SUPREME AUDIT INSTITUTION OF INDIA

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Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

Government of West Bengal

Report No. 2 of 2026

(State Finances Audit Report)

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Preface

This Report has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution.

The State Finances Audit Report of the Government of West Bengal intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This Chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This Chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG), relating to the accounts of a State, are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

The Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for keeping of such accounts, functioning under the control of the State Government, as also from the statements received from the Reserve Bank of India. These accounts are independently audited by the Principal Accountant General (Audit-I) and certified by the Comptroller and Auditor General of India.

The Finance Accounts and Appropriation Accounts of the State constitute the core data for this Report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Offices of the Principal Accountants General (Audit-I and II);
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS);
- GSDP data and other State related statistics;
- State's Fiscal Responsibility and Budget Management (FRBM) Act;
- Finance Commission recommendations;
- Various audit reports of the CAG of India;
- Best practices and guidelines of the Government of India (GoI).

Structure of Government Accounts

The Accounts of the State Government are kept in three parts:

1. Consolidated Fund of the State (Article 266(1) of the Constitution of India)

This Fund comprises of 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 extended by the Reserve Bank of India 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 upon by the Legislature.

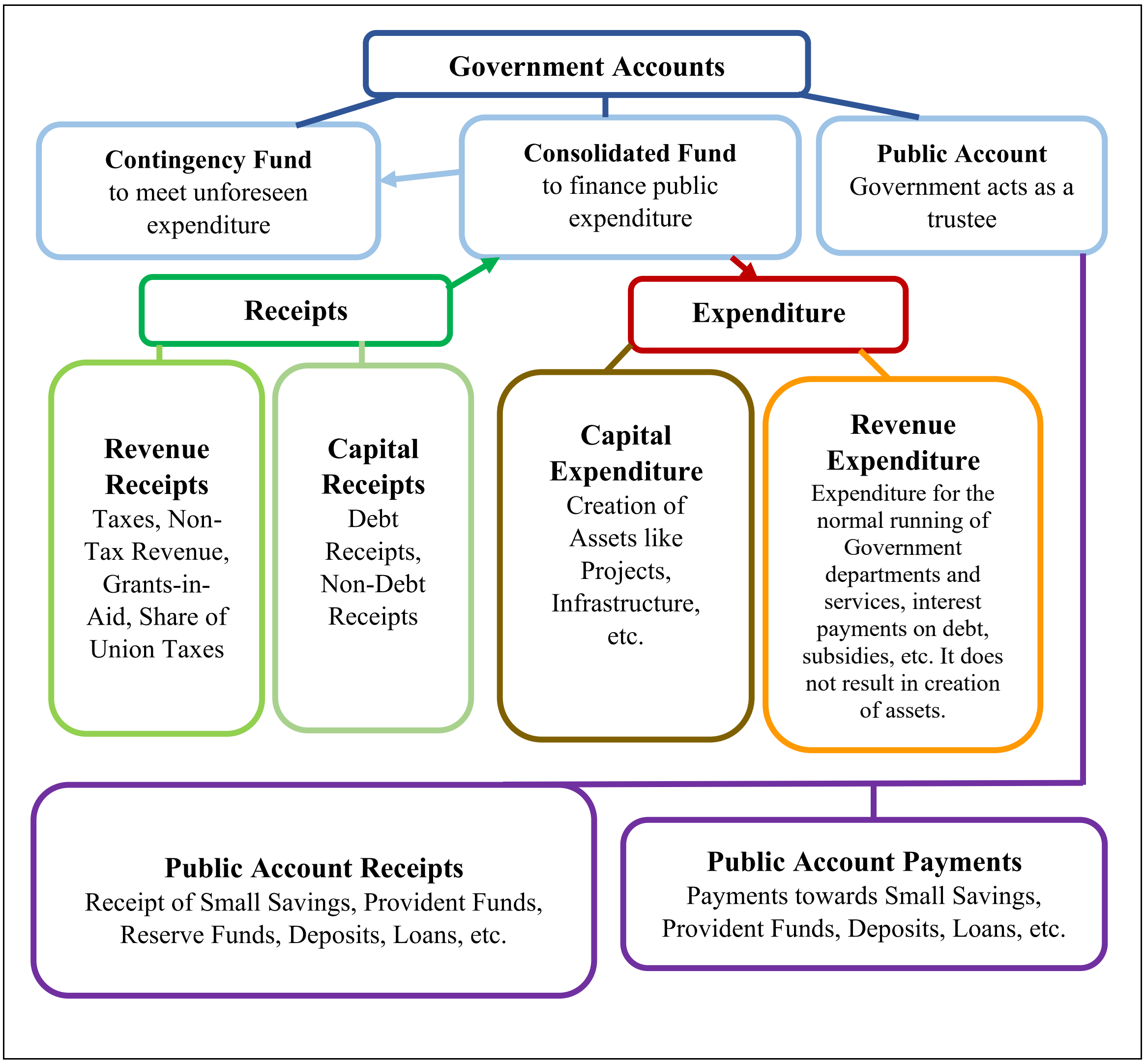
2. **Contingency Fund of the State (Article 267(2) of the Constitution of India)**

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 authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major heads relating to the Consolidated Fund of the State.

3. **Public Accounts of the State (Article 266(2) of the Constitution)**

Apart from the above, 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 repayables like 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 is not subject to the vote of the Legislature.

Structure of Government Accounts



EXECUTIVE SUMMARY

Executive Summary

West Bengal's economy recorded a moderate growth (9.91 *per cent*) in Financial Year (FY) 2024-25 compared to previous year. The Gross State Domestic Product (GSDP) (at current prices) grew at a Compounded Annual Growth Rate (CAGR) of 9.57 *per cent* from ₹ 7.97 lakh crore in 2015-16 to ₹ 18.15 lakh crore in FY 2024-25.

During FY 2024-25, the State recorded a Revenue Deficit of ₹ 39,727 crore (2.19 *per cent* of GSDP). The Fiscal Deficit of the State was ₹ 61,924 crore (3.41 *per cent* of GSDP), which was within the FRBM target of 3.50 *per cent* of GSDP. Total liabilities stood at 38.66 *per cent* of GSDP in 2024-25, breaching the FRBM target of 38.00 *per cent*.

Ten year trend analysis, covering the period from 2015-16 to 2024-25, of major fiscal and economic parameters of the State showed that Revenue Expenditure increased at a faster pace (CAGR of 8.78 *per cent*) *vis-a-vis* Revenue Receipts (CAGR of 7.69 *per cent*). Consequently, the State incurred Revenue Deficits throughout the period from 2015-16 to 2024-25. During this decade, Fiscal Deficit also expanded sharply at a CAGR of about 12.83 *per cent* leading to greater dependence on borrowings.

Overall, the growing revenue deficit and rising fixed liabilities create risks for the State's financial health, even though the fiscal deficit is within the limit prescribed in WBFRBM (Amendment) Act 2025. Persistently high committed expenditure on salaries, pensions and interest payments coupled with increasing subsidy and social sector commitments constrained fiscal correction. The State was thus unable to create the fiscal space necessary for capital investment.

Revenue Receipts

Revenue Receipts (₹ 2,13,700 crore) though grew by 6.71 *per cent* in FY 2024-25, it did not fully match economic growth as revenue buoyancy (0.68) and State's own revenue buoyancy (0.92) stayed below one, indicating limited responsiveness of revenue collections to economic growth. While Grants-in-Aid from GoI showed a decreasing trend and the devolution (State's share of Union Taxes and Duties) increased, the contribution of overall transfers from GoI to the revenue stood at 52 *per cent* in FY 2024-25 *vis-à-vis* 56 *per cent* in FY 2020-21. This highlighted the need for stronger own revenue mobilisation by the State.

Revenue Expenditure

Revenue Expenditure consistently accounted for over 112 *per cent* of Revenue Receipts during FYs 2020-25 and stood at 118.59 *per cent* in FY 2024-25, reflecting fiscal stress. Its significant share in total expenditure indicates structural rigidity and leaves little fiscal space for capital investment. The share of Committed Expenditure within Revenue Expenditure ranged between 54.93 *per cent* and 62.86 *per cent* during FYs 2020-25, and as a proportion of Revenue Receipts between 64 *per cent* and 75 *per cent* over the same period. This highlights that a large portion of the State's receipts are being used just to meet fixed obligations. It was noted that in FY 2024-25, 41 *per cent* of the revenue expenditure was met from net borrowings adding to future liabilities.

The committed expenditure (₹ 1,39,202 crore) coupled with Subsidy expenditure (₹ 19,444 crore) absorbed nearly 74 *per cent* of Revenue Receipts of West Bengal in FY 2024-25 leaving only 26 *per cent* fiscal space for developmental and capital spending. Compared to the previous year, in FY 2024-25 subsidy increased sharply by ₹ 8,968 crore (85.61 *per cent*). The increase was mainly due to increase of ₹ 5,858 crore on account of State Subsidy for purchase of paddy for distribution of Rice in PDS and ₹ 282 crore on account of Subsidy to West Bengal State Electricity Distribution Company Limited for subsidisation in power tariff to its consumers.

Capital Expenditure

Capital expenditure (₹ 21,622 crore) during FY 2024-25 constituted only 1.19 *per cent* the GSDP of the State. In FY 2024-25, it fell by 25 *per cent* (₹ 7,341 crore) *vis-à-vis* the previous financial year (₹ 28,963 crore). Audit found that, during FY 2024-25, the State Government misclassified ₹ 1,031.84 crore of expenditure of Revenue nature as Capital Expenditure, which inflated the Capital Expenditure to that extent.

Liabilities

As of March 2025, overall outstanding liability of the State stood at ₹ 7,01,724 crore. There was decline in the Debt-GSDP ratio from 42.60 *per cent* in FY 2020-21 to 38.66 *per cent* in FY 2024-25. High liabilities meant that a large share of future revenue would go towards debt servicing, which may reduce flexibility for future spending. Interest payments relative to revenue receipts fell from 22.77 *per cent* to 21.25 *per cent* during FY 2020-21 to FY 2024-25. However, the ratio of interest payments to revenue receipts exceeded the normative cap during the five-year period, reflecting a rigid expenditure structure and rising debt-servicing burden, which limited the resources available for developmental spending.

Of the total outstanding public debt (₹ 6,11,645 crore), more than 30 *per cent* will become payable in the ensuing seven years {₹ 1,87,547 crore (30.66 *per cent*)}. Overall, high repayment ratios, recurring primary deficits and heavy interest burden point to underlying fiscal stress. The State needs to continue to strive to increase revenue, manage expenditure efficiently and borrow prudently to strengthen long-term debt sustainability and fiscal resilience.

Budgetary Management

During FY 2024-25, against the total budget provision of ₹ 3,90,638.04 crore, the State incurred an expenditure of ₹ 3,19,975.79 crore, resulting in an overall savings of ₹ 70,662.25 crore (18.09 *per cent*). Similar trend of savings ranging between 19.31 *per cent* to 20.99 *per cent* was observed during FY 2020-21 to FY 2023-24.

It was noticed that during FY 2024-25, supplementary provisions of ₹ 4,489.31 crore in 16 grants proved unnecessary, as the expenditure did not come up to even the original provisions. Similarly, supplementary provisions of ₹ 5,119.18 crore in 13 grants proved excessive as full amount of supplementary provisions could not be utilised. This points not only to inefficient financial planning but also raises doubt about capacity of the State to spend efficiently.

Though there was overall savings, during FY 2024-25, excess expenditure of ₹ 13,486.92 crore was incurred under seven grants and one appropriation which requires regularisation as per Article 205 (1) (b) of the Constitution. Such unregularised excess expenditure pertaining to the FYs 2009-24 came to ₹ 57,263.62 crore.

Single Nodal Agency (SNA) and SNA-SPARSH

As per the PFMS portal, the State Government received ₹5,889.49 crore being Central share during FY 2024-25 in its Treasury account. The State Government transferred Central share of ₹ 5,604.85 crore and State share of ₹ 12,447.11 crore to the SNAs during FY 2024-25. As per PFMS portal, ₹ 8,296.51 crore were lying unspent in the bank accounts of SNAs as on 31 March 2025.

Government of West Bengal initiated the process of onboarding to SNA-SPARSH platform in January 2025. The funds lying in the SNA Accounts were to be refunded before onboarding to SNA-SPARSH. Audit noted that only 14 CSSs started functioning through SNA-SPARSH instead of the existing 67 SNAs in the State till March 2025. Again, in 11 out of 14 CSSs, an amount of ₹ 93.89 crore was lying under the concerned SNA accounts till 31 March 2025.

Non-transfer of Cess Proceeds

Cess proceeds amounting to ₹ 1,809.66 crore, credited to the Consolidated Fund of the State, during FY 2024-25, had not been transferred to the Public Account as the GoWB did not create specific funds to transfer these proceeds. This resulted in understatement of Revenue Deficit, Fiscal Deficit and cumulative liabilities in Public Account.

Utilisation Certificates

As of 31 March 2025, UCs amounting to ₹ 1,35,686 crore were outstanding compared to ₹ 2,56,106 crore in the beginning of FY 2024-25 registering a decline of 47 *per cent* pointing to positive efforts taken by the Government. However, Government needs to monitor this aspect closely as non-submission of UCs is fraught with the risk of misutilisation.

Adjustment of Abstract Contingent Bills

As of 31 March 2025, 4,454 Abstract Contingent (AC) bills amounting to ₹ 568.98 crore remained pending adjustment, including 807 AC bills (₹133.87 crore) drawn in FY 2024-25. It was noted that the amount of outstanding AC Bills reduced by 14 *per cent* in FY 2024-25 relative to FY 2023-24 (₹ 661.97 crore in 6,081 bills). Considering that non-adjustment of advances for long periods is fraught with the risk of misappropriation, close monitoring by respective DDOs is required for ensuring submission of Detailed Contingent bills.

Operation of Personal Deposit Account

During FY 2024-25, an amount of ₹ 535.59 crore was transferred from the Consolidated Fund of the State to PD Accounts. Audit noted that out of the transfers of ₹ 535.59 crore during the year, ₹ 180.49 crore (34 *per cent*) was transferred in March 2025, of which ₹ 53.62 crore was transferred on the last working day of March 2025 indicating an attempt to circumvent the lapsing of budget provision. Audit also came across cases where funds were parked in the PD accounts despite West Bengal Treasury Rule prescription to remit the unutilised funds in PD Accounts at the end of the financial year back to the Consolidated Fund.

Submission of Accounts of Autonomous Bodies (ABs)

As of 30 September 2025, out of 94 ABs that were required to submit their annual accounts to the CAG of India, only three ABs had submitted accounts up to 2024-25. Of the remaining 91 ABs, five had not submitted accounts since their inception and two since 1998-99. There were 14 ABs, the accounts of which have not been submitted for more than six years. In total, against 91 ABs, 421 annual accounts due up to 2024-25 remained pending as of 30 September 2025.

CHAPTER I

Overview of Finances of the State

Chapter I Overview of Finances of the State

This chapter provides a snapshot of West Bengal's finances for the FY 2024-25, covering demographics, economic indicators, and the State's fiscal status. It analyses revenue and expenditure trends in the State, debt levels, and fiscal deficits, and highlights persistent imbalances and reliance on borrowings.

1.1 Profile of the State

West Bengal, located in eastern India, spans 88,752 sq. km with 23 districts and about 40,203 villages, and has a predominantly service-oriented economy along with agriculture and industry. The State's population is estimated at 10.02 crore[1] (7.07 *per cent* of India's total population), with a population density of 1,127 persons per sq. km.

This section provides an overview of the State's demography, Gross State Domestic Product (GSDP) and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in the **Table 1.1** below.

Table 1.1: Demographic profile of the State

Particulars	West Bengal	National average
Rural Population (in *per cent*)*	62.37	64.30
Urban Population (in *per cent*)*	37.63	35.70
Population density *per* sq. km*	1,127	430
Sex Ratio *per* 1,000 Males*	963	947
Infant Mortality Rate per 1,000 live births *(Sample Registration System (SRS) Bulletin 2023, Statistical Report, September 2025)*	17	25
Maternal Mortality Rate (Maternal deaths per 1,00,000 women aged 15-49 years) *(Special Bulletin on Maternal Mortality in India 2021-23, Sample Registration System, Statistical Report, September 2025)*	5	5
Total Fertility Rate *(National Family Health Survey-5 (NFHS-5), 2019-21)*	1.64	1.99
Life Expectancy at Birth (in years) *(SRS based Abridged Life Tables 2019-23)*	72.5	70.3
Population below Poverty Line (in *per cent*) *(National Multidimensional Poverty Index 2023, 17 July 2023, NITI Aayog)*	11.89	14.96
Literacy Rate (*per cent*) *(Periodic Labour Force Survey (PLFS) 2023-24)*	82.6	80.9

**Source: Projected figure for 2025 in the Report of the Technical Group on Population Projections, 2011-2036 (July 2020) issued by the Ministry of Health & Family Welfare, GoI, using data from the Census of India 2011*

[1] *Based on the projected figures for 2025 in the Report of the Technical Group on Population Projections, 2011-2036 (July 2020) issued by the Ministry of Health & Family Welfare, GoI, using data from the Census of India 2011*

1.1.2 Economy of the State

GSDP and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

1.1.2.1 Gross State Domestic Product and Per Capita Income

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level. Both these indicators reflect the economic development and overall progress in the State. The trends of GSDP and GDP over the last five years are given in **Table 1.2** below.

The Year on year (Y-o-Y) growth of GSDP and GDP and the contribution of GSDP to the GDP of the country, is given in **Chart 1.1.**

Besides the above, Per Capita Income[2] (PCI) of the country and PCI of the State are also depicted in **Table 1.2** and **Chart 1.2**.

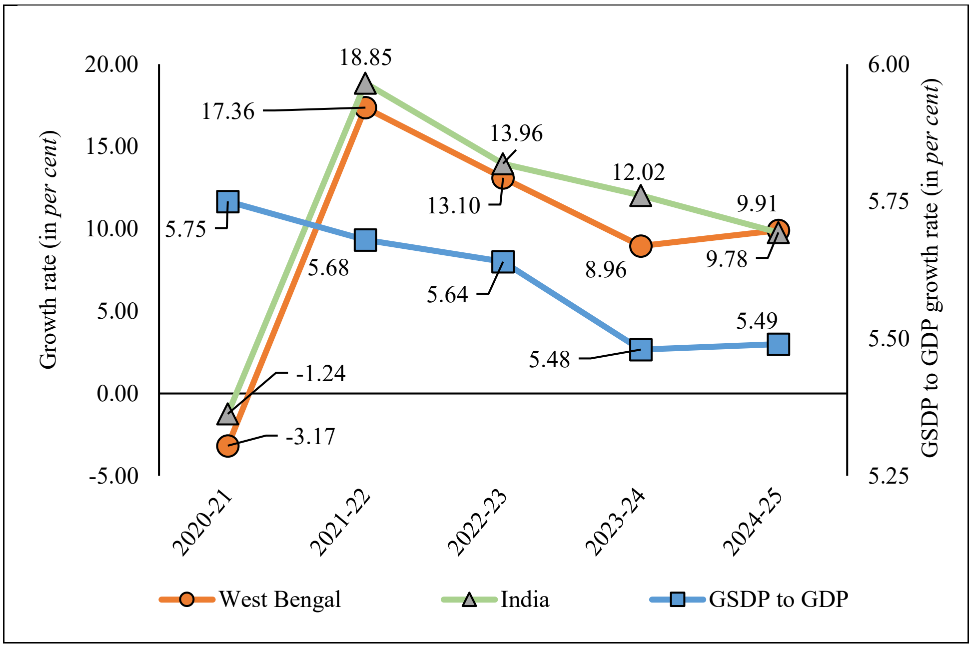
Table 1.2: Trends in GSDP compared to GDP of India (at current prices)

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
GDP of India (₹ in crore)	1,98,54,096	2,35,97,399	2,68,90,473	3,01,22,956	3,30,68,145
GSDP of West Bengal (₹ in crore)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
PCI of India (in ₹)	1,27,244	1,50,906	1,69,145	1,88,892	2,05,324
PCI* of West Bengal (in ₹)	1,05,108	1,22,883	1,37,909	1,49,515	1,63,467

Note: The GDP figures shown against 2023-24 and 2024-25 are First Revised Estimates (FRE) and Provisional Estimates (PE) respectively, while the data for 2022-23 is the Final Estimates (FE).
Source: Data released by the Ministry of Statistics and Programme Implementation (MoSPI), Government of India dated 30 May 2025 (for GDP) and 01 August 2025 (for GSDP)
**For the years 2020-21 to 2024-25, the figures of Per Capita Net State Domestic Product (NSDP) of West Bengal, as reported in the latest MoSPI release dated 01 August 2025, have been used as the State's Per Capita Income (PCI).*

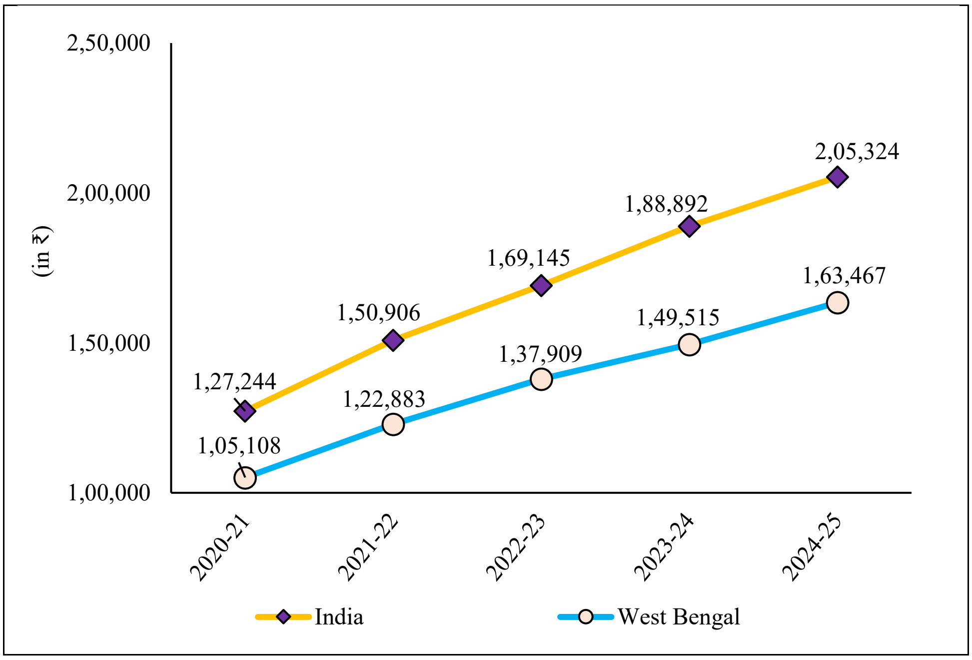
[2] *Per Capita Income (PCI) of a country is obtained by dividing the Net National Product (NNP) of the country by the mid-year projected population of that country. Similarly, PCI of a State is obtained by dividing the Net State Domestic Product (NSDP) of the State by the mid-year projected population of that State.*

Chart 1.1: Y-o-Y growth of GDP & GSDP and GSDP to GDP growth rate



Source: Ministry of Statistics and Programme Implementation (MoSPI), GoI

Chart 1.2: Per Capita Income of India and West Bengal



Source: Ministry of Statistics and Programme Implementation (MoSPI), GoI
Note: For the years 2020-21 to 2024-25, the figures of Per Capita Net State Domestic Product (NSDP) of West Bengal, as reported in the latest MoSPI release dated 01 August 2025, have been used as the State's Per Capita Income (PCI).

As seen from the **Chart 1.1**, post the economic contraction experienced by the State in 2020-21 due to the adverse impacts of the COVID-19 pandemic, there was a robust rebound in 2021-22 in the GSDP figures. However, after this sharp recovery, the State's growth rate declined between 2022-24, followed by a marginal improvement to 9.91 *per cent* in FY 2024-25.

Chart 1.2 shows that West Bengal's Per Capita Income (PCI) has consistently remained below the national average, despite steady year-on-year growth. While both India and the State recorded rising PCI levels, the gap between them persisted and widened gradually during 2020-21 to 2024-25. This indicates that West Bengal's income growth, though positive, has not kept pace with the national trajectory.

1.1.2.2 Sectoral contribution to GSDP

The sectoral contribution by various sectors to GSDP during 2024-25 and sectoral growth in GSDP during the last five years are depicted in **Chart 1.3** and **Chart 1.4** respectively.

