26 crore (*2023-24: ₹94.99 crore*) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount was ₹2,776.79 crore as on 31 March 2025 (₹2,484.54 crore as on 31 March 2024). The cash balance of the Government is overstated to the extent of un-transferred amount.

(x) Motor Transport Workers' Welfare Cess:

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

During 2024-25, the Government collected ₹37.57 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 ₹38.48 crore was withdrawn and transferred to the Major Head '8342-00-113-Solarium Fund-003- Deposit of West Bengal Transport Workers' Welfare Fund', leaving a balance ₹6.74 crore at the end of 31 March 2025. The information relating to other amount collected by the Government as Revenue/Cess and directly remitted in the Public Account without crediting the Consolidated Fund of the State was not available. This has been brought to the notice of the State Government by the Accountant General (Accounts & Entitlement).

(xi) Other Cesses levied by the State:

During the year 2024-25, the Government collected ₹1,809.66 crore (*2023-24: ₹1,543.47 crore*) being the collection of Cess (other than Labour Cess) under West Bengal Cess Act 1880 and West Bengal Rural Employment and Production Act,1976. Out of the total collection of

₹1,809.66 crore *(2023-24: ₹1,543.47 crore)*, no amount was transferred to the designated fund by the State Government as the Government has not created any Fund till 31 March 2025. Details of Other Cesses collection are provided below:-

Sl. No.	Head of Account	Description of Cess	Amount (₹ in Crore)
1	0029-00-103-001-08	Public Works Cess	6.45
2	0029-00-103-002-08	Road Cess	4.13
3	0029-00-103-003-08	Miscellaneous receipts under the Cess Act.	0.38
4	0029-00-103-004-08	Rural Employment Cess Other than Tea Estates and Coal Mines	3.77
5	0029-00-103-005-08	Rural Employment Cess on Tea Estates	0.04
6	0029-00-103-006-08	Rural Employment Cess on Coal Mines (Receipt in Cash)	1,794.89
Total			**1,809.66**

The impact on State accounts is given under para 6 of NTFA.

(xii) Remittance to National Mineral Exploration Trust (NMET):

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

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

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

The above accounting procedure has been adopted by the State Government. The receipts relating to NMET is directly deposited by the lease holder into the State Account under Major Head 8449-123 and the same is transferred by State Government to Ministry of Mines, Government of India. During the year 2024-25, ₹0.41 crore was deposited under Major Head 8449-123 and the entire amount has been transferred to Government of India. As on 31 March, 2025, ₹0.09 crore was undisbursed. The cash balance of the Government is overstated by this amount. The impact on State accounts is given under para 6 of NTFA.

(xiii) Adverse Balance :

Adverse balance is a situation, when a head of account closing to balances at the end of the financial year reflects minus balance, debit/(-)credit balance representing liability heads or heads where it should normally have credit balance, and credit/(-)debit balance representing assets heads or heads where it should normally have debit balance. The adverse balance in a head of account arises due to misclassification, more disbursement than the availability of funds, more disbursement than the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization leading to creation of States/more accounting units, etc. Cumulative adverse balance appears in the following Major Heads as detailed below at the end of 31 March 2025.

Sl. No.	Head of Account	Major Head Description	Amount (₹ in Crore)
1.	6003-00-103	Internal Debt of the State Government	Cr. (-) 0.62
2.	6003-00-104		Cr. (-) 0.02
3.	6003-00-108		Cr. (-) 360.86
4.	6004-03-800	Loans and Advances from the Central Government	Cr. (-) 0.03
5.	6004-04-800		Cr. (-) 0.03
6.	6004-09-800		Cr. (-) 690.68
7.	6885-01-190	Other Loans to Industries and Minerals	Dr. (-) 24.17
8.	7610-00-202	Loans to Government Servants, etc.	Dr. (-) 4.48
9.	7610-00-203		Dr. (-) 0.01
10.	7610-00-800		Dr. (-) 0.04
11.	8011-00-107	Insurance and Pension Funds-State Government Employee's Group Insurance Scheme	Dr. 315.99
12.	8342-00-103	Other Deposits-Deposits of Government Companies, Corporations etc.	Dr. 168.85
13.	8443-00-101	Civil Deposit-Revenue Deposits	Cr. (-) 6.14
14.	8448-00-110	Deposits of Local Funds	Cr. (-) 148.91
15.	8671-00-101	Departmental Balances	Cr. 0.36

(xiv) Cash Balance:

The Cash balance (Reserve Bank Deposit) as on 31 March 2025 as per the record of Accountant General was ₹28.52 crore (Credit) and that reported by the RBI was ₹5.24 crore (Debit). There was a net difference of ₹33.76 crore (Credit), mainly due to pending reconciliation between the Treasury/RBI/Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2024 was ₹16.59 crore (Debit).

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

6. Impact on Receipt, Expenditure and Cash Balance:

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

(₹ in Crore)

Para No.	Item (Illustrative)	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
4	Non-recoupment of Contingency Fund	---	1.17	---	4.40	---	---	---	---
5(i)	Non-transfer of NPS amount to NSDL	---	---	---	---	---	---	---	1.14
5(xi)	Non-Transfer of Cess/Fee/ Surcharge	---	1,809.66	---	---	---	---	---	---
5(xii)	Non-transfer of amount to NMET	---	---	---	---	---	---	---	0.09
Total (Net) Impact	**Overstatement ((O/S)/ Understatement (U/S)**	**---**	**1,810.83**	---	**4.40**	**---**	**---**	**---**	**1.23**

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