Chart 1.3: Sectoral Contribution in GSDP for 2024-25

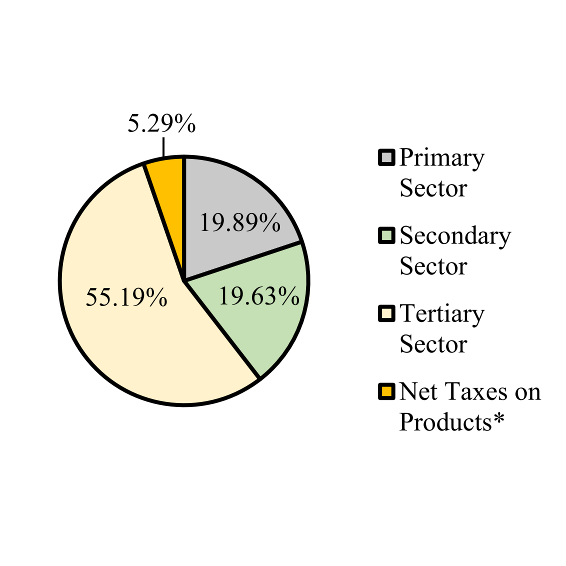
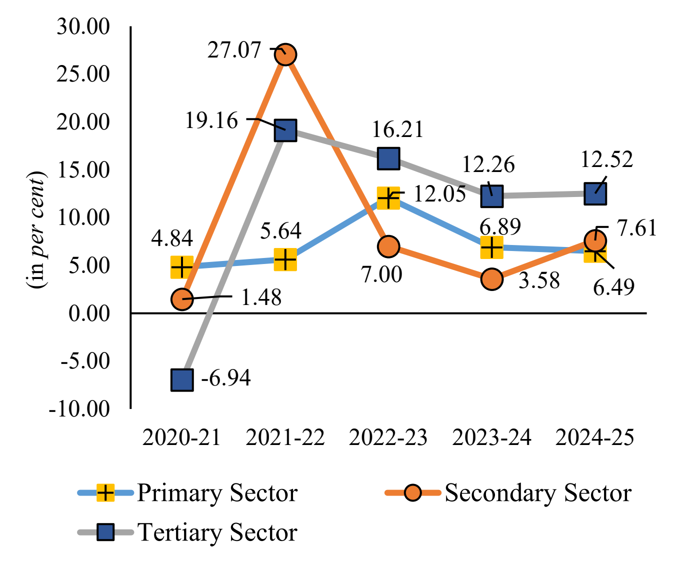


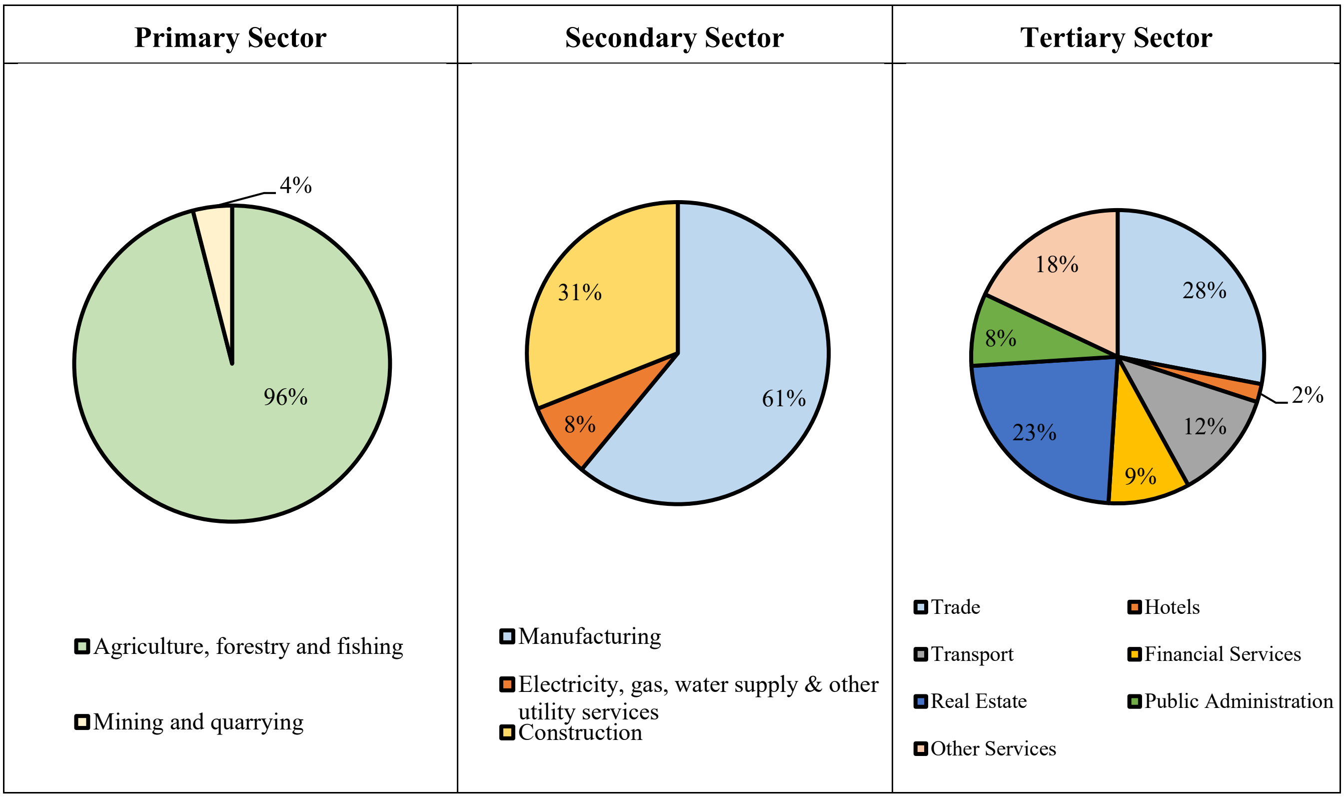
Chart 1.4: Sectoral growth in GSDP



Source: Ministry of Statistics and Programme Implementation (MoSPI), GoI
**Net Taxes on Products = Taxes on Products - Subsidies on Products*

Chart 1.5 shows the composition of each sector during FY 2024-25, in terms of its major contributing segments.

Chart 1.5: Sector-wise distribution, FY 2024-25



Source: Ministry of Statistics and Programme Implementation (MoSPI), GoI

The analysis of sectoral trends from **Chart 1.3** indicates that the tertiary sector continues to dominate West Bengal's economy, contributing nearly 55 *per cent* of GSDP in 2024-25, while the primary and secondary sectors account for 20 *per cent* each.

Chart 1.4 shows that both the secondary and tertiary sectors witnessed sharp post-pandemic recovery in 2021-22 but continued to fall during 2022-24 before stabilising in 2024-25, with the tertiary sector emerging as the principal driver of GSDP. The primary sector remained volatile, recording only modest growth in recent years.

A closer look at sectoral composition, presented in **Chart 1.5**, shows that the primary sector is dominated by agriculture, forestry and fishing (96 *per cent*), while the secondary sector is led by manufacturing (61 *per cent*) and construction (31 *per cent*). The tertiary sector is more diversified, with major contributions from (i) trade & repair services, (ii) public administration, (iii) real estate and (iv) transport, storage, communication & services related to broadcasting.

Overall, West Bengal's economy remains service-driven, with manufacturing regaining strength and agriculture providing stability but limited growth potential.

1.1.3 Snapshot of Finances

Table 1.3 shows the details of actual financial results of State Government of West Bengal for the years 2023-24 and 2024-25 *vis-à-vis* Budget Estimates (BE), Revised Estimates (RE) and GSDP for the year 2024-25.

Table 1.3: Snapshot of Finances

Sl. No.	Components	2023-24	2024-25				
		Actuals	BE	RE	Actuals	Percentage of Actuals to BE	Percentage of Actuals to GSDP
		(₹ in crore)					
1.	Tax Revenue	1,74,958	1,95,249	1,95,873	1,94,807	99.77	10.73
(i)	*Own Tax Revenue*	*89,986*	*1,02,349*	*99,863*	*97,994*	*95.74*	*5.40*
(ii)	*Share of Union taxes/ duties*	*84,972*	*92,900*	*96,010*	*96,813*	*104.21*	*5.33*
2.	Non-Tax Revenue	3,238	6,318	3,287	3,688	58.37	0.20
3.	Grants-in-aid and Contributions	22,072	34,684	28,431	15,205	43.84	0.84
4.	**Revenue Receipts (1+2+3)**	**2,00,268**	**2,36,251**	**2,27,591**	**2,13,700**	**90.45**	**11.77**
5.	Recovery of Loans and Advances	1,456	187	223	128	68.45	0.01
6.	Miscellaneous Capital Receipts/ Other Receipts	0	0	0	0	-	0.00
7.	Non-Debt Receipts (4+5+6)	2,01,724	2,36,438	2,27,814	2,13,828	90.44	11.78
8.	Borrowings and other Liabilities*	53,992	68,248	73,019	61,924	90.73	3.41
9.	**Capital Receipts (5+6+8)**	**55,448**	**68,435**	**73,242**	**62,052**	**90.67**	**3.42**
10.	**Total Receipts (4+9)**	**2,55,716**	**3,04,686^**	**3,00,833^**	**2,75,752**	**90.50**	**15.19**
11.	**Revenue Expenditure**	**2,25,959**	**2,68,203**	**2,70,853**	**2,53,427#**	**94.49**	**13.96**
12.	Interest Payments	42,621	45,269	46,215	45,406	100.30	2.50
13.	Capital Expenditure	28,963	35,865	29,147	21,622#	60.29	1.19
14.	Loans and advances	794	620	832	703	113.39	0.04
15.	**Total Expenditure (11+13+14)**	**2,55,716**	**3,04,688^**	**3,00,832^**	**2,75,752**	**90.50**	**15.19**
16.	**Revenue Deficit (11-4)**	**25,691**	**31,952**	**43,262**	**39,727[3]**	**124.33**	**2.19**
17.	**Fiscal Deficit (15-7)**	**53,992**	**68,250**	**73,018**	**61,924[4]**	**90.73**	**3.41**
18.	**Primary Deficit (17-12)**	**11,371**	**22,982**	**26,802**	**16,518[5]**	**71.88**	**0.91**

Source: Finance Accounts

**Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.*

#Revenue Expenditure (RE) of ₹ 1,031.84 crore was wrongly booked as Capital Expenditure (CE). Non-recoupment of the Contingency Fund and non-transfer of Cess/Fee/Surcharge further understated RE by ₹ 1.17 crore and ₹ 1,809.66 crore respectively. Hence, the actual RE for 2024-25 would be ₹ 2,56,269.67 crore instead of ₹ 2,53,427 crore. Similarly, CE was understated by ₹ 4.40 crore due to non-recoupment of the Contingency Fund. The actual CE for 2024-25 would be ₹ 20,594.56 crore instead of ₹ 21,622 crore.

^Difference of ₹ 1 or 2 crore is due to rounding.

From **Table 1.3**, it is evident that in FY 2024-25, West Bengal's dependence on borrowings remains significant. The State's resource mobilisation weakened, driven by almost 42 *per cent* shortfall in Non-Tax Revenue

[3] *Post-Audit adjusted Revenue Deficit is ₹ 42,569.67 crore.*
[4] *Post-Audit adjusted Fiscal Deficit is ₹ 63,739.23 crore.*
[5] *Post-Audit adjusted Primary Deficit is ₹ 18,333.23 crore.*

compared to the BE. Grants-in-aid and Contributions were also significantly lower, at 56 *per cent* below the BE. Capital Expenditure was compressed to 60 *per cent* of the budget estimates, indicating that borrowings were utilised largely to meet revenue expenditure rather than asset creation.

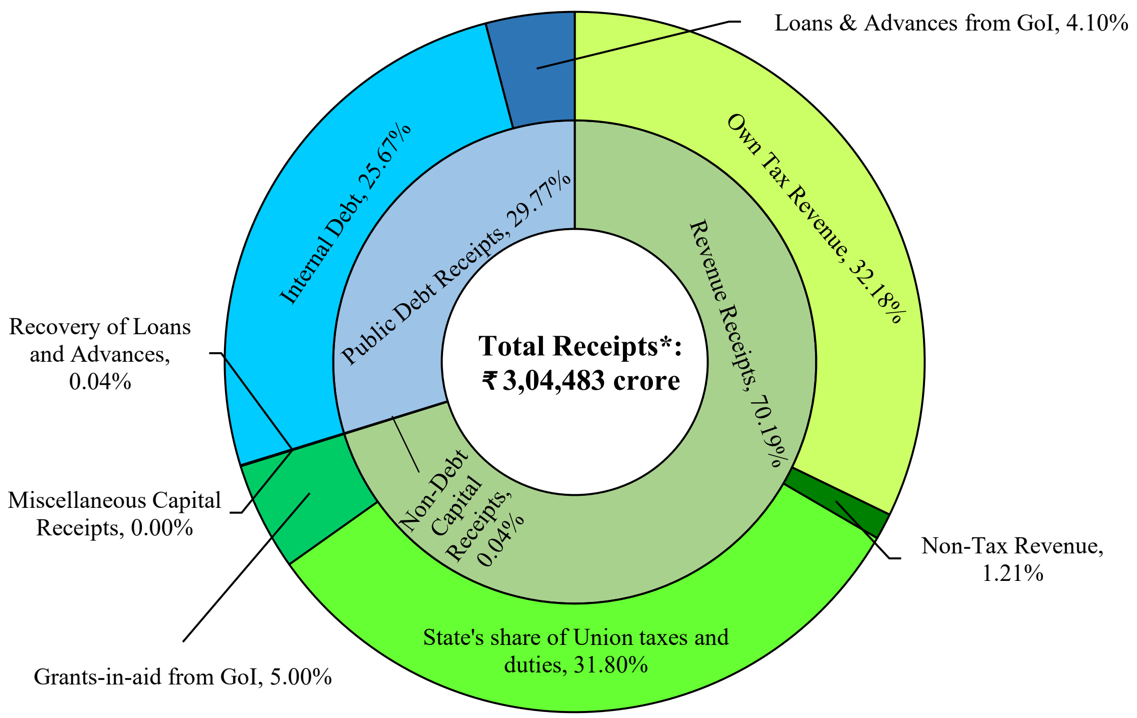
The growing revenue deficit and rising fixed liabilities create risks for the State's financial health, even though the fiscal deficit is still within the limit prescribed in WBFRBM (Amendment) Act 2025. Besides, Capital Expenditure of the State also remained 40 *per cent* below the BE. The details of State Government Finances for FY 2020-21 to 2024-25 is given in ***Appendix 1.1***.

1.1.4 Sources and Application of Funds

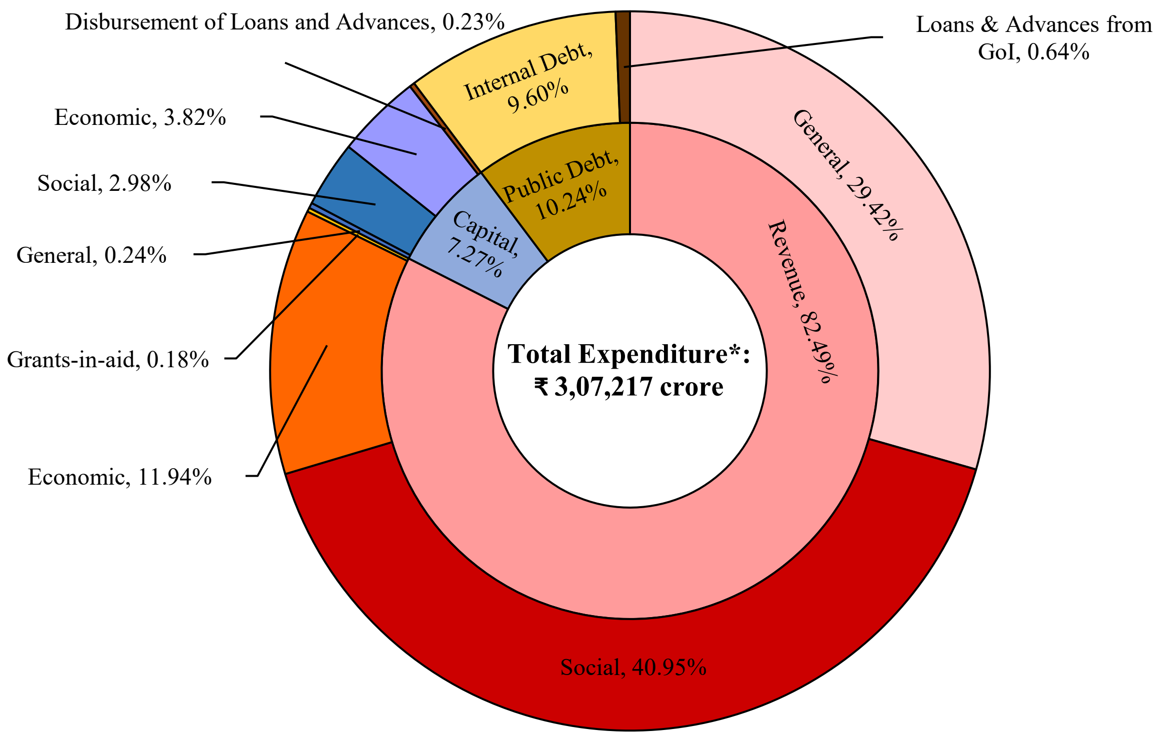
Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.6**.

Chart 1.6: Details of sources and application of funds during 2024-25

(a) Sources of Funds



(b) Application of Funds



Source: Finance Accounts

**'Total Receipts' refer to 'Total Receipts in the Consolidated Fund' whereas 'Total Expenditure' refers to 'Total Expenditure out of the Consolidated Fund'.*

Chart 1.6 shows that-

- The State's finances continued to be primarily revenue-driven, with Own Tax Revenue and the State's share of Union Taxes and Duties forming the major sources of funds.
- Non-Tax Revenue and Non-Debt Capital Receipts together formed a negligible share (1.25 *per cent*) of total Receipts in the Consolidated Fund, reflecting limited revenue diversification.
- A substantial portion of resources was mobilised through borrowings, reflecting continued dependence on debt to finance the expenditure of the State.
- On the expenditure side, revenue expenditure dominated, with social and general services together accounting for the major share of total spending.
- Capital expenditure remained relatively low i.e., only 7.27 *per cent* of the total expenditure out of the Consolidated Fund, suggesting limited emphasis on creation of long-term assets and infrastructure.
- The predominance of revenue expenditure indicates that a large share of resources is being used for current consumption, reducing fiscal space for productive investments.

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

1.1.5 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.3*** gives an abstract of the balances of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of progressive Capital Expenditure, loans and advances given by the State Government and cash balances. A summarised position of the cumulative balances of assets and liabilities as on 31 March 2024 and 2025, for the financial years 2023-24 and 2024-25, is presented in **Table 1.4**.

Table 1.4: Summarised position of Assets and Liabilities

Liabilities					Assets				
Components		**2023-24** (₹ in crore)	**2024-25** (₹ in crore)	***Per cent* increase**	**Components**		**2023-24** (₹ in crore)	**2024-25** (₹ in crore)	***Per cent* increase**
Consolidated Fund									
A	Internal Debt	5,23,402	5,72,056	9.30	A	Gross Capital Expenditure	2,19,596	2,41,217	9.85
B	Loans and Advances from GoI	37,181*	39,589	6.48	B	Loans and Advances	16,971	17,547	3.39
					C	Appropriation to Contingency Fund	0	0	-
Contingency Fund		**200**	**200**	**0.00**	**Contingency Fund**		**53**	**6**	**(-)88.68**
Total		**5,60,783**	**6,11,845**	**9.11**	**Total**		**2,36,620**	**2,58,770**	**9.36**
Public Account									
A	Small Savings, Provident Funds, etc.	23,872	25,237	5.72	A	Advances	29	29	0.00
B	Deposits	53,921	56,370	4.54	B	Remittance	(-)1	(-)1	0.00
C	Reserve Funds	21,103	24,710	17.09	C	Suspense and Miscellaneous	(-)3,138	(-)3,983	(-)26.93
D	Remittances	-	-	-	**Cash balance (including investment in Earmarked Funds)[6]**		**37,988**	**43,568**	**14.69**
Total		**98,896**	**1,06,317**	**7.50**	**Total**		**34,878**	**39,613**	**13.58**
					Adjustment of total repayment in 2023-24 and 2024-25 against back-to-back loan received in lieu of GST compensation for the years 2020-21 and 2021-22		**-**	**(-)8,129@**	**-**
					Deficit in Revenue Account		**3,88,181**	**4,27,908**	**10.23**
Total		**6,59,679**	**7,18,162**	**8.87**	**Total**		**6,59,679**	**7,18,162**	**8.87**

Source: Finance Accounts

**inclusive of ₹ 8,129 crore which was reduced from opening balance of 2024-25 due to proforma correction on account of repayment of back-to-back loan by Central Government.*

@On the assets side, cumulative balance as on 31.03.2025 has been adjusted by reducing ₹ 8,129 crore due to proforma correction on account of back-to-back loan by the Central Government.

[6] *includes investment in Earmarked Fund of ₹ 14,662 crore and ₹ 16,238 crore at the end of 2023-24 and 2024-25, respectively*

As of 31 March 2025, the State's liabilities grew moderately, mainly due to higher balances of internal debt and loans & advances from GoI, along with a rise in Public Account obligations. On the assets side, growth was supported by increases in the cumulative balances of capital expenditure and cash balances. In contrast, the cumulative balances of Loans and Advances extended by the State registered only a marginal growth.

1.1.6 Ten-year Trend Analysis of Major Fiscal Parameters

A comprehensive ten-year trend analysis covering the period from 2015-16 to 2024-25 of the major fiscal and economic parameters of the State (presented in ***Appendix 1.4***), has been carried out to provide a long-term perspective on the State's fiscal sustainability. The analysis includes the calculation of the Compound Annual Growth Rate (CAGR) for each component over the ten-year period. It enables an assessment of the structural strengths and weaknesses of the State's finances, identifies emerging risks and highlights systemic trends that have influenced the fiscal position over the decade.

➢ **Revenue Receipts**

Revenue Receipts mostly registered a steady upward movement over the last ten years, recording a CAGR of about 7.69 *per cent*. This growth was primarily driven by higher own tax revenue and an increase in the State's share of Union taxes and duties (except decline in 2019-20 and 2020-21). However, the pace of revenue growth was insufficient to keep up with the faster rise in revenue expenditure, resulting in the State remaining in a continuous revenue deficit.

- **Own Tax Revenue**

  Own Tax Revenue grew at a CAGR of 9.73 *per cent*, reinforcing its position as the State's primary revenue source. This growth was supported by improvement in GST collection and higher collections from State Excise, taxes and duties on electricity, taxes on vehicles, *etc.*

- **Non-Tax Revenue**

  Non-Tax Revenue showed an inconsistent growth, increasing by only about at 7.89 *per cent* CAGR. The year-to-year fluctuations were mainly due to variable receipts from royalties, fees, user charges and returns from State PSUs.

- **State's Share in Union Taxes and Duties**

  The State's share in Union Taxes and Duties grew at a moderate CAGR of around 11.22 *per cent*. The trend was uneven between 2015-16 and 2020-21, with a noticeable decline during the pandemic years. However, it increased steadily from 2020-21 onwards. Thus, this component continues to play a significant role in the State's fiscal stability.

- **Grants-in-Aid from Government of India**

  Grants-in-Aid from GoI declined sharply in the latter part of the ten-year period, particularly in 2023-24 and 2024-25 due to reductions in grants for Centrally Sponsored Schemes and Finance Commission transfers.

➢ **Revenue Expenditure**

Revenue Expenditure increased at a faster pace than Revenue Receipts, growing at about 8.78 *per cent* CAGR. The continued dominance of revenue expenditure over revenue receipts kept the State in a revenue deficit throughout the decade. Rising committed expenditure further reduced financial flexibility.

- **Interest Payments**

  Interest Payments increased due to the rise in public debt and it increased at a CAGR of about 7.79 *per cent*. This rising interest burden consumed a large share of revenue expenditure, while reducing funds available for developmental expenditure. It highlights the need for better debt management and stronger revenue growth.

- **Subsidies**

  Subsidies rose at a CAGR of about 16.04 *per cent*, with sharp increases during and after the pandemic (from 2020-21 onwards), reflecting expanded welfare spending. The growing subsidy burden requires periodic review to ensure that such expenditure does not strain the State's finances.

➢ **Capital Receipts**

Capital Receipts grew at a CAGR of about 7.53 *per cent*, mainly because of increased borrowings, mostly in the last two FYs (2023-24 and 2024-25). Non-debt capital receipts, such as recoveries of loans and advances, remained minimal. This reflects a structural dependence on borrowings to finance capital expenditure and bridge fiscal gaps.

➢ **Capital Expenditure**

Capital Expenditure grew at a CAGR of around 6.35 *per cent* but showed significant fluctuations. Although Capital Expenditure was relatively higher in FYs 2017-18, 2018-19 and 2023-24 with respect to the total expenditure of those years, it remained low in the remaining FYs of the decade. This limited level of capital expenditure may hinder long-term asset creation and economic growth.

➢ **Revenue Deficit**

The State incurred a Revenue Deficit (RD) throughout the period from 2015-16 to 2024-25. The Revenue Deficit increased at a CAGR of about 17.80 *per cent* over the period. Despite an improvement in revenue receipts over the decade, revenue expenditure continued to exceed revenue receipts, mainly due to elevated committed expenditure, particularly on interest payments. Consequently, a part of borrowings was used to finance revenue expenditure, thereby reducing fiscal space.

- **Fiscal Deficit**

  Fiscal Deficit (FD) expanded sharply at a CAGR of about 12.83 *per cent*. From 2015-16 to 2018-19, the fiscal deficit exceeded the targets prescribed in MTFPSs[7] of the respective years, though it remained within the limits[8] prescribed under the WBFRBM (Amendment) Acts[9] for the years 2019-20 to 2024-25. The increase in FD was driven primarily by higher subsidies and persistent revenue shortfalls, leading to greater dependence on borrowings.

- **Primary Deficit**

  The State shifted from a small primary surplus (during 2015-16 and 2016-17) to a rising primary deficit. From 2017-18 to 2024-25, the primary deficit grew at a CAGR of 52.63 *per cent*, reflecting weak fiscal space and increasing expenditure rigidity.

- **Outstanding Liabilities**

  Outstanding liabilities more than doubled over the decade, growing at a CAGR of 9.66 *per cent*. The Debt-GSDP ratio remained persistently above the prescribed limit in MTFPSs[10] of the respective years for 2015-16 to 2018-19 and above the targets[11] prescribed in the WBFRBM (Amendment) Acts 2020 and 2025 for the years 2019-20 to 2024-25, signifying continued dependence on borrowings for financing fiscal gaps.

The gains with respect to good performance in own tax mobilisation and steady GSDP growth, were overshadowed by high expenditure, rising debt and persistent revenue deficits. To strengthen fiscal sustainability, the State needs to improve revenue mobilisation (especially non-tax revenue), rationalise subsidies, improve the efficiency of capital expenditure and manage debt more prudently.

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of

[7] *Targets prescribed for FD/GSDP for **2015-16:** 1.70 (Actual: 2.62); **2016-17:** 1.96 (Actual 2.91), **2017-18:** 1.95 (Actual: 2.97) and **2018-19:** 2.07 (Actual: 3.04)*

[8] *Targets prescribed for FD/GSDP for **2019-20:** 3.34 (Actual: 3.12); **2020-21:** 5.00 (Actual 3.91);2021-22: 5.00 (Actual: 3.77); 2022-23: 4.00 (Actual: 3.29); 2023-24: 3.50 (Actual: 3.27) and 2024-25: 3.50 (Actual 3.41)*

[9] *WBFRBM (Amendment) Acts 2020, 2021, 2022, 2024 and 2025*

[10] *Targets prescribed for Debt/GSDP for **2015-16:** 31.86 (Actual: 38.38); **2016-17:** 33.72 (Actual 38.70); **2017-18:** 36.98 (Actual: 37.03) and **2018-19:** 34.33 (Actual: 35.69)*

[11] *Targets prescribed for Debt/GSDP for **2019-20:** 34.30 (Actual: 36.76); **2020-21:** 34.30 (Actual 42.60); **2021-22:** 34.30 (Actual: 40.03); **2022-23:** 34.30 (Actual: 38.61); **2023-24:** 34.30 (Actual: 38.56) and **2024-25:** 38.00 (Actual: 38.66)*

India and all money received by the State Government in repayment of loans forms part of the Consolidated fund of the State.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in **Table 1.5.**

Table 1.5: Trend in Revenue Receipts

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Revenue Receipts	**1,48,394**	**1,78,159**	**1,95,544**	**2,00,268**	**2,13,700**
Tax Revenue	**1,05,024**	**1,36,623**	**1,55,043**	**1,74,958**	**1,94,807**
Own Tax Revenue	60,287	71,082	83,608	89,986	97,994
State's share in Union taxes and duties	44,737	65,541	71,435	84,972	96,813
Non-Tax Revenue	**5,198**	**1,690**	**2,197**	**3,238**	**3,688**
Grants-in-aid from GoI	**38,172**	**39,846**	**38,304**	**22,072**	**15,205**
State's Own Revenue (Own Tax and Non-Tax Revenue)	65,485	72,772	85,805	93,224	1,01,682
GSDP (2011-12 Series)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
Year-on-year growth rates (in *per cent*)					
Revenue Receipts	3.83	20.06	9.76	2.42	6.71
State's Own Revenue	2.51	11.13	17.91	8.65	9.07
GSDP	(-)3.17	17.36	13.10	8.96	9.91
Buoyancy Ratios[12]					
Revenue Buoyancy w.r.t GSDP	-*	1.16	0.74	0.27	0.68
State's Own Revenue Buoyancy w.r.t GSDP	-*	0.64	1.37	0.96	0.92

Source: Finance Accounts (for Revenue Receipts) and MoSPI (for GSDP figures)
**Buoyancy Ratio was not calculated as GSDP growth was negative.*

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts are given in **Chart 1.7** and **Chart 1.8**.

[12] *Buoyancy ratio indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable.*

Chart 1.7: Revenue Receipts as percentage of GSDP

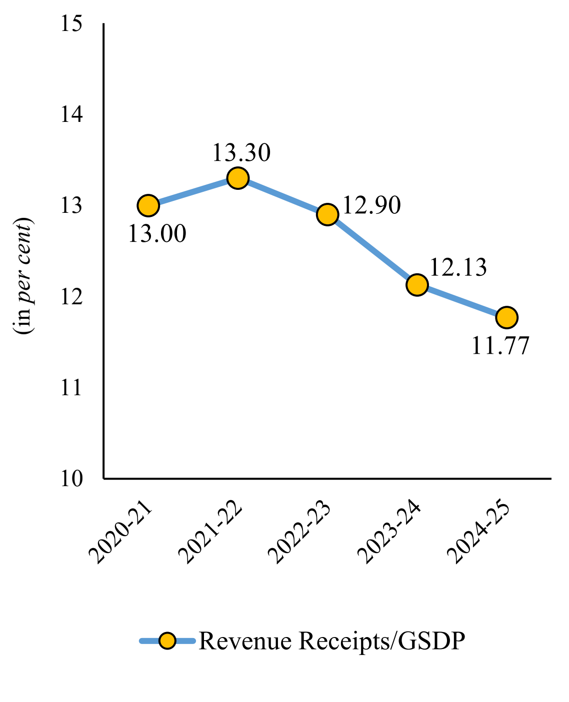
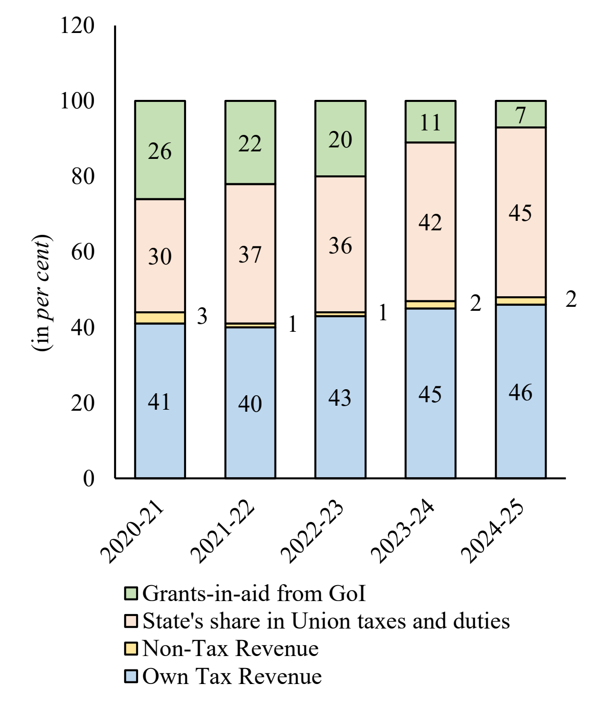


Chart 1.8: Contributions in Revenue Receipts



Source: Finance Accounts (for Revenue Receipts) and MoSPI (for GSDP figures)

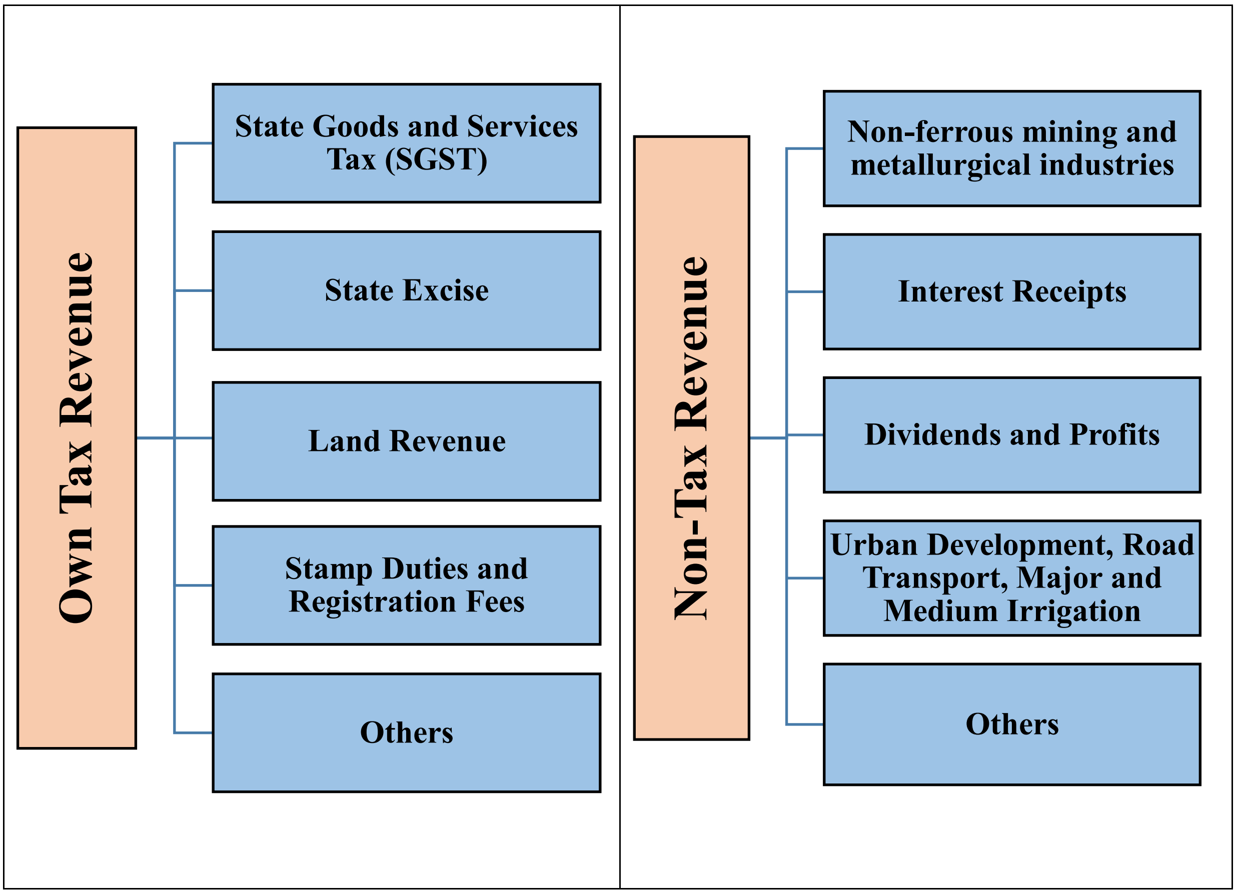
From the table and charts, it is evident that

- Revenue receipts grew in the last five years, mainly due to higher tax collections.
- Non-tax revenue remained low and volatile.
- While Grants from GoI showed a decreasing trend and the devolution (State's share of Union Taxes and Duties) increased, the contribution of overall transfers from GoI to the revenue reduced from 56 *per cent* in 2020-21 to 52 *per cent* in 2024-25. This highlights the need for stronger own revenue mobilisation by the State.
- Revenue growth did not fully match economic growth; revenue buoyancy stayed below one during 2022-23 to 2024-25, indicating limited responsiveness of revenue collections to economic growth.
- Own Tax Revenue and Central transfers (i.e. State's share in the devolution of Union taxes & duties and Grants-in-aid from GoI), continued to dominate the revenue structure.

Overall, good tax growth and economic performance were achieved, but fiscal stability is constrained by limited revenue sources and rising expenditure.

A. State's Own Resources

Chart 1.9: Details of State's Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023- 24, Budget Estimate (BE), Revised Estimate (RE) and Actuals of Own Tax Revenue for FY 2024-25 are given in **Table 1.6**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE and Actuals)

Own Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
	(₹ in crore)			
State Goods and Services Tax (SGST)	40,900	47,337	45,873	45,224
State Excise	17,908	21,846	20,444	19,521
Taxes on Sales, Trade, etc.	11,811	13,228	12,768	12,346
Land Revenue	3,967	3,470	4,140	3,526
Stamps and Registration Fees	6,497	7,301	7,885	8,511
Taxes on Vehicles	3,788	4,093	4,074	4,033
Others	5,115	5,074	4,679	4,833
Total	**89,986**	**1,02,349**	**99,863**	**97,994**

Source: Finance Accounts and Budget Publications

Table 1.6 shows that during FY 2024-25, Own Tax Revenue (₹ 97,994 crore) increased by 8.90 *per cent* compared to FY 2023-24 (₹ 89,986 crore).

However, it fell short of both BE (₹ 1,02,349 crore) and RE (₹ 99,863 crore) by ₹ 4,355 crore (4.25 *per cent*) and ₹ 1,869 crore (1.87 *per cent*) respectively, which indicates growth over previous year, but below Government's projection.

During FY 2024-25-

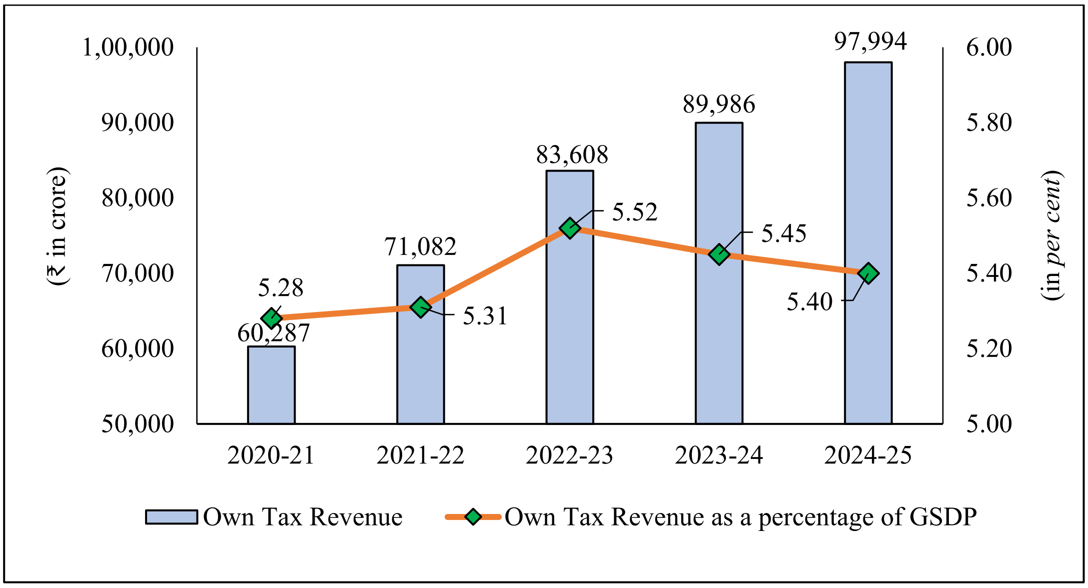
- **SGST** increased by 10.57 *per cent* to ₹ 45,224 crore compared to that of the previous year but remained below both the Budget Estimate (BE) and Revised Estimate (RE). Increases were attributable to increased Apportionment of IGST-Transfer-in of Tax (42 *per cent*) which indicated increased West Bengal-bound inter-state sales, better enforcement, etc.
- **State Excise** collection of ₹ 19,521 crore was higher than the collections of 2023-24, but remained 10.64 *per cent* below the BE of ₹ 21,846 crore. Increase in collections from country liquor (25 *per cent*) mainly contributed to the increase in 2024-25 (nine *per cent*).
- **Taxes on Sales, Trade, etc.** increased by 4.53 *per cent* to ₹ 12,346 crore compared to that of the previous year but remained below both the BE and RE.
- **Land Revenue** decreased by 11.12 *per cent* compared to the previous year, showing weaknesses in land revenue management. The reduction was mainly due to reductions in other receipts (88 *per cent*).

  It was also noted that during 2024-25, Land revenue was overstated by ₹ 452.20 crore as royalty receipts from minerals were misclassified as Land revenue. This should have been actually classified under 0853-Non-ferrous Mining and Metallurgical Industries or 0803-Coal and Lignite as per LMMH[13]. This resulted in overstatement of tax revenue by ₹ 452.20 crore and simultaneous understatement of non-tax revenue.
- **Stamp Duties and Registration Fees** amounting to ₹ 8,511 crore were collected, registering an increase of 31 *per cent* over the previous year and also exceeding both BE and RE. This rise was led mainly by non-judicial stamps reflecting strong growth in property transactions.
- Collections from **Taxes on Vehicles** were marginally below BE and RE, while registering a six *per cent* growth from previous year.
- **Other Taxes** grew marginally by 1.49 *per cent*, showing minimal change.

Trends of own tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.10** and **Chart 1.11** respectively.

[13] *List of Major and Minor Heads of Accounts of Union and States*

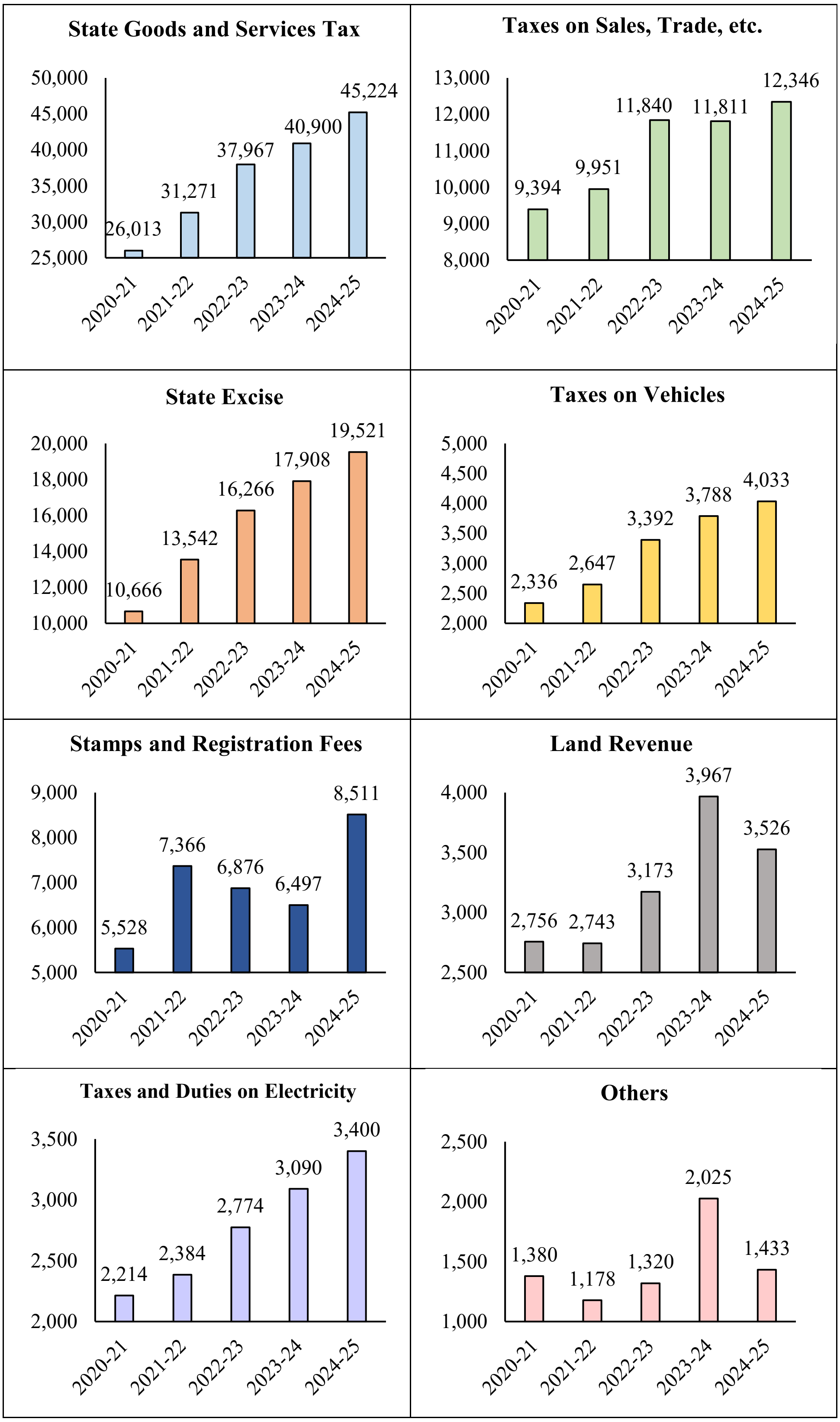
Chart 1.10: Trends of Own Tax Revenue during FY 2020-21 to FY 2024-25



Source: Finance Accounts

Chart 1.11: Major components of State's Own Tax Revenue

(₹ in crore)



Source: Finance Accounts

Chart 1.10 shows that, although there was an increase in the Own Tax Revenue of the State, post-COVID, its growth slowed during 2023-24 and 2024-25.

However, West Bengal's Own Tax Revenue (OTR) as percentage of GSDP has remained consistently lower in comparison to other States like Karnataka and Tamil Nadu. This reflects a comparatively narrower tax base and limited own-tax collections. Although the OTR-to-GSDP percentages of West Bengal and Gujarat are broadly comparable, Gujarat's absolute own tax revenue is significantly higher[14].

The OTR-to-GSDP percentages of the above-mentioned States are presented in **Table 1.7** for FYs 2020-21 to 2024-25.

Table 1.7: OTR-to-GSDP percentages of West Bengal *via-a-vis* other States*

Name of States	2020-21	2021-22	2022-23	2023-24	2024-25
Gujarat	4.35	5.08	5.66	5.53	5.27
Karnataka	5.91	6.06	6.19	6.39	6.15
Tamil Nadu	5.94	5.93	6.33	6.22	5.78
West Bengal	5.28	5.30	5.52	5.45	5.40
States other than NE & Himalayan States	5.95	6.28	6.61	6.56	6.33

*Source: MoSPI and Finance Accounts of the respective States;*Other States refer to the States other than North-Eastern & Himalayan States and the States having GSDP comparable to that of West Bengal i.e., Gujarat, Karnataka and Tamil Nadu.*

Chart 1.11 shows SGST as the largest contributor (46.15 *per cent*), followed by State Excise and Taxes on Sales, Trade. During 2020-25, an upward trend is seen in case of SGST, State Excise, Taxes and duties on electricity and Taxes on vehicles while it was erratic in case of Stamps and Registration, Land Revenue and others. Since 2020-21, State Excise has shown the highest CAGR at 16.31 *per cent*, followed by SGST at 14.83 *per cent* and Taxes on Vehicles at 14.63 *per cent*, reflecting growth across these own tax revenue sources.

(ii) Non-Tax Revenue

Non-Tax Revenue (NTR) of a State refers to the rent, fees, royalties and other receipts of the State Government from sources other than taxes. It comprised 1.72 *per cent* of the total Revenue Receipts of the State in 2024- 25, up from 1.62 *per cent* in 2023-24.

Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE) and Actuals of Non-Tax Revenue for FY 2024-25 are given in **Table 1.8**.

Table 1.8: Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE and Actuals)

Non-Tax Revenue	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
	(₹ in crore)			
Interest Receipts	274	3,557	279	366
Dividend and Profits	289	438	353	240
Receipts from Non-ferrous Mining and Metallurgical Industries	555	344	564	974
User Charges*	570	548	576	813
Others[15]	1,550	1,430	1,514	1,295
Total	**3,238**	**6,317**	**3,286**	**3,688**

*Source: Finance Accounts and Budget Publications; *'User Charges' include Detailed Heads 05- Rent, 13- Licence Fees, 14- Service Fees, 15- Tuition Fees, 16- Other Fees, 21- Water Rate, 25- Toll, 30- Lease Rent/Salami & 31- Hospital Fees under the Major Heads 0051 to 1475.*

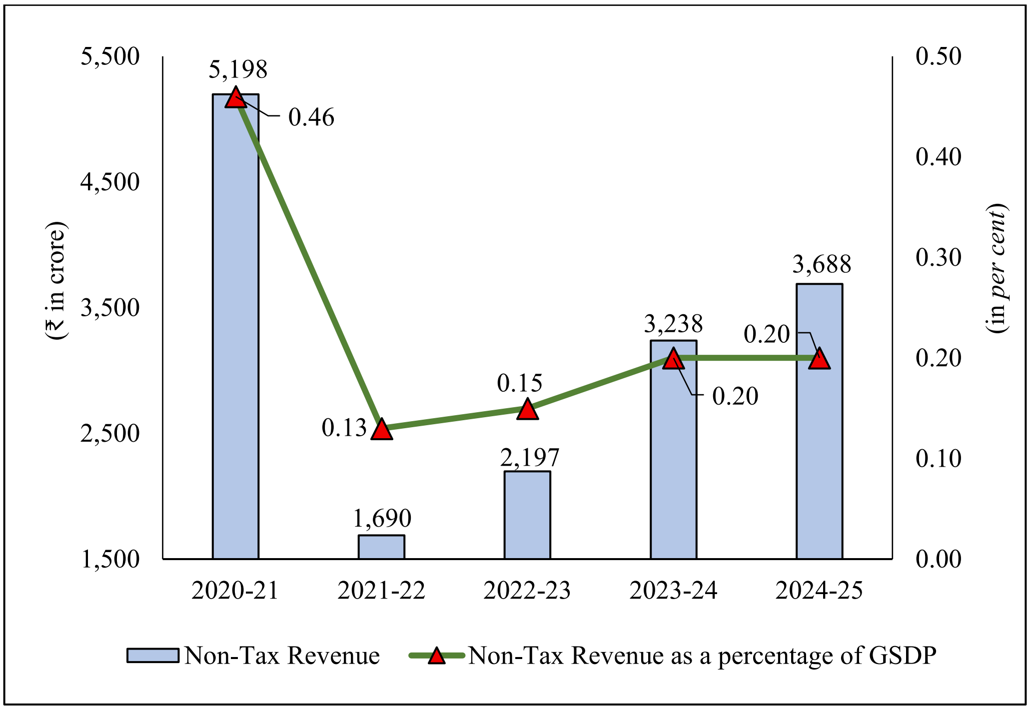
[14] *Own Tax Revenue for Gujarat during FY 2024-25 stood at ₹1,40,705 crore*

[15] *'Others' include receipts from Police, Medical and Public Health, Other Administrative Services, Education, Sports, Art & Culture, Forestry & Wild Life, Roads & Bridges, Urban Development, Food Storage & Warehousing, Housing, Water Supply & Sanitation, Other Rural Development Programmes, etc.*

The actual Non-Tax Revenue in 2024-25 reflected a growth of 13.90 *per cent* over the previous year. However, the receipts were substantially lower than the BE (₹ 6,317 crore) and marginally higher than the RE (₹ 3,286 crore). This indicates overestimation in the original budget.

Trends of Non-Tax Revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

Chart 1.12: Trends of Non-Tax Revenue during FY 2020-21 to FY 2024-25



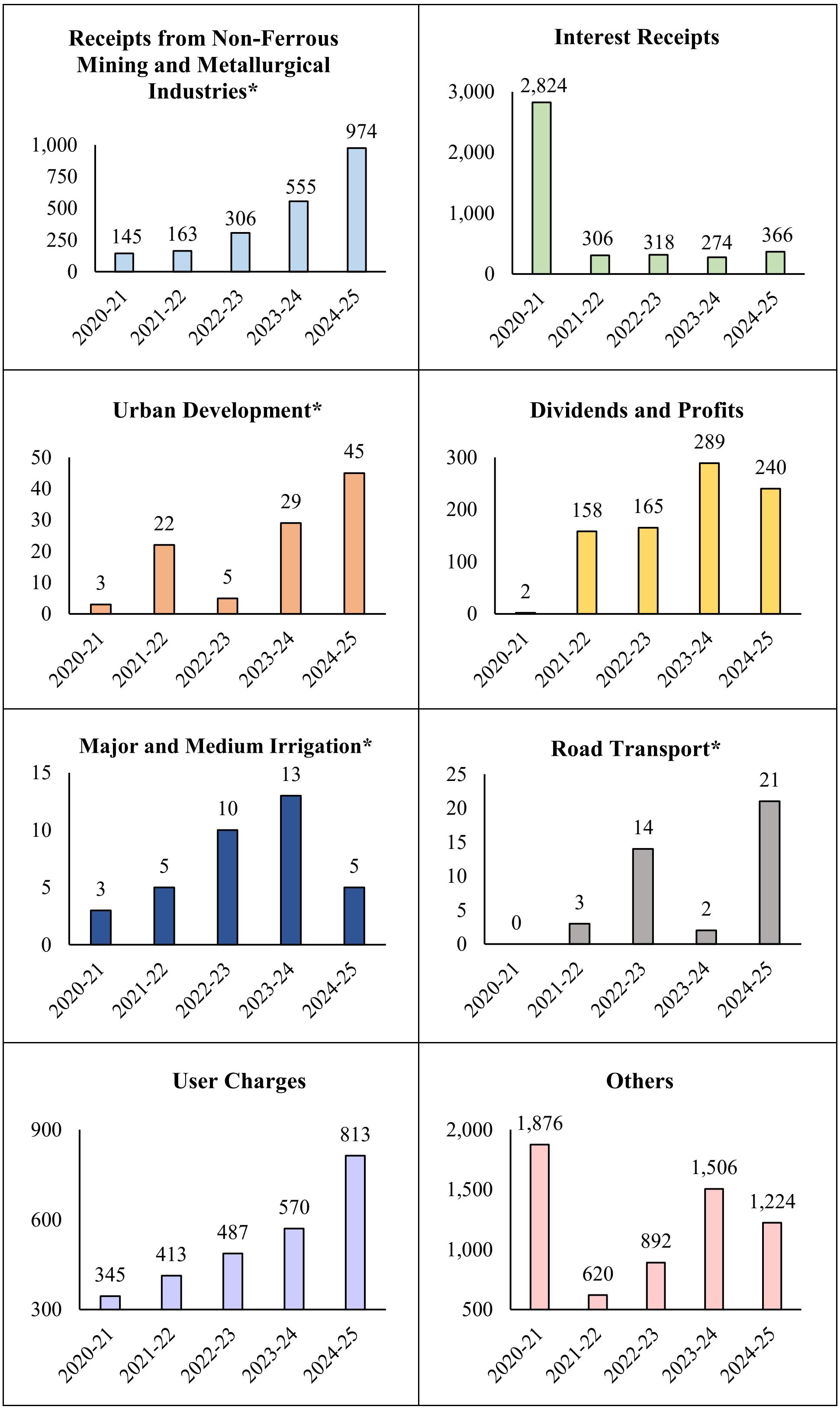
Source: Finance Accounts

Non-Tax Revenue in 2020-21 reached a peak owing to crediting of ₹ 2,498 crore withdrawn from the Consolidated Sinking Fund[16] (for meeting borrowing commitments in the COVID-19 pandemic situation) into the head 0049-Interest Receipts. Thereafter it plummeted in 2021-22 and started showing an increasing trend from FY 2022-23 to FY 2024-25.

[16] *Consolidated Sinking Fund is constituted by the Government of West Bengal for redeeming its outstanding liabilities.*

Chart 1.13: Major components of State's Non-Tax Revenue

(₹ in crore)



Source: Finance Accounts

**User Charges are excluded from the Non-Tax Revenue under the following Major Heads: 'MH 0217- Urban Development', 'MHs 0700 & 0701- Major and Medium Irrigation', 'MH 0853- Non-Ferrous Mining and Metallurgical Industries' and 'MH 1055- Road Transport'.*

Chart 1.13 highlights that the State's NTR is mostly dependent on mining revenues, while mobilisation of revenue from sources such as receipts from dividends and interest needs greater rigor. During FY 2024-25-

- **Interest Receipts** (₹ 366 crore) were far below the BE (₹ 3,557 crore), which reflects unrealistic projections and weak recovery mechanisms. However, compared to previous year, the interest receipts rose by 34 *per cent.* This increase was facilitated mainly by other receipts (49 *per cent*), interest from Public Sector and other Undertakings (37 *per cent*) and interest realized on investment of cash balances (23 *per cent*). At the same time, there was 54 *per cent* reduction in interest receipts from co-operative societies which pointed towards weak credit control. In fact, interest in arrears from loanees was pegged at ₹ 10,355.68 crore[17].

- **Dividends and Profits** decreased to ₹ 240 crore in 2024-25 from ₹ 289 crore in 2023-24, against a BE of ₹ 438 crore. *Vis-à-vis* 2023-24, there was reduction of 18 *per cent* in the dividends received from Public Sector undertakings.

- **Receipts from Non-ferrous Mining and Metallurgical Industries** registered a sharp increase of 75.50 *per cent* over the previous year, being the largest component of Non-Tax Revenue. The receipts increased mainly due to increase against receipt on account of auction of coal block and sand block.

- **User Charges** registered a significant growth of 42.63 *per cent* over the previous year. This increase was supported by augmentation in collection of service fees (20.91 *per cent*), other fees (91.44 *per cent*), lease rent/salami (241.39 *per cent*) and hospital fees (105.32 *per cent*).

- **Other Receipts** declined by 18.73 *per cent* with respect to FY 2023-24, offsetting the increase in receipts from mining and user charges.

[17] *As available from Finance Accounts 2024-25*

B. State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in **Table 1.9**.

Table 1.9: State's share in Union Taxes and Duties

Components	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Central Goods and Services Tax (CGST)	13,282	19,025	20,187	25,788	28,275
Corporation Tax	13,508	18,165	23,946	25,505	27,471
Taxes on Income other than Corporation Tax	13,849	19,791	23,383	29,454	35,034
Customs	2,368	4,892	2,808	2,978	4,926
Union Excise Duties	1,502	2,715	881	1,127	948
Service Tax	195	880	112	16	3
Other Taxes[18]	33	73	118	104	156
Total	**44,737**	**65,541**	**71,435**	**84,972**	**96,813**

Source: Finance Accounts

The State's share in Union Taxes and Duties constituted 45.30 *per cent* of the Revenue Receipts during 2024-25 whereas it stood at 42.43 *per cent* during 2023-24. It increased steadily from ₹ 44,737 crore in 2020-21 to ₹ 96,813 crore in 2024-25, posting a growth of 116.40 *per cent* over the last five years. The biggest jump was in 2021-22 (46.50 *per cent* over FY 2020-21), reflecting post-COVID recovery and higher central tax collections. The increase in 2024-25 (13.94 *per cent*) was backed by the increases in CGST (9.64 *per cent*), Corporation Tax (7.71 *per cent*), Taxes on income other than Corporation Tax (18.94 *per cent*) and Customs (65 *per cent*).

Component-wise, trends of the State's share in Union Taxes and Duties are as follows:

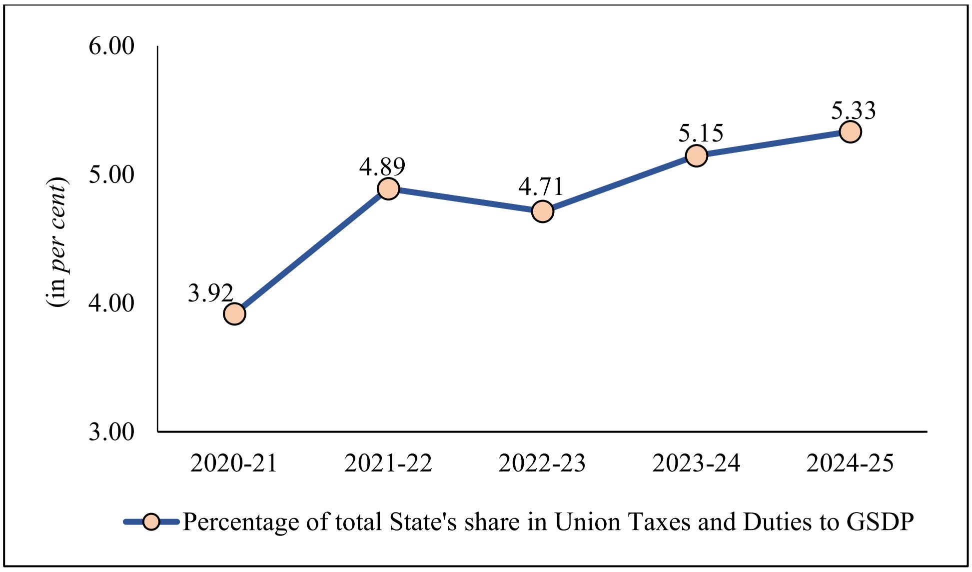
- **Taxes on Income other than Corporation Tax** constituted the principal component (36.19 *per cent*) of the State's share in Union Taxes and Duties. This indicates buoyant personal income tax collections.
- **CGST** increased consistently from ₹ 13,282 crore (2020-21) to ₹ 28,275 crore (2024-25), which reflects the growing importance of GST in Union transfers.
- **Corporation Tax** increased from ₹ 13,508 crore to ₹ 27,471 crore during the same period, showing robust growth.
- **Customs** rose sharply in 2021-22, declined in 2022-23, but recovered again to ₹ 4,926 crore in 2024-25.
- **Union Excise Duties** declined drastically from ₹ 2,715 crore in 2021-22 to ₹ 948 crore in 2024-25, owing to reduced shareable pool after cess and surcharge adjustments.
- **Service Tax** became almost negligible i.e., ₹ 3 crore in 2024-25 as the tax was subsumed into GST.

[18] *Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services*

- **Other Taxes** remained marginal, though grew gradually from ₹ 33 crore to ₹ 156 crore.

Percentage of total State's share in Union taxes and duties to GSDP is given in **Chart 1.14**.

Chart 1.14: Percentage of total State's share in Union Taxes and Duties to GSDP



Source: Finance Accounts

The percentage of State's share in Union Taxes to GSDP has shown an upward trend over 2020-21 to 2024-25, reflecting improved tax devolution. However, the ratio showed a sharp rise in 2021-22, coinciding with high growth in Central tax collections after the pandemic slowdown and stabilising in 2022-23. In subsequent years, it rose marginally primarily owing to the rise in CGST, Corporation Tax and taxes on Income other than Corporation Tax.

C. Grants-in-aid from Government of India

Trends of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.10**.

Table 1.10: Grants-in-aid from Government of India

Components	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Grants for Centrally Sponsored Schemes	17,604	11,077	9,858	7,112	6,564
Finance Commission Transfers	12,351	23,517	19,824	14,614	7,299
Other Transfers/Grants to States/Union Territories with Legislature	8,217	5,252	8,622	346	1,342
Total	**38,172**	**39,846**	**38,304**	**22,072**	**15,205**

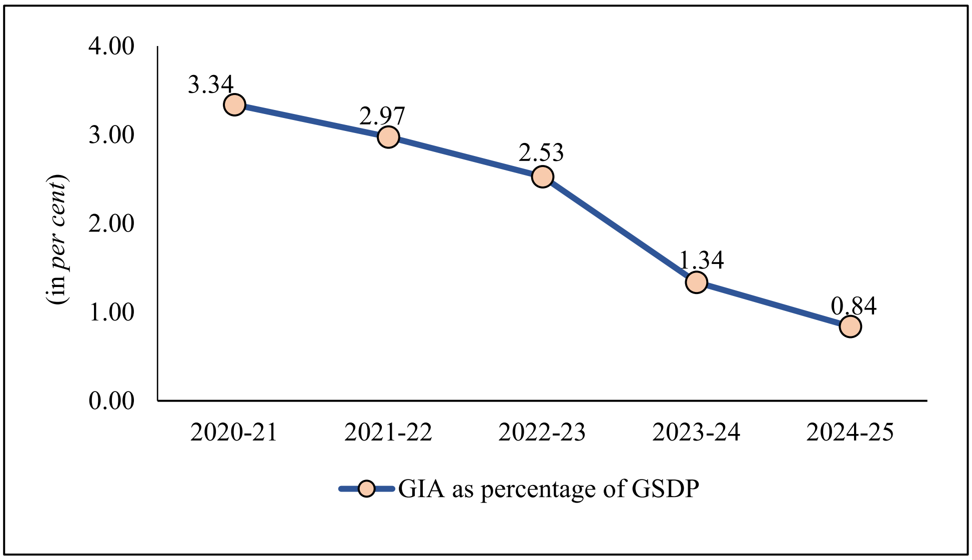
Source: Finance Accounts

Grants-in-aid (GIA) from the Government of India declined sharply from ₹ 38,172 crore in 2020-21 to ₹ 15,205 crore in 2024-25. The largest reduction was in Finance Commission Transfers, which dropped by 40.90 *per cent* from ₹ 12,351 crore in 2020-21 to ₹ 7,299 crore in 2024-25. Grants for Centrally Sponsored Schemes (CSSs) also fell significantly, from

₹ 17,604 crore in 2020-21 to ₹ 6,564 crore in 2024-25, while other transfers fell significantly from ₹ 8,217 crore in 2020-21 to ₹ 1,342 crore in 2024-25.

Percentage of Grants-in-aid from Government of India to GSDP is given in **Chart 1.15**.

Chart 1.15: Percentage of Grants-in-aid from Government of India to GSDP



Source: Finance Accounts

Chart 1.15 shows a consistent downward trend of the percentage of GIA to GSDP from 2020-21 and 2024-25. The decline was significant after 2021-22, coinciding with the decline in Finance Commission transfers and less Central allocations for CSSs as discussed in the following paragraphs.

(i) Grants for Centrally Sponsored Schemes

Out of the Grants of ₹ 6,564 crore released to the State for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.11**.

Table 1.11: Major Schemes receiving grants

Sl. No.	Name of the Scheme	2023-24	2024-25		
		Amount (₹ in crore)	Amount (₹ in crore)	Scheme-wise percentage share of total grants for CSSs	Percentage change over previous year
1	Anganwadi Services (Saksham Anganwadi and POSHAN 2.0)	1,237.56	1,513.80	23.06	22.32
2	Deendayal Antyodaya Yojna - National Rural Livelihoods Mission (DAY- NRLM)	701.81	960.64	14.64	36.88
3	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048)	226.32	697.67	10.63	208.27
4	Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission	634.30	688.09	10.48	8.48
5	Pradhan Mantri Awas Yojna (PMAY- Urban)	956.62	516.97	7.88	(-) 45.96
6	Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (National Social Assistance Programme)	567.02	460.52	7.02	(-) 18.78
7	Indira Gandhi National Widow Pension Scheme (IGNWPS) (National Social Assistance Programme)	340.95	271.22	4.13	(-) 20.45
8	Pradhan Mantri Gram Sadak Yojna (PMGSY)	99.28	225.00	3.43	126.63
9	Swachh Bharat Mission (SBM- Urban)	0.00	209.97	3.20	100.00
10	Swachh Bharat Mission (SBM - Rural) (SNA-SPARSH)	0.00	150.46	2.29	100.00
11	Rashtriya Krishi Vikas Yojna (SNA- SPARSH)	0.00	109.89	1.67	100.00

Source: Finance Accounts

Significant increases over the previous year were observed *inter alia* under PMGSY (126.63 *per cent*), DAY-NRLM (36.88 *per cent*), Anganwadi Services (POSHAN 2.0) (22.32 *per cent*) and NFSA-Assistance to FPS Dealers (208.27 *per cent*) highlighting enhanced support for these interventions.

Significant decreases over the previous year were noticed in grants related to PMAY-Urban (decline of 45.96 *per cent*) and IGNOAPS & IGNWPS (social pensions), where grants decreased by 18.78 *per cent* and 20.45 *per cent* respectively, reducing support to vulnerable sections.

Audit further observed that the funds were not released by GoI to the State Government under two major rural development schemes. GoI attributed this primarily to non-compliance with Central directives and unsatisfactory follow-up action by the State Government, as detailed below:

(i) **Pradhan Mantri Awaas Yojana-Gramin (PMAY-G):** As per communication (December 2023) to State Government from GoI, despite directives from the Ministry of Rural Development (MoRD), GoI, the State Government failed to take corrective action and submit an acceptable Action Taken Report (ATR) addressing the deficiencies pointed out by the Central Teams and National Level Monitoring (NLM) Teams. GoWB has not been receiving GoI funds under PMAY-G since FY 2022-23.

(ii) Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS): According to letter from GoI (March 2022), ATRs submitted by the State with regard to MoRD directives[19] relating to transparency, accountability and proper implementation of MGNREGS provisions were found unsatisfactory by MoRD, leading to non-release of Central funds under MGNREGS from FY 2022-23 onwards.

(ii) Fifteenth Finance Commission Grants

During FY 2024-25, GoI released Fifteenth Finance Commission (15th FC) grants of ₹ 5,238.51 crore[20], against the allocation of ₹ 8,132.02 crore for FY 2024-25. The released grants included (i) Post Devolution Revenue Deficit (PDRD) grants of ₹ 568.00 crore, (ii) Rural Local Bodies (RLBs) grants of ₹ 3,500.51 crore and (iii) Grants for State disaster response and mitigation of ₹ 1,170.00 crore.

Release of grants by the Government of India *vis-à-vis* the allocations recommended by 15th FC, during the year 2024-25, are detailed in the following **Table 1.12**.

Table 1.12: Release of 15th FC grants by the GoI with respect to the allocation during the FY 2024-25

Sl. No.	Grants recommended by the 15th FC	Allocation	Actual release	Short/Non release
			(₹ in crore)	
1.	**Post Devolution Revenue Deficit Grants**	**568.00**	**568.00**	**-**
2.	**Grants for Local Bodies (A+B+C)**	**6,394.02**	**3,500.51**	**2,893.51**
(A)	**Grants to Rural Local Bodies (RLBs) (i+ii)**	**3,617.00**	**3,500.51**	**116.49**
	(i) Grants to RLBs (Tied grants)	2,170.20	2,099.10	71.10
	(ii) Grants to RLBs (Untied grants)	1,446.80	1,401.41	45.39
(B)	**Grants to Urban Local Bodies (ULBs) (i to iv)**	**1,863.00**	**-**	**1,863.00**
	(i) Grants to ULBs for Non-Million Plus Cities (Tied grants)	677.40	-	677.40
	(ii) Grants to ULBs for Non-Million Plus Cities (Untied grants)	451.60	-	451.60
	(iii) Grants to ULBs for Million Plus Cities in respect of Air Quality Improvement	245.00	-	245.00
	(iv) Grants to ULBs for Million Plus Cities in respect of Service level benchmarks for urban drinking water supply, sanitation and solid waste management	489.00	-	489.00
(C)	**Health Grant for Local Bodies (i to vii)**	**914.02**	**-**	**914.02**
	(i) Support to Diagnostic Infrastructure in the primary health care facilities of the Sub Centres	107.37	-	107.37
	(ii) Support to Diagnostic Infrastructure in the Primary Health Care Facilities of the PHCs	116.88	-	116.88
	(iii) Support to Diagnostic Infrastructure in the Primary Health Care Facilities of the Urban PHCs	29.21	-	29.21
	(iv) Financial Requirement for establishing Block level Public Health Units	76.32	-	76.32
	(v) Urban Health & Wellness Centres (UHWCs)	317.43	-	317.43

[19] *Letters dated 23.04.2020, 05.05.2020, 06.10.2020 and D.O. letter dated 28.12.2020*

[20] *This excludes grants released during FY 2024-25 to (i) ULBs (₹ 1,121.99 crore for the FY 2023-24 and previous years), (ii) Health grants for Local Bodies (₹ 788.66 crore for FY 2023-24 and previous years) and (iii) National Disaster Mitigation Fund (NDMF) (₹ 150.00 crore for FY 2024-25).*

Sl. No.	Grants recommended by the 15th FC	Allocation	Actual release	Short/Non release
		(₹ in crore)		
	(vi) Grants for Building-less Sub Centres, PHCs and CHCs	54.05	-	54.05
	(vii) Conversion of Rural PHCs and SCs into Health and Wellness Centre	212.76	-	212.76
3.	**Grants for Disaster (i+ii)**	**1,170.00**	**1,170.00**	-
	(i) State Disaster Response Fund (SDRF)	936.00	936.00	-
	(ii) State Disaster Mitigation Fund (SDMF)	234.00	234.00	-
	Total	**8,132.02**	**5,238.51**	**2,893.51**

Source: 15th FC Report and Departmental records

Table 1.12 shows that out of the three types of grants allocated, Post Devolution Revenue Deficit Grants and Grants for Disaster were received in full while there was noticeable shortfall (45 *per cent*) in Grants for Local Bodies. In case of these grants, funds were received only in respect of one component viz. Rural Local Bodies (with a marginal shortfall of 3 *per cent*) while funds were not received in respect of the remaining components viz. Grants for Urban Local Bodies and Health Grant for Local Bodies.

The Finance Department did not furnish reasons behind short/ non-receipt of the untied & tied grants for Local Bodies during FY 2024-25, though called for (May 2025).

(A) Post-Devolution Revenue Deficit Grants

Being a Revenue Deficit State, the 15th FC recommended post-devolution revenue deficit (PDRD[21]) grants of ₹ 45,128 crore to West Bengal from FYs 2020-21 to 2024-25 (**Table 1.13**). These grants were provided in a manner so that the Revenue Deficit of the State could taper off in successive years.

Table 1.13: Details of PDRD Grants recommended for the period 2020-25

Year	PDRD Grants		Actual Revenue Deficit
	Recommended by 15th FC	Actual Receipt	
	(₹ in crore)		
2020-21	5,013	5,013	29,527
2021-22	17,607	17,607	32,000
2022-23	13,587	13,587	27,295
2023-24	8,353	8,353	25,691
2024-25	568	568	39,727
Total	**45,128**	**45,128**	

Source: 15th FC Report

Table 1.13 shows that West Bengal received the total PDRD grants recommended by the 15th FC for 2020-21 to 2024-25. However, the receipt of PDRD grants did not mitigate the deficit, highlighting the need for the

[21] *PDRD Grant is a grant-in-aid provided to State Governments under Article 275 of the Constitution to meet the gap between a State's revenue expenditure and revenue receipts even after accounting for its share of tax devolution from the Union Government. The 15th Finance Commission recommended these grants to eligible States based on the assessed deficit after devolution and specified the quantum and period.*

State to increase its own revenue or rationalise its spending to maintain revenue balance.

(B) Grants received during 2024-25 though allocated for the preceding years

The following grants of ₹ 1,532.01 crore were received during the year 2024-25, with delays as these had been allocated by the 15th FC for the preceding financial year (2023-24) (**Table 1.14**).

Table 1.14: Grants received during 2024-25 though allocated for the FY 2023-24

Sl. No.	Grants recommended by the 15th FC for FY 2023-24	Actual release by GoI in FY 2024-25 (₹ in crore)	Remarks
1.	Grants to ULBs for Non-Million Plus Cities (Tied grants)	214.33	Out of total grant of ₹ 639.60 crore of 2023-24
2.	Grants to ULBs for Non-Million Plus Cities (Untied grants)	142.89	Out of total grant of ₹ 426.40 crore of 2023-24
3.	Grants to ULBs for Million Plus Cities in respect of Service level benchmarks for urban drinking water supply, sanitation and solid waste management	462.00	Out of total grant of ₹ 462.60 crore of 2023-24
4.	Grants to ULBs for Million Plus Cities (MPCs) in respect of Air Quality Improvement	72.00	Total amount released by GoI in respect of air quality improvement for MPCs during FY 2024-25 was ₹ 302.77 crore (as per Finance Accounts 2024-25), of which ₹ 72.00 crore was the remaining portion of this grant recommended for FY 2023-24.
5.	Assistance for Building Less Sub-Centres (Building Less SSK) and Building Less Primary Health Centres (Building Less PHC)	196.67	Total amount released by GoI in respect of this grant during FY 2024-25 was ₹ 224.18 crore (as per Finance Accounts 2024-25), of which ₹ 196.67 crore was recommended for FY 2023-24.
6.	Assistance for Conversion of Rural Health Sub Centres/ PHCs into Health & Wellness Centres	154.16	Out of the arrear of grants (₹ 202.63 crore) due for 2023-24
7.	Assistance for Diagnostic Infrastructure to UPHCs	27.80	Out of the arrear of grants (₹ 27.82 crore) due for 2023-24
8.	Assistance for Diagnostic Infrastructure to Health Sub Centres/ PHCs	173.56	Out of the arrear of grants (₹ 213.58 crore) due for 2023-24
9.	Assistance for Urban Health and Wellness Centres	21.21	The total amount released by the GoI under this grant during FY 2024-25 was ₹ 153.52 crore (as per the Finance Accounts 2024-25), of which ₹ 21.21 crore pertained to the unreleased grant of ₹ 302.31 crore recommended for FY 2023-24.
10.	Assistance for Block level Public Health Units	55.44	Out of the arrear of grants (₹ 72.69 crore) due for 2023-24
	Total	**1,532.01**	

Source: Departmental records

The Finance Department did not furnish reasons behind delayed receipt of grants from the GoI, though called for (May 2025).

(C) Pending Interest Payment

The 15th FC provided that the States should release grants to local bodies within 10 working days of them being credited to the State Government's account by the GoI. Any delay in the release of the above grants would attract penal interest, as per the effective rate of interest on market borrowings/ State Development Loans for the previous year.

In this context, the followings were observed from the records available with the Finance Department, GoWB:

(i) In respect of grants of ₹ 3,617.00 crore for RLBs recommended for FY 2024-25, the Finance Department belatedly released ₹ 2,677.98 crore to the Panchayats & Rural Development (P&RD) Department with delays beyond the stipulated period of between six to 10 days. Besides the penal interest of ₹ 4.73 crore due because of these delays was also not paid by the State Government.

(ii) 15th FC grants for 2023-24 amounting to ₹ 471.24 crore had been released by the Finance Department to the ULBs in FY 2024-25 with delays ranging between three to 21 days, beyond the stipulated period. However, penal interest of ₹ 0.73 crore was not actually paid by the GoWB.

(iii) (a) For the previous years, it was observed that grants related to the health sector of ₹ 828.07 crore in 2021-22, ₹ 445.43 crore in 2022-23 and ₹ 151.92 crore in 2023-24 were to be paid by GoWB to the Local Bodies. However, these were released with delays ranging between two to 42 days, but despite this, interest amounting to ₹ 6.45 crore up to March 2024, on the delayed release, remained unpaid.

(b) Further, Health grant of ₹ 2.34 crore for FY 2022-23 received by the State from the GoI during FY 2023-24 was actually released to Local Bodies in FY 2024-25 with a delay of 429 days. Owing to this delay, the State Government became liable to pay penal interest of ₹ 0.19 crore till the end of March 2025.

(c) It was also observed that in the year 2024-25, GoI released health grants related to the year 2023-24 amounting to ₹ 628.84 crore to the State which was disbursed to the Local Bodies with a delay of nine to 26 days due to which the State Government became liable to pay the penal interest of ₹ 2.13 crore.

The Finance Department did not provide reasons behind non-payment of penal interest[22], despite being asked for.

1.2.2 Capital Receipts

Capital Receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

[22] *₹ 14.23 crore i.e. (₹ 4.73 crore + ₹ 0.73 crore + ₹ 6.45 crore + ₹ 0.19 crore + ₹ 2.13 crore)*

Trends of capital receipts and its components during 2020-21 to 2024-25 are shown in **Table 1.15**.

Table 1.15: Trends in growth and composition of Capital Receipts

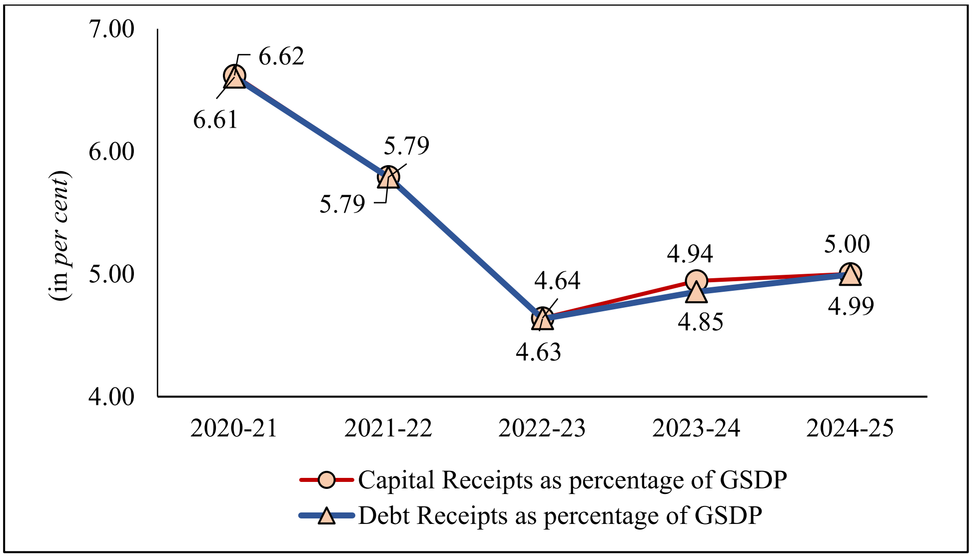
Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Capital Receipts	**75,579**	**77,639**	**70,325**	**81,627**	**90,783**
Miscellaneous Capital Receipts	0	0	0	0	0
Recovery of Loans and Advances	150	58	82	1,456	128
Public debt receipts	75,429	77,581	70,243	80,171	90,655
*Internal Debt**	68,999	69,066	65,132	72,219	78,165
Loans and Advances from GoI	6,430	8,515	5,111	7,952	12,490
Year-on-Year growth rates (in *per cent*)					
GSDP	(-)3.17	17.36	13.10	8.96	9.91
Capital Receipts	(-)0.25	2.73	(-)9.42	16.07	11.22
Public debt receipts	(-)0.36	2.85	(-)9.46	14.13	13.08
*Internal Debt**	(-)6.36	0.10	(-)5.70	10.88	8.23
Loans and Advances from GoI	218.79	32.43	(-)39.98	55.59	57.07

Source: Finance Accounts
**including net figure under Ways and Means Advances/Overdraft/Special Drawing Facility*

Table 1.15 shows that a significant portion of the Capital receipts comes from borrowed money, while repayments and other sources contribute very little. The State is relying more and more on loans to meet its financial needs. During 2023-25, loans from GoI have also increased. The fact that debt is growing faster than the State's economy during 2023-25 indicates that the State is under risk of increasing financial stress.

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16**.

Chart 1.16: Capital Receipts as percentage of GSDP



Source: Finance Accounts and MoSPI

As seen from the **Chart 1.16**, the ratio of capital receipts to GSDP shows an increasing trend in recent years. Such a trend reflects that the State would have increased future interest and repayment liabilities.

1.2.3 Finance Commission Projections and Actuals

This paragraph analyses the deviations between the projections of the 15th FC and the State's actual fiscal and economic performance during the period 2020-21 to 2024-25.

The projected revenue and GSDP by the 15th FC and actuals for FY 2020-21 to FY 2024-25 are given in the **Table 1.16**.

Table 1.16: 15th FC Projection *vis-à-vis* Actuals

Particulars	2020-21		2021-22		2022-23		2023-24		2024-25	
	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual
	(₹ in crore)									
GSDP (2011-12 Series-Current Prices)	12,91,527	11,41,798	12,38,196	13,40,030	13,34,379	15,15,565	14,48,721	16,51,374	15,78,734	18,15,010
Own Revenue Receipts	85,537	65,485	71,769	72,772	78,581	85,805	86,809	93,224	96,331	1,01,682
State's Own Tax Revenue	81,409	60,287	68,467	71,082	74,997	83,608	82,888	89,986	92,022	97,994
State's Non-Tax Revenue	4,128	5,198	3,302	1,690	3,584	2,197	3,921	3,238	4,309	3,688
State's share in Union Taxes/Duties	64,301	44,737	49,546	65,541	55,116	71,435	62,018	84,972	70,458	96,813
Revenue Deficit as percentage of GSDP*	(-)0.10	2.59	(-)0.50	2.39	(-)0.80	1.80	(-)1.20	1.56	(-)1.70	2.19
Fiscal Deficit as percentage of GSDP	4.50	3.91	4.00	3.77	3.50	3.29	3.00	3.27	3.00	3.41

Source: 15th FC Report and Finance Accounts;
**Negative (-) sign in Revenue Deficit denotes Revenue Surplus.*

Table 1.16 shows that the 15th FC had projected moderate growth in GSDP and revenue parameters during 2020-21 to 2024-25. However, actual outcomes indicate significant deviations from these projections. While the State's actual GSDP consistently exceeded the projections from 2021-22 onwards, Revenue Deficits were incurred in all years against the FC projections of Revenue Surplus, reflecting fiscal stress at the revenue account level. Although Fiscal Deficit remained within the recommended ceilings, it exceeded the projected levels during 2023-24 and 2024-25. These divergences show that revenue mobilisation and expenditure management did not keep pace with economic growth.

1.2.4 Expenditure

Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes costs of maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the Government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in **Table 1.17**, **Chart 1.17** and **Chart 1.18** respectively.

Table 1.17: Total expenditure and its composition

Sl. No.	Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
1	Total Expenditure (TE)	1,93,232	2,28,745	2,45,413*	2,55,716	2,75,752
2	Revenue Expenditure (RE)	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427
3	Capital Expenditure (CE)	13,034	17,484	22,009	28,963	21,622
4	Loans and Advances	2,277	1,102	565	794	703
5	Appropriation to Contingency Fund	-	-	180	-	-

Source: Finance Accounts

**During FY 2022-23, Total Expenditure (TE) excluding appropriation to Contingency Fund was ₹ 2,45,413 crore.*

Chart 1.17: Total Expenditure as percentage of GSDP

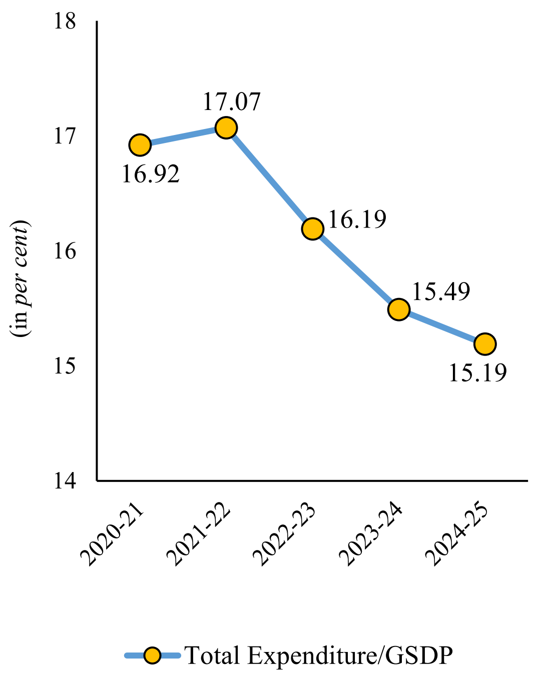
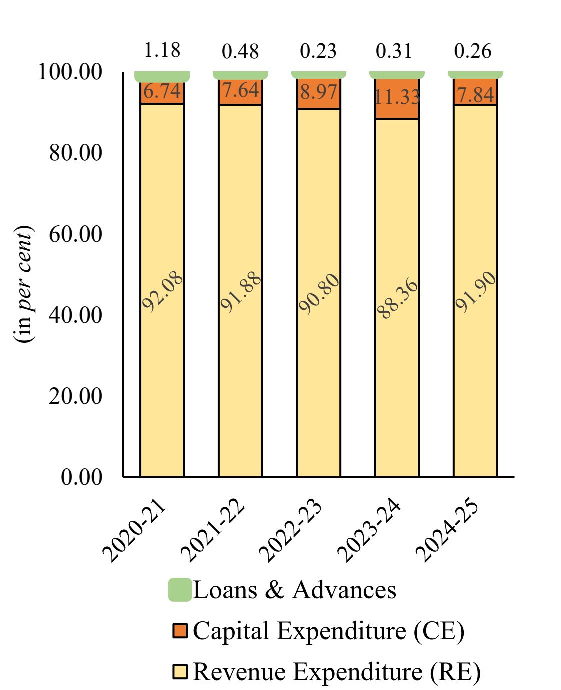


Chart 1.18: Share of Components in Total Expenditure



Source: Finance Accounts and MoSPI

Table 1.17 and **Chart 1.18** indicate that the expenditure profile of the State was skewed towards revenue expenditure, with capital expenditure fluctuating and remaining only between 6.74 *per cent* and 11.33 *per cent* of the total expenditure during the last five years. Such instability in asset-building reflects weak fiscal planning and adversely affects infrastructure development. Moreover, Audit noted that the Capital Expenditure of ₹ 21,622 crore for the year 2024-25, as reported in Finance Accounts of the GoWB for FY 2024-25, is overstated by ₹ 1,031.84 crore as revenue expenditure was incorrectly classified as Capital expenditure (**Paragraph 2.5.6** of **Chapter II**). Further, Capital expenditure was also understated by ₹ 4.40 crore due to non-recoupment of the Contingency Fund. Thus, the actual Capital expenditure for 2024-25 would be ₹ 20,594.56 crore instead of ₹ 21,622 crore, as reported in Financial Accounts of the GoWB for FY 2024-25.

Sector-wise Total Expenditure

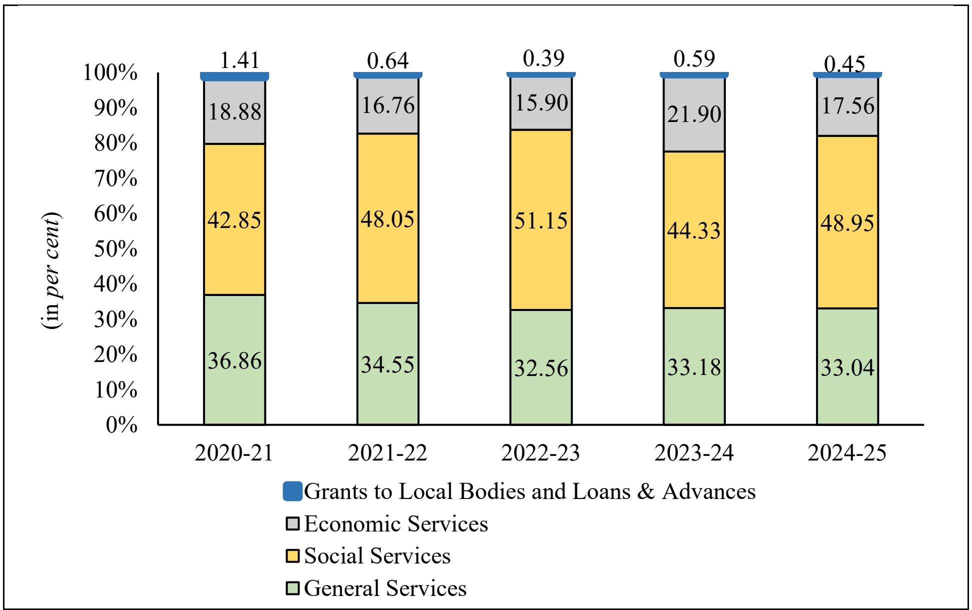
Sector-wise composition of expenditure is given in **Table 1.18** and relative share of various sectors in the total expenditure of the State is depicted in **Chart 1.19**.

Table 1.18: Sector-wise Total expenditure

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
General Services	71,230	79,040	79,909	84,853	91,115
Social Services	82,797	1,09,912	1,25,521	1,13,350	1,34,983
Economic Services	36,479	38,337	39,010	55,998	48,406
Grants to Local Bodies	449	354	408	721	545
Loans & Advances	2,277	1,102	565	794	703

Source: Finance Accounts

Chart 1.19: Relative share of various sectors in Total Expenditure



Source: Finance Accounts

Table 1.18 and **Chart 1.19** show that social services dominated the overall expenditure in the State, indicating West Bengal's commitment towards social development. Further, expenditure on General services also remained significant, driven by interest payments and servicing of debt along with administrative costs.

1.2.4.1 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.19**.

Table 1.19: Revenue Expenditure – Basic Parameters

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Total Expenditure (TE)	1,93,232	2,28,745	2,45,413	2,55,716	2,75,752
Revenue Expenditure (RE)	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427
Revenue Receipts (RR)	1,48,394	1,78,159	1,95,544	2,00,268	2,13,700
GSDP	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
RE as percentage of RR	119.90	117.96	113.96	112.83	118.59
RE as percentage of TE	92.08	91.87	90.80	88.36	91.90
RE/GSDP (*per cent*)	15.58	15.68	14.70	13.68	13.96
Year-on-year growth (in *per cent*)					
RE	9.44	18.12	6.03	1.40	12.16
GSDP	(-)3.17	17.36	13.10	8.96	9.91

Source: Finance Accounts

Table 1.19 reflects that Revenue Expenditure continues to exceed Revenue Receipts, reflecting fiscal stress. Its significant share in total expenditure indicates structural rigidity and leaves little fiscal space for capital investment.

A. Sector-wise Revenue Expenditure

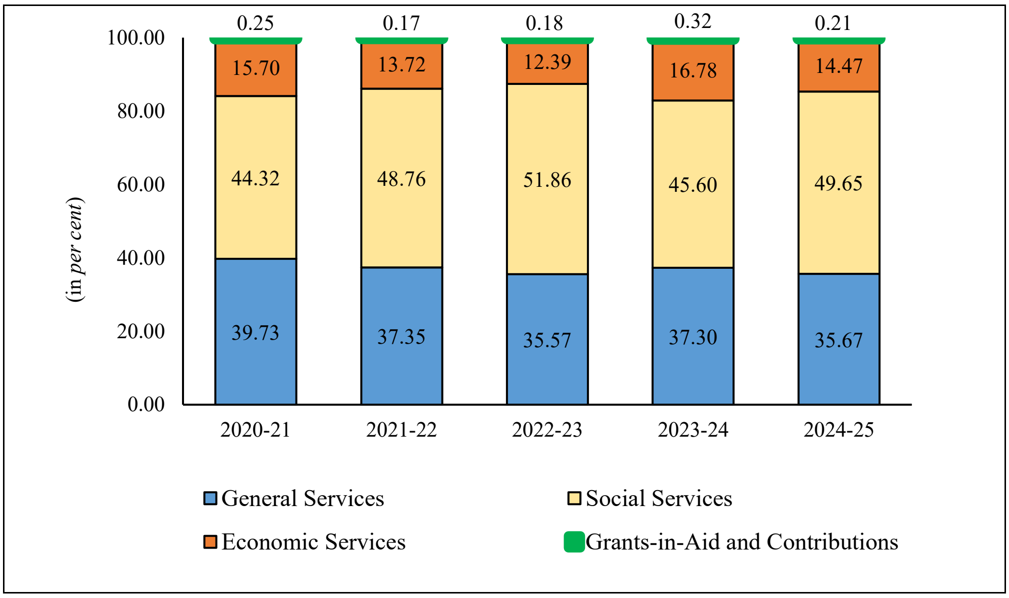
Sector-wise composition of Revenue expenditure is given in **Table 1.20** and relative share of various sectors in Revenue expenditure is depicted in **Chart 1.20**. Detailed Sector-wise expenditure is given in ***Appendix 1.2***.

Table 1.20: Sector-wise Revenue expenditure

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
General Services	70,684	78,495	79,254	84,276	90,384
Social Services	78,847	1,02,475	1,15,569	1,03,031	1,25,821
Economic Services	27,941	28,835	27,608	37,931	36,677
Grants-in-Aid and Contributions	449	354	408	721	545

Source: Finance Accounts

Chart 1.20: Relative share of various sectors in Revenue expenditure



Source: Finance Accounts

Table 1.20 and **Chart 1.20** reflect that Revenue Expenditure (RE) on Social Services remained at the top, indicating priority towards welfare commitments. RE on General Services also remained high, reflecting a heavy administrative burden. However, RE on Economic Services lagged.

B. Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages and pension payments. It has first charge on Government resources. The components of committed expenditure are given in **Table 1.21** and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in **Chart 1.21**.

Table 1.21: Components of Committed Expenditure

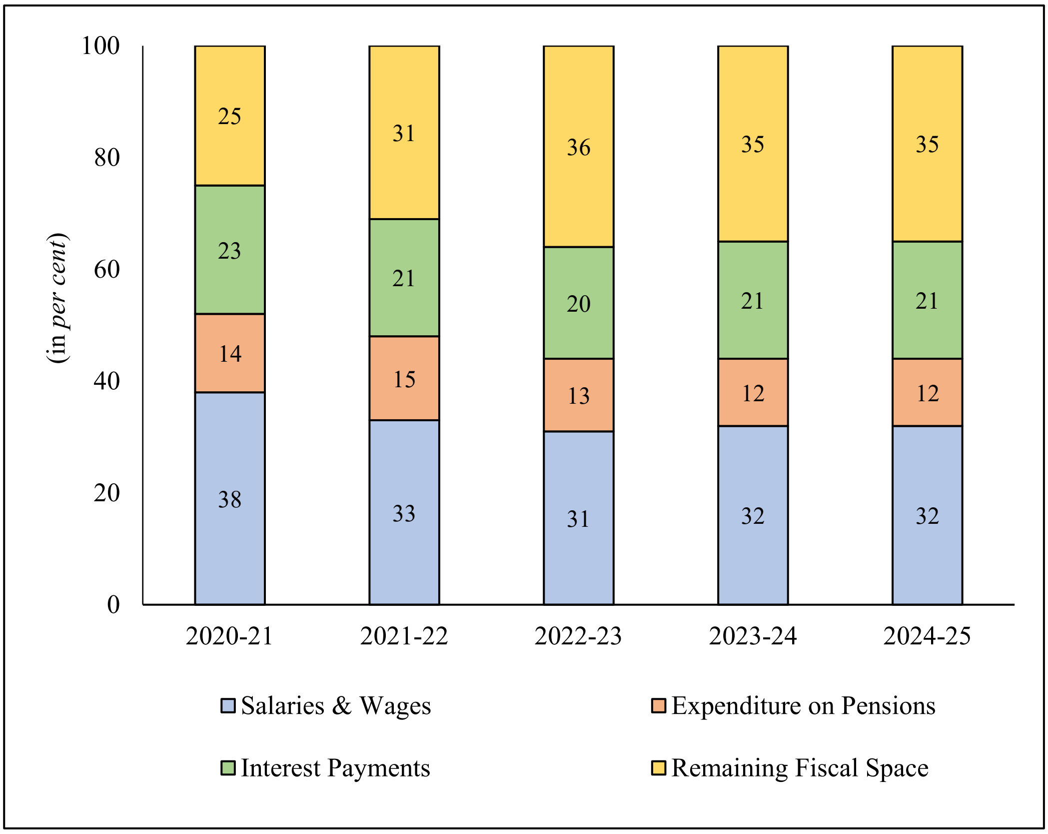
Components of Committed Expenditure	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Salaries & Wages[23]	56,660	59,379	60,306	62,995	67,937
Expenditure on Pensions	21,394	26,676	24,624	24,360	25,859
Interest Payments	33,782	36,672	40,018	42,621	45,406
Total	**1,11,836**	**1,22,727**	**1,24,948**	**1,29,976**	**1,39,202**
Revenue Expenditure	**1,77,921**	**2,10,159**	**2,22,839**	**2,25,959**	**2,53,427**
Committed Expenditure as a percentage of Revenue Expenditure	**62.86**	**58.40**	**56.07**	**57.52**	**54.93**

Source: Finance Accounts

Table 1.21 indicates that Committed Expenditure comprising (i) salaries & wages, (ii) pensions and (iii) interest payments, consumed a large portion of the revenue expenditure of the State, limiting flexibility. Rising interest payments indicate a growing debt burden for the State. With Committed Expenditure comprising more than half of Revenue Expenditure, fiscal space for developmental or discretionary priorities remained severely constrained.

[23] *Includes Grants-in-aid (Salary) i.e., salaries for employees of grantee bodies (e.g. aided schools and colleges), as distinct from government servants: 2020-21 (₹ 32,592 crore); 2021-22 (₹ 33,978 crore); 2022-23 (₹ 34,214 crore); 2023-24 (₹ 35,476 crore) and 2024-25 (₹ 38,072 crore)*

Chart 1.21: Committed Expenditure as a percentage of Revenue Receipts and remaining fiscal space



Source: Finance Accounts

Chart 1.21 shows that committed expenditure on salaries & wages, pensions, and interest payments has been taking up a larger share of total revenue receipts over the last five years. This highlights that a large portion of the State's receipts are being used just to meet fixed obligations. As a result, there is less room left for the government, shown as 'remaining fiscal space' to spend on new schemes, development projects or social sector investments.

A growing committed expenditure restricts the government's flexibility in using funds for development. It also means that the State may have to borrow even for normal expenses, which adds to future liabilities.

C. Subsidies

Subsidies during the current year increased by ₹ 8,968 crore (85.61 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 5,858 crore on account of State Subsidy for purchase of paddy for distribution of Rice in PDS and ₹ 282 crore on account of Subsidy to West Bengal State Electricity Distribution Company Limited (WBSEDCL) for subsidisation in power tariff to its Consumers.

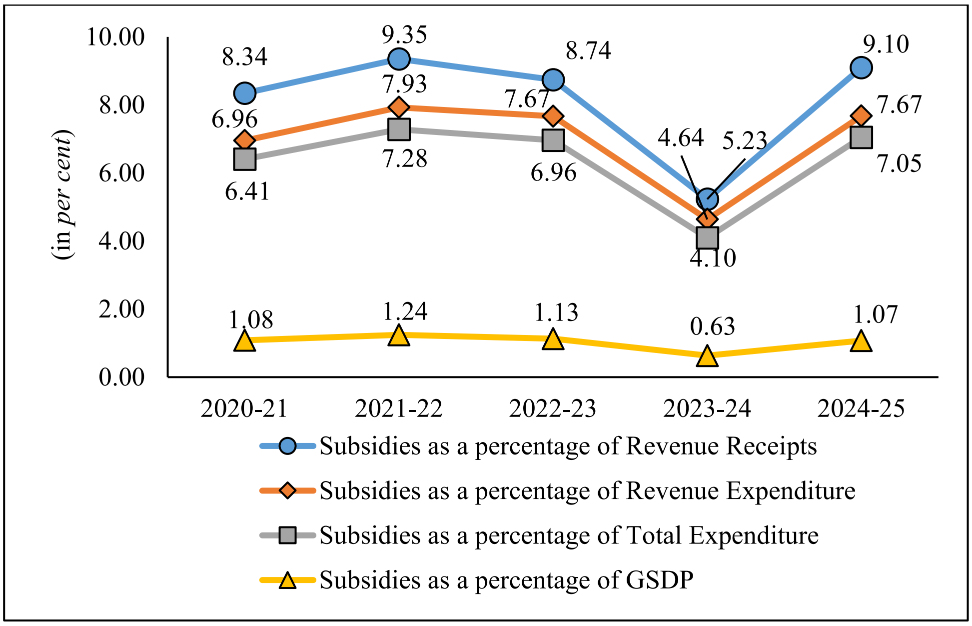
Department-wise major subsidies for FYs 2020-21 to 2024-25, are shown in **Table 1.22**.

Table 1.22: Department-wise Subsidies during FYs 2020-21 to 2024-25

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
1	**Food and Supplies**	9,149.30	12,757.34	13,200.58	5,994.57	15,344.85
2	**Power**	1,375.24	1,549.76	1,610.05	1,753.92	1,881.78
3	**Agriculture**	733.23	1,102.29	1,205.22	1,546.80	1,015.07
4	**Transport**	1,019.09	1,109.65	946.31	927.61	917.06
6	**Other Departments**[24]	99.85	140.95	124.65	252.72	285.09
Total		**12,376.71**	**16,659.99**	**17,086.81**	**10,475.62**	**19,443.85**

Source: Finance Accounts

Chart 1.22: Trend Analysis of Subsidies



Source: Finance Accounts and MoSPI

Table 1.22 and **Chart 1.22** show that the total subsidy increased sharply to ₹19,443.85 crore in 2024-25 after a decline in 2023-24. Major subsidies were for Food & Supplies, Power and Agriculture Departments. This shows that subsidies continued to form a large part of the revenue expenditure of the State.

While subsidies help specific groups of people, abrupt increase in subsidies can reduce the funds available for development expenditure and asset creation. The Government needs to review major subsidy schemes regularly to assess their impact.

Fiscal stress from committed expenditure and subsidies

Chart 1.23 and **Chart 1.24** depict Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during FYs 2020-25 respectively.

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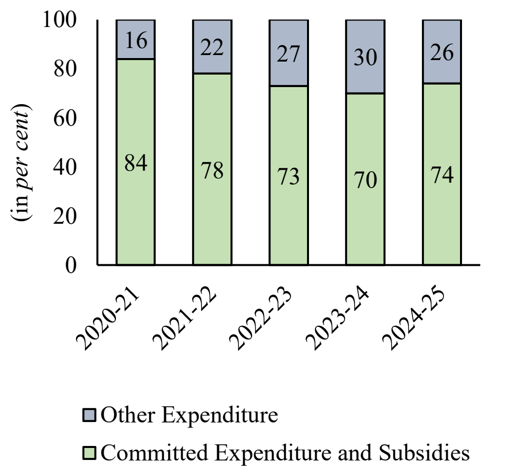
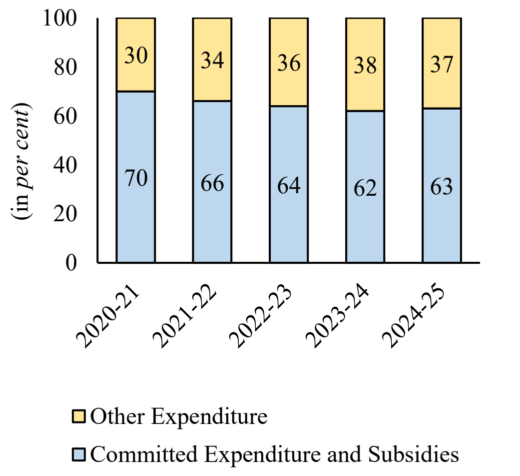
[24] *Other Departments include (i) Agricultural Marketing, (ii) Animal Resources Development, (iii) Co-operation, (iv) Fisheries, (v) Food Processing Industries and Horticulture, (vi) Higher Education, (vii) Labour, (viii) Micro, Small & Medium Enterprises and Textiles and (ix) Self-Help Group and Self Employment.*

Chart 1.23: Committed Expenditure and Subsidies as a percentage of Revenue Receipts	Chart 1.24: Committed Expenditure and Subsidies as a percentage of Revenue Expenditure
	

Source: Finance Accounts

In 2024-25, the State's committed expenditure of ₹ 1,39,202 crore comprising salaries (₹ 67,937 crore), pensions (₹ 25,859 crore) and interest payments (₹ 45,406 crore), accounted for approximately 65 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 19,444 crore, bringing the total rigid (committed expenditure + subsidies) expenditure to ₹ 1,58,646 crore, which was nearly 74 *per cent* of the State's revenue receipts. The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities.

There is an urgent need for expenditure reform through rationalisation of subsidies, improved targeting and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

Subsidy schemes administered by the Food & Supplies Department

Audit analysed the Food subsidy component, which forms a major part of the subsidy bill of the Government and noted that as of March 2025, three schemes viz. Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY), Rajya Khadya Suraksha Yojana (RKSY) and Maa Scheme, were implemented by the Food & Supplies Department, Government of West Bengal, all of which had subsidy components. Of these, PMGKAY has one component[25] with 100 *per cent* subsidy from Government of India (GoI).

It was seen that the GoI's share of subsidy is received directly into the bank account of the Food & Supplies Department and the State share also is transferred to a bank account. GoI's share is also initially borne by the State and is subsequently reimbursed by GoI. Accordingly, the overall Food subsidy expenditure for 2020-25 is indicated below in **Table 1.23**.

[25] *Acquisition of Custom Milled Rice*

Table 1.23: Subsidy Expenditure by the State Government

Year	Share of subsidy to be borne by		Actual Subsidy Expenditure
	GoI (as per claim of GoWB)	GoWB (State Share)	
	(1)	(2)	(3) = (1) + (2)
	(₹ in crore)		
2020-21	6,422.15	7,850.29	14,272.44
2021-22	5,790.85	7,835.93	13,626.78
2022-23	9,013.64	7,137.40	16,151.04
2023-24	6,082.27	8,056.54	14,138.81
2024-25	7,407.80	9,867.50	17,275.30
Total	**34,716.71**	**40,747.66**	**75,464.37**

Source: Information provided by the Food and Supplies Department

The expenditure of GoWB on subsidy (as per **Table 1.23** above) showed minor variations (except in 2024-25) that were attributed to variations in paddy procurement.

Burden on State Exchequer due to delays in receipt of GoI subsidy share

As per the information provided by the Department, out of the subsidy claim of ₹ 34,716.71 crore, during 2020-25, ₹ 997.25 crore[26] was yet to be received from GoI (November 2025). There were recurrent delays in the receipt of GoI's share of subsidy claims. During 2020-25, as per information provided by the Department, such delays ranged from five to 16 months from the date of claim. The Directorate could not provide specific reasons for these delays. Such delayed central reimbursements placed an additional financial burden on the State Exchequer.

D. Financial assistance by the State Government to Local Bodies and Other Institutions

Assistance provided by way of grants by the State Government to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.24**.

Table 1.24: Financial Assistance to Local Bodies and other Institutions

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
(A) Local Bodies					
Municipal Corporations and Municipalities (1)	5,166	5,965	8,022	6,186	6,761
GIA for creation of Capital Assets to Municipal Corporations and Municipalities	*618*	*1,498*	*1,437*	*164*	*1,010*
Panchayati Raj Institutions (2)	11,285	11,494	12,897	16,934	21,287
GIA for creation of Capital Assets to PRIs	*8,967*	*6,951*	*1,964*	*148*	*7,699*
Total (A) = (1)+(2)	**16,451**	**17,459**	**20,919**	**23,120**	**28,048**
(B) Other Institutions					
Educational Institutions (Universities)	8,447	7,419	10,436	5,790	8,374

[26] *Claims pertaining to PMGKAY-₹ 883.63 crore and Fortified Rice Kernels- ₹ 113.62 crore*

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Development Authorities	0	0	0	0	0
Other Autonomous Bodies	0	0	0	0	0
Co-operative Institutions	147	176	367	352	342
Public Sector Undertakings (PSUs)	179	181	499	267	1,818
Non-Government Organisations (NGOs)	27,048	28,408	28,796	30,642	31,416
Others[27]	10,859	26,323	35,064	39,916	54,862
Total (B)	**46,680**	**62,507**	**75,162**	**76,967**	**96,812**
Total (A+B)	**63,131**	**79,966**	**96,081**	**1,00,087**	**1,24,860**
GIA for creation of Capital assets	*10,450*	*10,371*	*5,229*	*3,735*	*10,150*
Revenue Expenditure	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427
Assistance as percentage of Revenue Expenditure	35.48	38.05	43.12	44.29	49.27

Source: Finance Accounts

During the current year, financial assistance to the local bodies and other institutions increased by ₹ 24,773 crore (24.75 *per cent*) over the previous year. The increase was mainly due to increase in assistance to Panchayati Raj Institutions (₹ 4,353 crore: 25.71 *per cent*), Educational Institutions (Universities) (₹ 2,584 crore: 44.63 *per cent*), Public Sector Undertakings (PSUs) (₹ 1,551 crore: 580.90 *per cent*) and grants released for 'National Old Age Pension Scheme (State Share)', 'Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (State Share)' and 'Scheme for financial assistance to the workers in locked-out industrial units', *etc.* (₹ 14,946 crore: 37.44 *per cent*). The overall quantum of financial assistance to local bodies and other institutions as percentage to revenue expenditure increased to 49.27 *per cent* during the current year from 44.29 *per cent* of the previous year. Only 8.13 *per cent* of such assistance contributed to creation of capital assets.

Grants to Panchayati Raj Institutions (PRIs), Municipal Corporations and Municipalities and other bodies have increased over the years, both in absolute terms and as a share of total revenue expenditure.

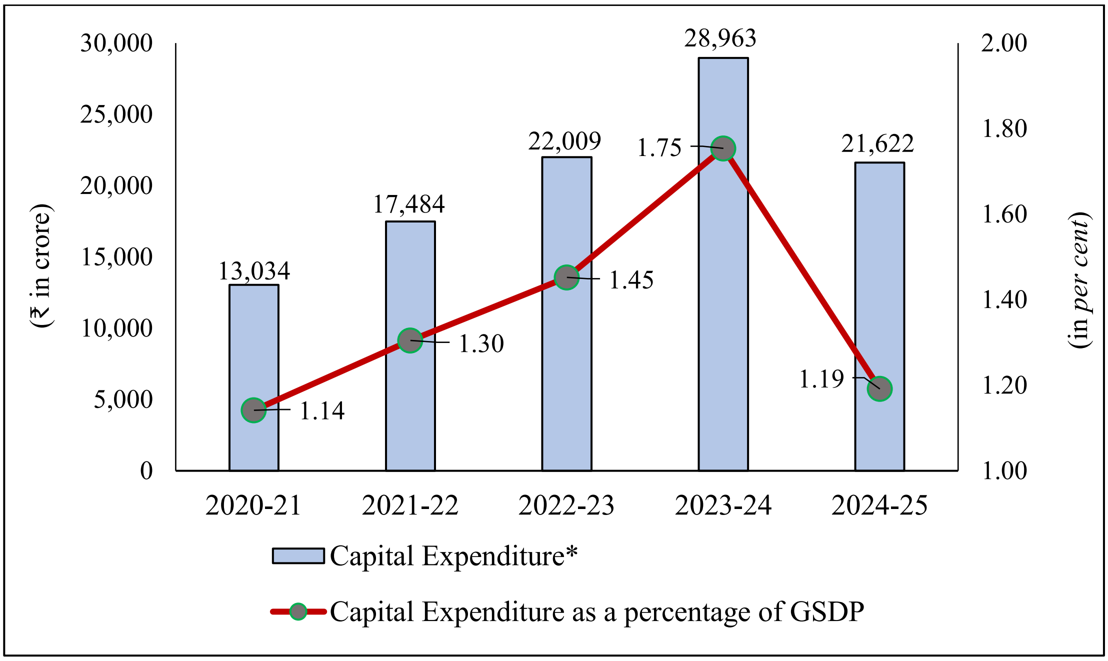
1.2.4.2 Capital Expenditure

Capital expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. Capital expenditure, in both the Centre and the State, is being met from budgetary support and extra budgetary resources. It also includes investments made by the State

[27] *Includes grants released 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.*

Government in Companies/Corporations. Trend of capital expenditure in the State over the last five years *i.e.,* 2020-25 is given in **Chart 1.25**.

Chart 1.25: Capital Expenditure in the State



Source: Finance Accounts and MoSPI

**Here 'Capital Expenditure' refers to 'Capital Outlay excluding disbursement of Loans & Advances'.*

Capital expenditure (₹ 21,622 crore) in the year 2024-25 fell by 25 *per cent* (₹ 7,341 crore) *vis-à-vis* the previous financial year wherein it stood at ₹ 28,963 crore. Major variations in Capital Expenditure (CE), during 2024-25, *vis-à-vis* 2023-24, are shown in **Table 1.25**.

Table 1.25: Major variations in CE during 2024-25 *vis-à-vis* 2023-24

Major Heads of Account	2023-24	2024-25	Increase (+)/ Decrease (-)
	(₹ in crore)		
4515-Capital Outlay on other Rural Development Programmes	4,965.46	2,136.02	(-)2,829.44
5054-Capital Outlay on Roads and Bridges	5,882.34	4,138.69	(-)1,743.65
4215-Capital Outlay on Water Supply and Sanitation	6,316.08	5,085.43	(-)1,230.65
4700-Capital Outlay on Major Irrigation	1,345.24	533.47	(-)811.77
4801-Capital Outlay on Power Projects	2,182.49	1,803.34	(-)379.15
4202-Capital Outlay on Education, Sports, Art and Culture	511.77	357.58	(-)154.19
4210-Capital Outlay on Medical and Public Health	1,345.95	1,572.36	226.41
4435-Capital Outlay on other Agricultural Programmes	33.62	121.89	88.27
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	461.23	536.80	75.57

Source: Finance Accounts

Significant declines in CE compared to 2023-24 were noticed under some key infrastructure-oriented sectors, as described below:

- Other Rural Development Programmes recorded significant reduction (57 *per cent*), mainly due to lower expenditure on road works under PMGSY and on construction and upgradation of rural roads under the Pathashree-Rastashree Scheme, indicating a substantial contraction in rural asset creation.

- The decline under Roads and Bridges (30 *per cent*) was primarily due to reduced spending on development of State Roads & Bridges from the West Bengal Compensatory Entry Tax Fund (WBCETF) and Railway Safety Works under the Public Works (Roads) Department, pointing to slowing progress in road infrastructure.
- Water Supply and Sanitation witnessed a major fall (19 *per cent*) owing to reduced expenditure under the ADB-assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP), other externally aided water supply projects and Special Infrastructure Projects, potentially affecting long-term human development outcomes.
- Major Irrigation projects registered lower CE mainly due to reduced spending on Special Repairs to the Kangsabati Reservoir Project and Irrigation Modernisation & Flood Management activities under the West Bengal Major Irrigation and Flood Management Project (WBMI&FMP), indicating diminished investment in irrigation expansion.
- The decline under Power Projects (17 *per cent*) was attributable to lower equity participation in West Bengal State Electricity Distribution Company Limited (WBSEDCL) for the West Bengal Electricity Distribution Grid Modernisation Project, lower equity contribution to Durgapur Projects Limited (DPL) and reduced expenditure under RIDF & the Integrated Power Development Scheme (IPDS), suggesting reduced investment in energy infrastructure.

These decreases were offset to some extent by increase in expenditure in a few social and economic sector sectors as discussed below:

- The increase (17 *per cent*) under Medical and Public Health was mainly on account of higher spending on Medical Education, Dental Education and establishment of new medical colleges, indicating increased investment in health infrastructure.
- Agricultural Programmes registered higher outlay mainly due to enhanced expenditure on infrastructural facilities for Agricultural Marketing under RIDF.
- An increase (16 *per cent*) under Welfare of SCs, STs, OBCs and Minorities was primarily due to higher expenditure on construction of ICDS centres, improvement of libraries and reading rooms in Secondary Schools and implementation of the Integrated Minority Development Scheme.

The pattern of capital expenditure in 2024-25 reflects a significant contraction across major infrastructure-oriented sectors, coupled with continued volatility over the five-year period. Reductions in expenditure on rural development, roads & bridges, water supply & sanitation, irrigation, power and education highlights structural weaknesses in planning, prioritisation and execution of capital projects, which may constrain the State's long-term growth potential.

A. Sector-wise Capital Expenditure

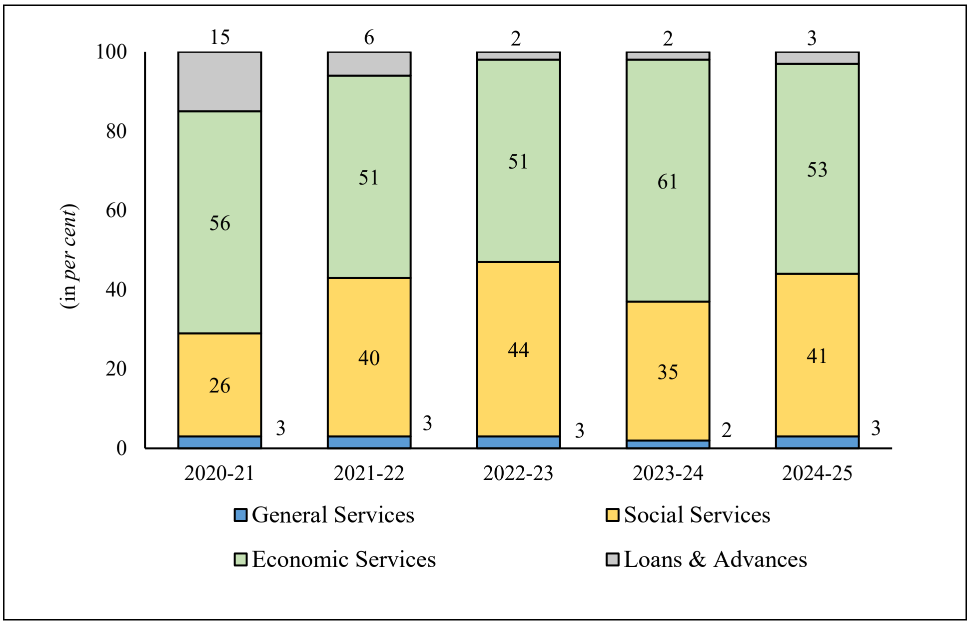
Sector-wise composition of Capital expenditure is given in **Table 1.26**, whereas details of relative share of various sectors in Capital expenditure are presented in **Chart 1.26**. Detailed Sector-wise expenditure is given in ***Appendix 1.2***.

Table 1.26: Sector-wise Capital expenditure

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
General Services	546	545	655	577	731
Social Services	3,950	7,437	9,952	10,319	9,162
Economic Services	8,538	9,502	11,402	18,067	11,729
Loans & Advances	2,277	1,102	565	794	703

Source: Finance Accounts

Chart 1.26: Relative share of various sectors in Capital expenditure



Source: Finance Accounts
Note: Here 'Capital Expenditure' refers to 'Capital Outlay including disbursement of Loans & Advances'.

As seen from above, Capital expenditure has fluctuated during the five-year period 2020-25. Major spending was noted on economic services followed by social services.

B. Quality of investments in companies, corporations and other bodies

As of 31 March 2025, the State Government's investment in 2,204[28] companies, corporations and other bodies stood at ₹ 22,792.64 crore, comprising State PSUs (₹ 19,829.23 crore), Statutory Corporations (₹ 902.00 crore), Co-operative Banks and Societies (₹ 802.57 crore),

[28] *Banks: 04, Central Government PSUs: 05, Statutory Corporations: 07; Co-operative Banks and Societies: 2,093*, Other Joint Stock Companies: 25*, State Government PSUs: 57* and Others: 13, where (*) refers to 'Complete information awaited'.*

Central Government PSUs (₹ 477.59 crore), Banks (₹ 384.31 crore), other Joint Stock Companies (₹ 199.54 crore) and others (₹ 197.40 crore).

The position of return on investments[29] during the period 2020-25 is presented in **Table 1.27**. The trends in year-end investments in companies, corporations, co-operative banks and societies, along with the corresponding returns, are depicted in **Chart 1.27**, whereas **Chart 1.28** presents the rate of return on these investments *vis-à-vis* the average rate of interest on Government borrowings.

Table 1.27: Return on Investment

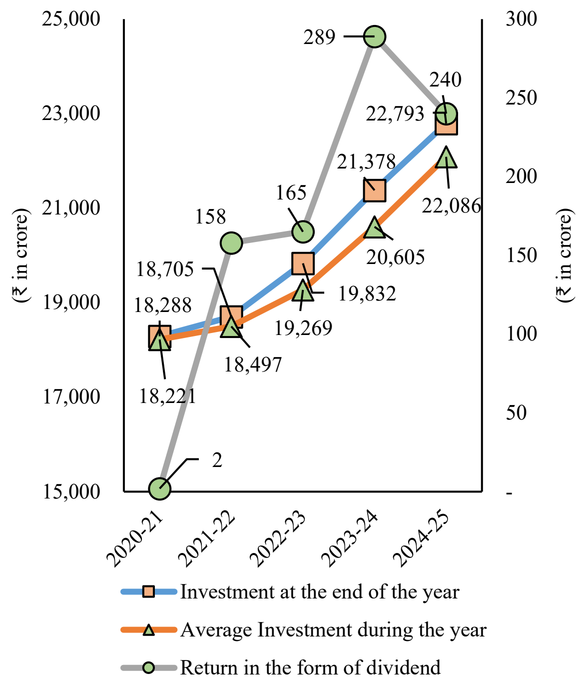
Sl. No.	Investment/return/cost of borrowings	2020-21	2021-22	2022-23	2023-24	2024-25
1	Investment at the end of the year (₹ in crore)	18,288	18,705	19,832	21,378	22,793
2	Average Investment* (₹ in crore)	18,221	18,497	19,269	20,605	22,086
3	Return from dividend (₹ in crore)	2	158	165	289	240
4	Rate of return (*per cent*) [(3)/(2)x100]	0.01	0.85	0.86	1.40	1.09
5	Interest Payment on Government Borrowings (₹ in crore)	33,782	36,672	40,018	42,621	45,406
6	Outstanding Liabilities# (₹ in crore)	4,86,430	5,36,478	5,85,169	6,36,688	7,01,724
7	Overall interest-bearing Liabilities (₹ in crore)	4,63,558	5,07,761	5,49,832	6,01,366	6,56,957
8	Average Overall interest-bearing Liabilities (₹ in crore)	4,38,618	4,85,660	5,28,797	5,75,599	6,29,162
9	Average rate of interest on Overall interest-bearing Liabilities (*per cent*) [(5)/(8)x100]	7.70	7.55	7.57	7.40	7.22
10	Difference between rate of return and average rate of interest on Overall interest-bearing Liabilities (*per cent*) [4-9]	(-)7.69	(-)6.70	(-)6.71	(-)6.00	(-)6.13
11	Difference between return on investment and interest on Overall interest-bearing Liabilities (₹ in crore)^ [(2)x(10)/100]	(-)1,401	(-)1,239	(-)1,293	(-)1,236	(-)1,354

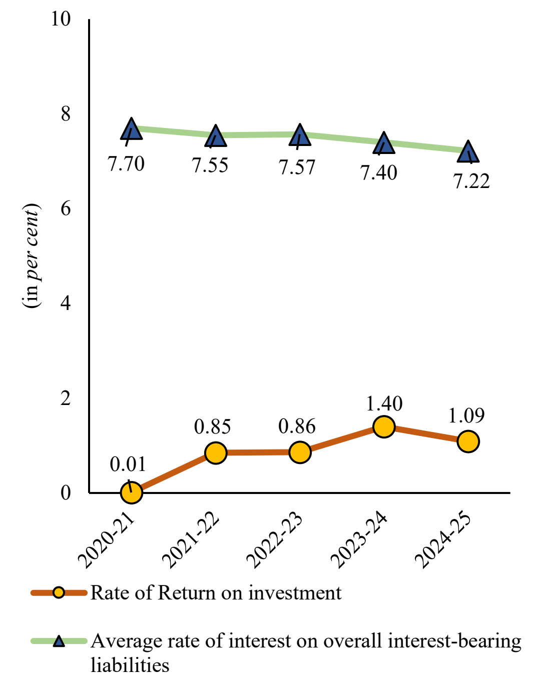
*Source: Finance Accounts; *calculated as average of closing balances of previous year and current year; #Outstanding Liabilities refer to Outstanding Public Debt and Public Account Liabilities, comprising both interest-bearing and non-interest-bearing liabilities.*

^(Average investment of the respective year) x (Difference between rate of return and average rate of interest on Overall interest-bearing Liabilities)/100

[29] *Government Companies, Joint Stock Companies, Co-operative Banks and Societies*

Chart 1.27: Investment and Return	Chart 1.28: Rate of return on investment *vis-à-vis* average rate of interest on Overall interest-bearing Liabilities





Source: Finance Accounts

During 2024-25, the return on investment from PSUs was ₹ 240 crore (1.09 *per cent* of the average investment of ₹ 22,086 crore), which was very low. Over the period 2020-25, returns ranged between only 0.01 and 1.40 *per cent*, while the State Government's average cost of overall interest-bearing liabilities stood significantly higher at 7.22 to 7.70 *per cent*.

The continued negative differential indicates erosion of public capital and underscores the need for a comprehensive review of PSU investments, including restructuring or rationalisation of chronically underperforming entities.

Dividend Policy

A well-defined dividend policy mandating a minimum return from profitmaking enterprises, enables the State Government to optimise its returns from investments in SPSEs and enhance monitoring of SPSEs' financial performance. It was observed that the state had not formulated or enforced a dividend policy for its PSUs till 2024-25, resulting in persistently low return on the government's equity investments. It was only in August 2025 that the State Government, *vide* a memorandum has mandated that all profit-making State PSUs should pay a minimum annual dividend of 30 *per cent*[30] of Profit After Tax.

C. Loans and Advances by the State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and

[30] *subject to the maximum dividend permitted under the extant legal provisions*

advances to many institutions/organisations. Detailed Sector-wise disbursement of loans and advances by the State Government is given in ***Appendix 1.5***. Further, **Table 1.28** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings during the last five years.

Table 1.28: Quantum of loans disbursed and recovered during 2020-25

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Opening Balance of loans outstanding	13,979	16,106	17,150	17,633	16,971
Amount advanced during the year	2,277	1,102	565	794	703
Amount recovered during the year	150	58	82	1,456	128
Closing Balance of the loans outstanding	16,106	17,150	17,633	16,971	17,546
Net addition	2,127	1,044	483	(-)662	575
Average Balance of the loans outstanding	13,379	15,043	16,628	17,392	17,302
Interest received	118	97	49	73	44
Interest rate on Loans and Advances given by the Government (in *per cent*)	0.88	0.64	0.29	0.42	0.25
Average rate of interest on Government Borrowings (in *per cent*)	7.34	7.17	7.14	6.98	6.79
Difference between the rate of interest received and interest paid (in *per cent*)	(-)6.46	(-)6.53	(-)6.85	(-)6.56	(-)6.54

Source: Finance Accounts

- As noted in ***Appendix 1.5***, of the total loans and advances disbursed during FY 2024-25 (₹ 703 crore), Social Services accounted for ₹ 455 crore (64.72 *per cent)*, Economic Services for ₹ 246 crore (34.99 *per cent*) and the remaining ₹ 2 crore (0.29 *per cent*) was to Government Servants. Within Social Services, KMC[31] received major share of ₹ 429 crore for the implementation of KEIIP[32] project and in Economic Services it was mainly for PSUs under transport sector (₹ 147 crore).

- During 2024-25, the outstanding loans and advances increased slightly to ₹ 17,546 crore. However, the interest received was only ₹ 44 crore and the effective interest rate was only 0.25 *per cent*.

- The substantial decline in overall recovery from ₹ 1,456 crore in 2023-24 to ₹ 128 crore in 2024-25, was primarily attributable to a sharp reduction in repayments to the State Government against loans extended for power projects. Total repayments in 2024-25 declined by ₹ 1,328 crore *vis-à-vis* 2023-24. This reduction was mainly relating to repayments against (i) loans for working capital assistance to West Bengal State Electricity Distribution Company Limited (WBSEDCL); and (ii) loans to Durgapur Projects Limited (DPL) for thermal power generation.

[31] *Kolkata Municipal Corporation*
[32] *Kolkata Environmental Improvement Investment Program*

1.3 Contingency Fund

The Contingency Fund of the Government of West Bengal is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 200 crore.

At the end of FY 2024-25, ₹ 5.57 crore remained un-recouped under various heads. As on 31 March 2025, Contingency Fund had a balance of ₹ 194.43 crore only.

Details of expenditure made out of the Contingency Fund are discussed in **Paragraph 2.7.1** of **Chapter II**.

1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

1.4.1 Net Public Account balances

The component-wise net balances in Public Account of the State are given in **Table 1.29**.

Table 1.29: Component-wise net balances in Public Account

Sector	Sub Sector	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	19,517.81	21,436.13	22,627.36	23,872.07	25,237.12
J. Reserve Funds	(a) Reserve Funds bearing Interest	1,925.77	2,251.03	3,353.88	5,321.86	7,597.48
	(b) Reserve Funds not bearing Interest	11,663.41	12,496.54	13,611.01	15,781.15	17,112.97
K. Deposits and Advances	(a) Deposits bearing Interest	22,928.21	26,204.02	29,362.76	32,879.37	35,746.17
	(b) Deposits not bearing Interest	17,173.51	16,035.23	18,869.57	21,041.47	20,623.54
	(c) Advances	(-)29.32	(-)29.32	(-)29.32	(-)29.32	(-)29.32
L. Suspense and Miscellaneous	(a) Suspense	(-)425.33	(-)477.16	(-)405.68	(-)654.11	(-)827.66
	(b) Other Accounts*	5,991.81	5,711.82	5,024.72	4,364.56	5,383.03
	(c) Accounts with Governments of Foreign Countries	(-)0.30	(-)0.30	(-)0.30	(-)0.30	(-)0.30
	(d) Miscellaneous	0.00	0.00	(-)572.25	(-)572.25	(-)572.25
M. Remittances	(a) Money Orders and other Remittances	(-)469.18	(-)469.18	20.85	20.84	20.81
	(b) Inter-Governmental Adjustment Account	(-)30.19	(-)17.14	(-)20.21	(-)19.57	(-)19.15
Total		**78,246.20**	**83,141.67**	**91,842.39**	**1,02,005.77**	**1,10,272.44**

*Source: Finance Accounts; *'Other Accounts' exclude (i) Departmental Balances, (ii) Permanent Cash Imprest and (iii) Cash Balance Investment Account.*
Note: –ve figures denote debit balances and +ve figures denote credit balances.

Net balances in the Public Account rose by 40.93 *per cent* in 2024-25 compared to 2020-21.

During 2020-21 to 2024-25, Audit observed the following:

- The rise in net balances in the Public Account was mainly due to higher balances under Reserve Funds and Deposits bearing interest. Transfers to Reserve Funds without corresponding utilisation and the accumulation of interest-bearing deposits led to increased future interest liabilities for the State exchequer.
- Balances under Deposits not bearing interest exhibited noticeable year-to-year fluctuations.

Balances under Suspense and Miscellaneous heads decreased over the years. Details of Suspense Accounts are shown in **Paragraph 3.9** of **Chapter III**.

1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. They comprise interest bearing reserve funds and reserve funds not bearing interest.

Against the gross accumulated balance of ₹ 24,710 crore lying in Reserve Funds, an amount of ₹ 17,113 crore was under 21[33] non-interest-bearing Reserve Funds and ₹ 7,597 crore was under three interest-bearing Reserve Funds. The fund balances lying in the major Reserve Funds as on 31 March 2025 are given in **Table 1.30**.

Table 1.30: Details of Major Reserve Funds

Sl. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
		(₹ in crore)				
A	**Reserve Funds bearing Interest**	**5,321.85**	**1,935.81**	**526.88**	**187.06**	**7,597.48**
1	State Disaster Response Fund (SDRF)	3,659.98	1,332.77	395.93	144.38	5,244.30
2	State Compensatory Afforestation Fund (SCAF)	495.72	141.04	18.23	42.68	612.31
3	State Disaster Mitigation Fund (SDMF)	1,166.15	462.00	112.72	0.00	1,740.87
B	**Reserve Funds not bearing Interest**	**15,781.15**	**1,769.11**	**1,125.52**	**1,562.82**	**17,112.96**

[33] *1. Sinking Funds, 2. Roads and Bridges Fund, 3. Development Funds for educational purposes, 4. Development Funds for Medical and Public Health purposes,* ***Development & Welfare Funds of*** *5. North Bengal Development Department, 6. Urban Development Department, 7. Municipal Affairs Department, 8. Panchayats & Rural Development Department, 9. Micro & Small-Scale Enterprises & Textiles Department, 10. Tourism Department, 11. Transport Department, 12. Sericulture Department, 13. Department of Power and Non-Conventional & Renewable Energy Sources, 14. Public Works Department, 15. Commerce and Industries Development Fund and 16. West Bengal Migrant Workers' Welfare Fund,*
17. Guarantee Redemption Fund, 18. Special Drawing Facility, 19. Special Fund for Compensatory Afforestation, 20. West Bengal Road Safety Fund and 21. Consumer Welfare Fund in respect of West Bengal GST Rules 2018

Sl. No.	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
		(₹ in crore)				
1	Sinking Funds	13,265.37	600.00	1,021.33	0.00	14,886.70
2	Roads and Bridges Fund	193.36	616.64	0.00	616.64	193.36
3	Development and Welfare Funds	1,124.33	461.22	0.00	915.63	669.92
4	General and other Reserve Funds	1,198.09	91.25	104.19	30.55	1,362.98
Grand Total		**21,103.00**	**3,704.92**	**1,652.40**	**1,749.88**	**24,710.44**

Source: Finance Accounts

Out of the total accumulated balance of ₹ 24,710.44 crore in these funds, ₹ 16,238 crore (65.71 *per cent*) was invested in Government Securities as of 31 March 2025.

1.4.3 Cash Balances

As per the agreement with the Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance with the RBI, which in case of West Bengal was ₹ 2.48 crore. If the balance falls below this minimum, the shortfall is to be met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Special Drawing Facility (SDF)/Overdrafts (OD), with the WMA limit revised periodically by RBI. During the year, the State did not resort to any WMA.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

It is not advisable for the State to raise market loans while holding large unutilised cash balances, as it leads to idling of funds, while increasing the State's liabilities. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.31**.

Table 1.31: Cash Balances and their investment

Particulars	Opening balance as on 1 April 2024	Closing balance as on 31 March 2025
	(₹ in crore)	
A. General Cash Balances		
Cash in treasuries	0.18	0.39
Deposits with Reserve Bank of India	2.45	(-)28.52[34]
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Total	**2.63**	**(-)28.13**
Investments held in Cash Balance investment account	23,320.02	27,355.25
Total (A)	**23,322.65**	**27,327.12**
B. Other Cash Balances and Investments		

[34] *There was a difference of ₹ 33.76 crore (Credit) between the figures of 'Deposits with Reserve Bank' reflected in the accounts as ₹ 28.52 crore (Credit) and that intimated by the Reserve Bank of India as ₹ 5.24 crore (Debit.). The difference is under reconciliation.*

Particulars	Opening balance as on 1 April 2024	Closing balance as on 31 March 2025
	(₹ in crore)	
Cash with departmental officers *viz.*, Public Works, Forest Officers	(-)0.36	(-)0.36
Permanent advances for contingent expenditure with department officers	2.84	2.85
Investment in earmarked funds	14,662.27	16,237.80
Total (B)	**14,664.75**	**16,240.29**
Total (A + B)	**37,987.40**	**43,567.41**
Interest realised	**124.13**	**152.93**

Source: Finance Accounts

Details of Cash Balance Investment Account during the last five years is given in **Table 1.32**.

Table 1.32: Cash Balance Investment Account (Major Head-8673)

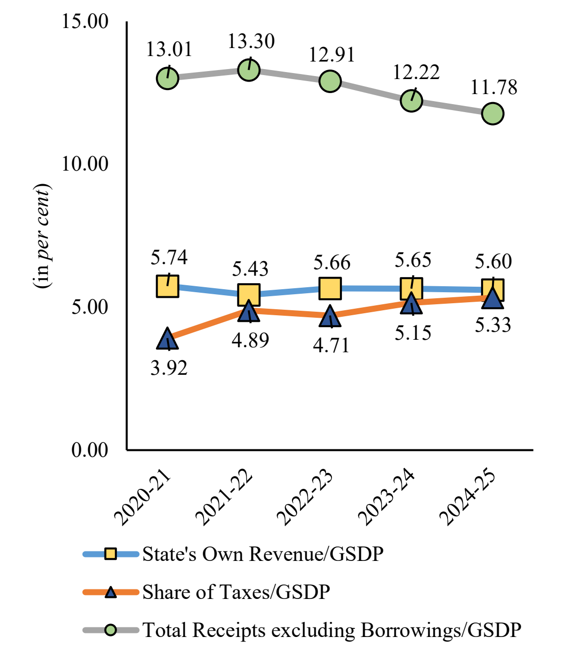
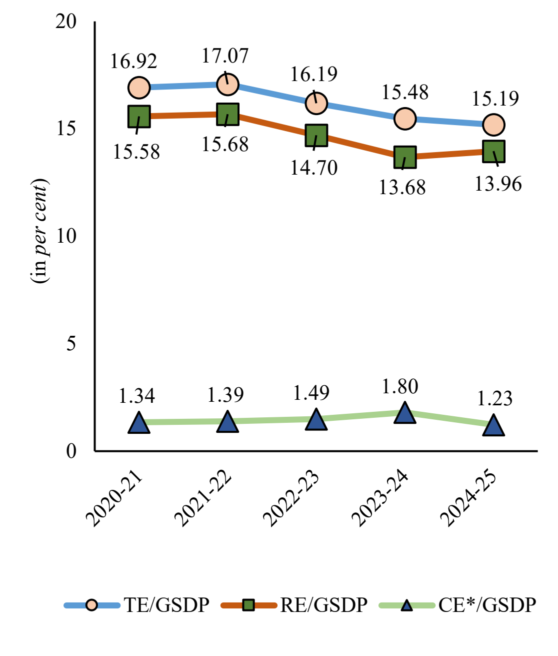
Year	Opening Balance	Closing Balance	Increase (+)/ Decrease (-)	Interest earned
	(₹ in crore)			
2020-21	13,159	21,238	8,079	62.87
2021-22	21,238	20,360	(-)878	95.34
2022-23	20,360	18,632	(-)1,728	111.86
2023-24	18,632	23,320	4,688	124.13
2024-25	23,320	27,355	4,035	152.93

Source: Finance Accounts

The State's cash balance at the end of 2024-25 was ₹ 43,567 crore, which includes large investments in the Cash Balance Investment Account.

1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.29** and **Chart 1.30** show receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively.

Chart 1.29: Receipts of the State as of GSDP	Chart 1.30: Expenditure of the State as of GSDP
	

Source: Finance Accounts and MoSPI
**Here 'CE' refers to 'Capital Expenditure including disbursement of Loans & Advances'.*

Both receipts and expenditure as a share of GSDP show that expenditure growth has outpaced revenue growth. Revenue expenditure forms the major portion of total spending, while capital expenditure remains low.

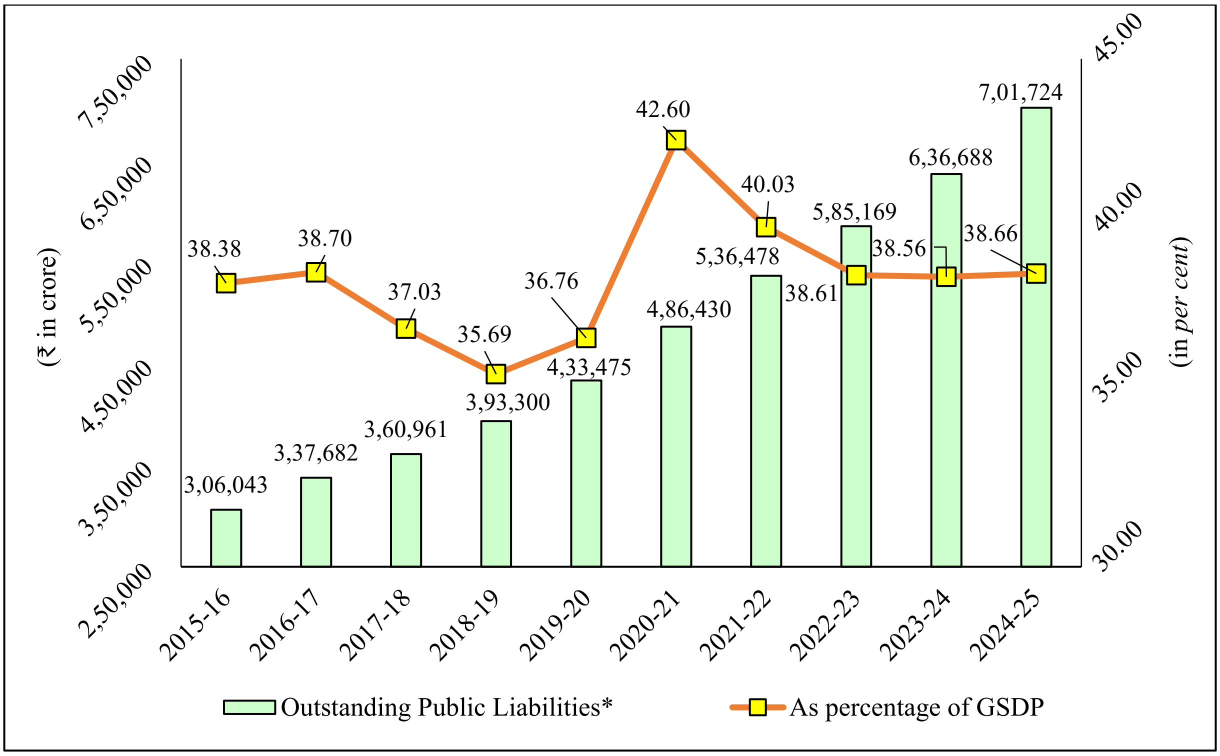
Since expenditure, especially on the revenue account, is growing faster than receipts, the fiscal deficit is widening and dependence on borrowings is increasing over the years.

The State should make efforts to increase its own tax and non-tax revenue through better collection and compliance. Expenditure priorities should be reviewed so that more funds are expended towards productive capital projects.

1.5.1 Public Liability Management

Outstanding public liabilities of the State along with its percentage to GSDP for the years 2015-16 to 2024-25 is depicted in **Chart 1.31**.

Chart 1.31: Outstanding Public Liabilities and its percentage to GSDP



Source: Finance Accounts
**Outstanding Public Liabilities refer to Outstanding Public Debt and Public Account Liabilities.*

A ten-year trend analysis of Outstanding Public Liabilities and its percentage to GSDP has already been presented in **Paragraph 1.1.6** of this Chapter.

High liabilities meant that a large share of future revenue would go towards debt servicing, which may reduce flexibility for future spending, potentially breaching FRBM targets.

1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.33**.

Table 1.33: Component-wise liability trends

Components of Fiscal Liability	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Outstanding Total Liabilities*	**4,86,430**	**5,36,478**	**5,85,169**	**6,36,688**	**7,01,724**
Public Debt	**4,24,247**	**4,70,289**	**5,10,763**	**5,52,455**	**6,11,645**
Internal Debt	4,04,017	4,42,866	4,79,797	5,23,402	5,72,056
Loans from GoI	20,230	27,423	30,966	29,053[#]	39,589
Liabilities on Public Account	**62,183**	**66,189**	**74,406**	**84,233**	**90,079**
Small Savings, Provident Funds, etc.	19,518	21,436	22,627	23,872	25,237

Components of Fiscal Liability	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Reserve Funds bearing Interest	1,926	2,251	3,154^	5,122^	7,597
Reserve Funds not bearing Interest	637	263	392	1,319	875
Deposits bearing Interest	22,928	26,204	29,363	32,879	35,746
Deposits not bearing Interest	17,174	16,035	18,870	21,041	20,624
Rate of growth of outstanding total liabilities (in *per cent*)	12.22	10.29	9.08	8.80	10.21
Gross State Domestic Product (GSDP)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
Outstanding Total Liabilities/GSDP (in *per cent*)	42.60	40.03	38.61	38.56	38.66
Borrowings and Other Liabilities					
Total Receipts	1,86,034	1,97,690	1,91,795	2,10,237	2,18,266
Total Repayments	1,33,079	1,47,642	1,43,105	1,50,589	1,53,230
Net funds available	52,955	50,048	48,691	59,648	65,036
Repayments/Receipts (in per cent)	71.53	74.68	74.61	71.63	70.20

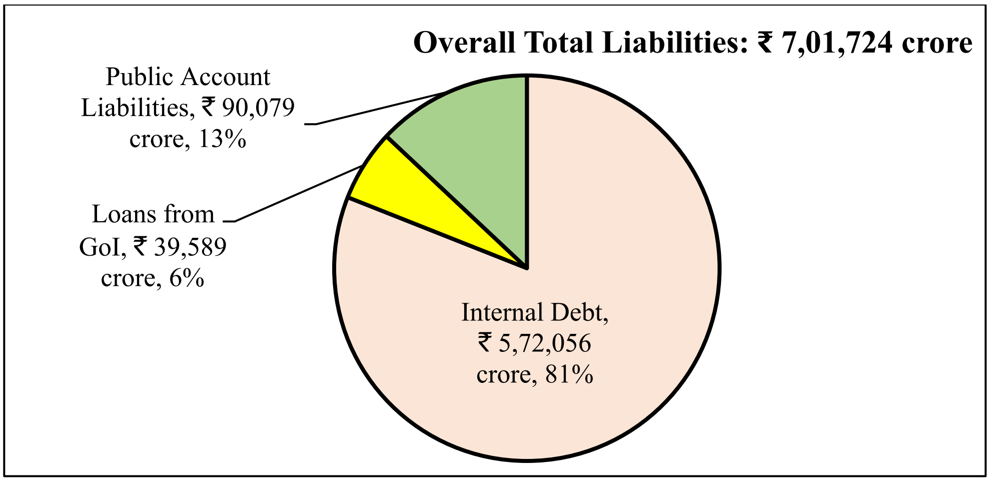
Source: Finance Accounts
**Outstanding Liabilities refer to Outstanding Public Debt and Public Account Liabilities.*
[#]excluding ₹8,128.49 crore due to proforma correction on account of repayment of back-to-back loan by Central Government
^considering the debit balances of ₹200 crore of SDRF-Investment Account during the respective years

Table 1.33 indicates the following:

- The State's outstanding total liabilities have grown materially (₹ 2,15,294 crore) over the last five years. However, since GSDP expanded faster (in absolute terms), the liabilities-to-GSDP ratio fell modestly (from 42.60 to 38.66 *per cent*).
- Internal debt is the dominant and rapidly expanding component of the outstanding total liabilities. Rising internal debt increases the State's exposure to interest rate risk and debt servicing pressure, as reflected by high interest payments from ₹ 30,517 crore in 2020-21 to ₹ 40,356 crore in 2024-25, representing an increase of about 32.24 *per cent*.
- Public Account liabilities (especially interest-bearing deposits and reserve funds) have also increased, which raises recurring interest commitments and future repayment/service obligations.

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.32**.

Chart 1.32: Break-up of outstanding total liabilities at the end of 2024-25

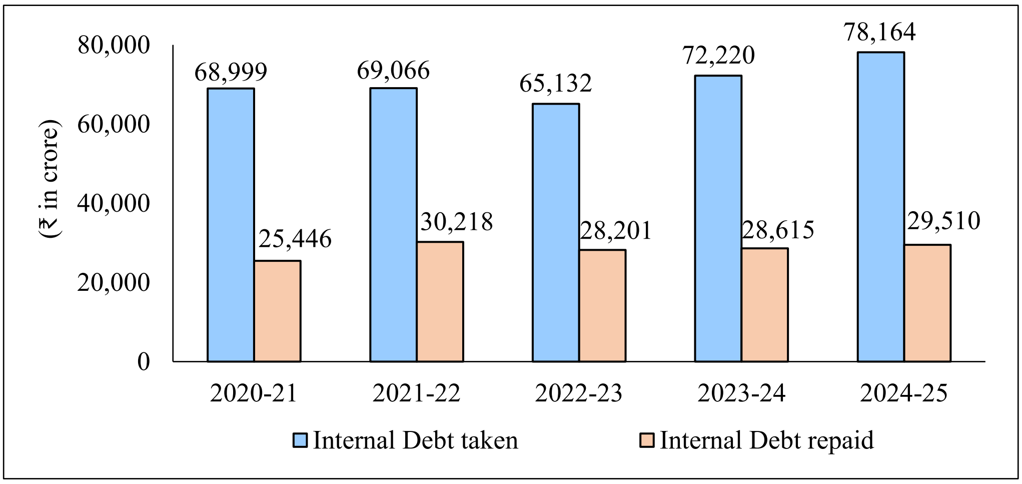


Source: Finance Accounts

The liability composition shown in **Chart 1.32**, indicates that the State's contingent and repayable obligations are concentrated in Public Debt, mostly internal debt.

Chart 1.33 depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of five years i.e. 2020-25.

Chart 1.33: Internal debt taken *vis-à-vis* repaid



Source: Finance Accounts

Internal debt of the State Government increased by ₹ 1,68,039 crore (41.59 *per cent*) from ₹ 4,04,017 crore in 2020-21 to ₹ 5,72,056 crore in 2024-25. An amount of ₹ 40,356 crore was paid towards interest on internal debt during 2024-25.

Net increases in internal debt indicate that fiscal deficits are being financed largely through market borrowings.

1.5.1.2 Utilisation of Borrowed Funds

Borrowed funds (Public Debt) should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.34** and **Chart 1.34** depict the utilisation and trends of borrowed funds during 2020-25 respectively.

Table 1.34: Utilisation of borrowed funds

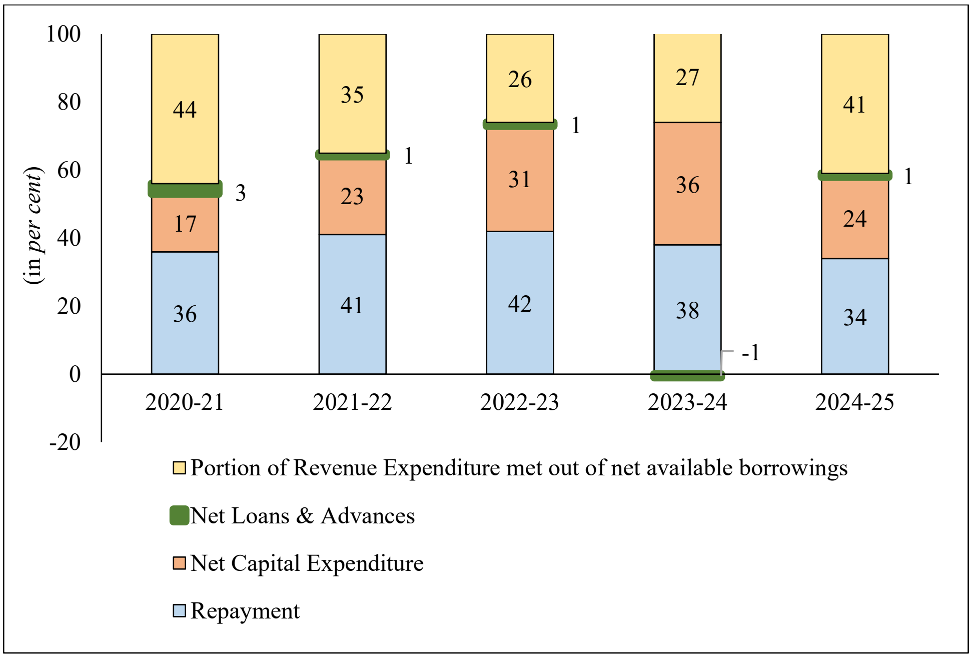
Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Total Borrowings* (1)	75,429	77,581	70,243	80,171	90,655
Repayment of earlier borrowings (Principal)# (2) (*percentage*)	26,889 (36)	31,540 (41)	29,768 (42)	30,351 (38)	31,465 (34)
Net Capital Expenditure (3) (*percentage*)	13,034 (17)	17,484 (23)	22,009 (31)	28,963 (36)	21,622 (24)
Net loans and advances (4) (*percentage*)	2,127 (3)	1,044 (1)	483 (1)	(-)662 (-1)	575 (1)
Portion of Revenue Expenditure met out of net available borrowings (5) = (1-2-3-4) (*percentage*)	33,379 (44)	27,513 (35)	17,983 (26)	21,519 (27)	36,993 (41)

Source: Finance Accounts

**The figures represent total Public Debt Receipts during the respective years.*

#The figures represent total Public Debt Repayments during the respective years.

Chart 1.34: Trends of utilisation of borrowed funds



Source: Finance Accounts

During 2024-25, a significant part (34 *per cent*) of borrowings was used for repayment of principal of earlier borrowings, nearly 41 *per cent* of borrowings financed revenue expenditure and only about one-fourth went to capital works.

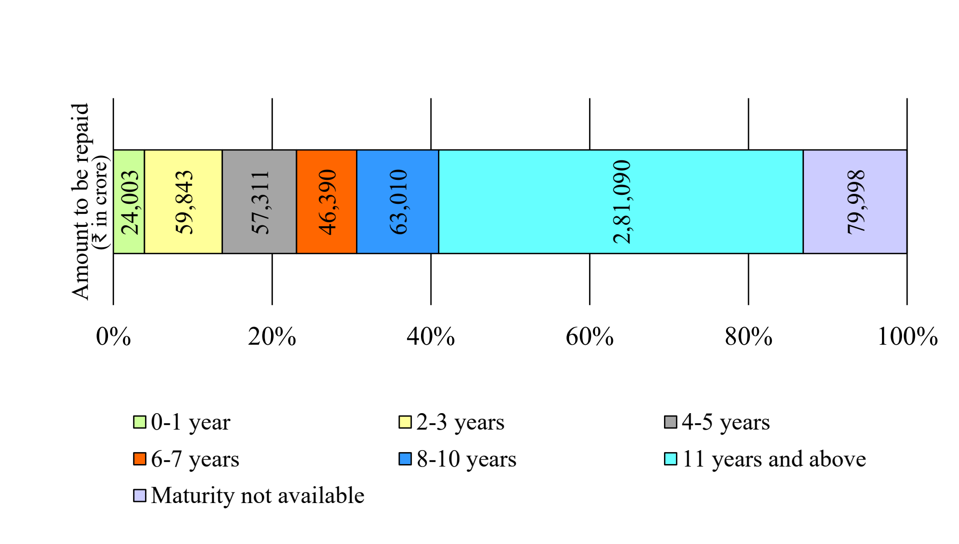
The State should therefore ensure that borrowings are used primarily to fund capital projects. Fiscal discipline should be strengthened to ensure that revenue expenditure is met from revenue receipts.

Further, it is essential that there is a policy framework in place for deployment of borrowed funds, keeping in mind the cost of borrowing and potential increases in income.

1.5.1.3 Debt Profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.35**.

Chart 1.35: Maturity Profile of Public Debt



Source: Finance Accounts

As evident from the Chart above, of the total outstanding public debt (₹ 6,11,645 crore), payable debt maturity in the ensuing five and seven years, will be ₹ 1,41,157 crore[35] (23.08 *per cent*) and ₹ 1,87,547 crore[36] (30.66 *per cent*) respectively. The debt maturity may be much higher in the coming years, given the fact that the information pertaining to maturity details for debt amounting to ₹ 79,998 crore (13.08 *per cent* of total outstanding public debt) was not made available by the State Government.

1.5.1.4 Financing pattern of Fiscal Deficit

Table 1.35 depicts financing pattern of the fiscal deficit during 2020-25.

Table 1.35: Components of fiscal deficit and its financing pattern

Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
Fiscal Deficit		**44,688**	**50,528**	**49,787**	**53,992**	**61,924**
1	*Revenue Deficit*	29,527	32,000	27,295	25,691	39,727
2	*Net Capital Expenditure*	13,034	17,484	22,009	28,963	21,622
3	*Net Loans and Advances*	2,127	1,044	483	(-)662	575
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	50,180	45,199	42,500	48,910	54,600
2	Loans from GoI	4,986	7,193	3,543	6,215	10,536
3	Special Securities issued to NSSF	(-)6,340	(-)6,340	(-)6,340	(-)6,340	(-)6,336
4	Loans from Financial Institutions	(-)287	(-)11	772	1,035	390
5	Small Savings, PF, etc.	2,288	1,919	1,191	1,245	1,365
6	Deposits and Advances	1,066	2,137	5,993	5,688	2,449
7	Suspense and Miscellaneous	(-)192	(-)332	(-)1,188	(-)909	844

[35] *₹ 24,003 crore (0-1 year) plus ₹ 59,843 crore (2-3 years) and ₹ 57,311 crore (4-5 years)*

[36] *₹ 24,003 crore (0-1 year) plus ₹ 59,843 crore (2-3 years), ₹ 57,311 crore (4-5 years) and ₹ 46,390 crore (6-7 years)*

Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
8	Remittances	(-)1	13	487	1	1
9	Reserve Funds	(-)436	1,158	2,218	4,138	3,608
10	Contingency Fund	5	(-)52	228	(-)42	48
11	Appropriation to Contingency Fund	0	0	(-)180	0	0
12	**Overall Deficit**	**51,269**	**50,884**	**49,224**	**59,941**	**67,505**
13	Increase (-)/Decrease (+) in cash balance	(-)6,581	(-)356	563	(-)5,949	(-)5,581
14	**Gross Fiscal Deficit (12+13)**	**44,688**	**50,528**	**49,787**	**53,992**	**61,924**

Source: Finance Accounts

Table 1.35 implies that the State's fiscal deficit is rising in absolute terms and the financing pattern shows heavy reliance on market borrowings. There was also a significant increase in loans from the Central Government during 2024-25.

Heavy dependence on market borrowings to finance deficits can increase interest burden and fiscal risk.

The Government needs to adopt a fiscal consolidation roadmap with explicit targets to reduce fiscal deficit as a proportion of GSDP over the medium term, prioritise revenue measures by improving own tax collections and rationalise revenue expenditure.

1.5.2 Post-Audit Deficit Indicators

As per Finance Accounts of the State for FY 2024-25, the Revenue Deficit (RD) of the State was ₹ 39,727 crore (2.19 *per cent* of GSDP), Fiscal Deficit (FD) was ₹ 61,924 crore (3.41 *per cent* of GSDP) whereas Primary Deficit (PD) was ₹ 16,518 crore (0.91 *per cent* of GSDP).

Scrutiny of certain major transactions during FY 2024-25 revealed that RD, FD and PD were affected by certain accounting adjustments (some of which were also brought out in Notes to Finance Accounts (NTFA) of 2024-25) and through post-audit analysis, which are detailed in **Table 1.36**.

Table 1.36: Impact on revenue and fiscal deficits owing to certain major transactions during the FY 2024-25

Particulars	Impact on Revenue Deficit (Understated)	Impact on Fiscal Deficit (Understated)	Impact on Primary Deficit (Understated)	Paragraph Reference
	(₹ in crore)			
Non-recoupment of Contingency Fund	1.17	5.57	5.57	Paragraph 2.7.1
Non-transfer of Cess	1,809.66	1,809.66	1,809.66	Paragraph 3.3
Misclassification of Revenue Expenditure as Capital Expenditure	1,031.84	-	-	Paragraph 2.5.6
Total	**2,842.67**	**1,815.23**	**1,815.23**	

Source: Finance Accounts and Audit Analysis

Table 1.36 shows that during 2024-25, the State Government had misclassified ₹ 1,031.84 crore of Revenue Expenditure as Capital Expenditure (details discussed in **Paragraph 2.5.6** of **Chapter II**).

Moreover, the non-transfer of cess understated the RD, FD and PD by ₹ 1,809.66 crore each. Also, due to non-recoupment of the Contingency Fund, the RD was understated by ₹ 1.17 crore, while both the FD and PD were understated by ₹ 5.57 crore each.

This resulted in understatement of RD by ₹ 2,842.67 crore, FD and PD by ₹ 1,815.23 crore each. The RD, FD and PD, therefore, worked out to ₹ 42,569.67 crore (2.35 *per cent* of the GSDP), ₹ 63,739.23 crore (3.51 *per cent* of the GSDP) and ₹ 18,333.23 crore (1.01 *per cent* of the GSDP) respectively, after Audit.

1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

As per WBFRBM (Amendment) Act 2025, by the end of 2024-25 the State aimed to:

- maintain the fiscal deficit within the ceiling of 3.50 *per cent* of GSDP and
- contain the outstanding debt-to-GSDP ratio below 38 *per cent*.

West Bengal also follows a Medium-Term Fiscal Policy (MTFP), according to which by the end of 2024-25, interest payments were to be capped at 19.17 *per cent* of revenue receipts.

The fiscal targets, prescribed in the State FRBM Act and MTFPSs, *vis-à-vis* achievements and post-audit figures for FYs 2020-21 to 2024-25, are detailed in **Table 1.37**.

Table 1.37: Compliance with provisions of State FRBM Act post-Audit

Fiscal Parameters		Achievements *vis-à-vis* Targets				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (-)/Surplus (+) (₹ in crore)	Targets	0	(-)26,755	(-)28,280	(-)30,924	(-)31,952
	Achievements	(-)29,527	(-)32,000	(-)27,295	(-)25,691	(-)39,727
	Post-Audit figures	(-)32,967	(-)37,067	(-)32,074	(-)29,789	(-)42,570
Fiscal Deficit (-)/Surplus (+) (as percentage of GSDP)	Targets	5.00	5.00	4.00	3.50	3.50
	Achievements	3.91 ✓	3.77 ✓	3.29 ✓	3.27 ✓	3.41 ✓
	Post-Audit figures	4.11 ✓	4.00 ✓	3.39 ✓	3.47 ✓	3.51 ✗
Ratio of total outstanding liabilities to GSDP (in *per cent*)	Targets	34.30	34.30	34.30	34.30	38.00
	Achievements	42.60 ✗	40.03 ✗	38.61 ✗	38.56 ✗	38.66 ✗
Interest payment as percentage of Revenue Receipts	Targets	18.26	17.49	19.75	20.11	19.17
	Achievements	22.77 ✗	20.58 ✗	20.46 ✗	21.28 ✗	21.25 ✗

Source: MTFPSs 2020-21 to 2024-25, WBFRBM (Amendment) Acts 2020, 2021, 2022, 2024 & 2025, Finance Accounts 2020-21 to 2024-25 and MoSPI

Note: '✓' denotes target achieved, '✗' denotes target not achieved.

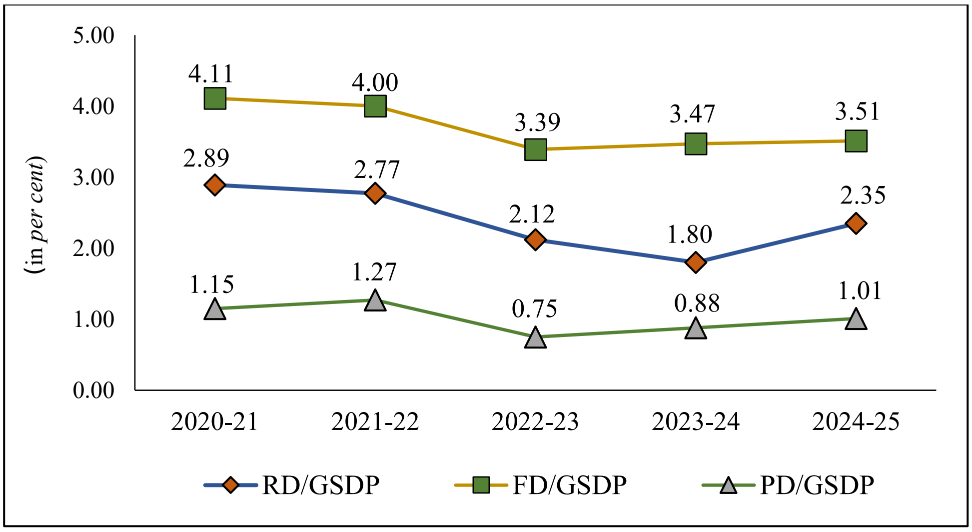
Audit analysis of the data (shown in **Table 1.37**) showed the following:

- **Revenue Deficit:** The State continued to record revenue deficits during 2020-21 to 2024-25. During the entire period, Revenue Deficit crossed the targets set in the MTFPSs of the respective years. Persistently high committed expenditure on salaries, pensions and interest payments coupled with increasing subsidy and social sector commitments constrained fiscal correction. The State was thus unable to create the fiscal space necessary for capital investment.

- **Fiscal Deficit:** Considering the post-audit figures, it has been seen that except for 2024-25, the fiscal deficit-GSDP ratio remained within the prescribed ceilings, indicating partial adherence to the FRBM targets. The marginal breach during 2024-25 indicates weakening of the fiscal position of the State.
- **Outstanding Liabilities:** The Outstanding Liabilities-GSDP ratio remained persistently above the prescribed limits throughout the period, signifying continued dependence on borrowings for financing fiscal gaps.
- **Interest Payments:** The ratio of interest payments to revenue receipts exceeded the normative cap during the five-year period, reflecting a rigid expenditure structure and rising debt-servicing burden, which limited the resources available for developmental spending.

Post-audit analysis indicates a gradual reduction in revenue, fiscal and primary deficits with respect to GSDP up to 2023-24, followed by reversal in 2024-25, suggesting fiscal stress arising from increased committed expenditure and subdued growth in own tax revenue (**Chart 1.36**).

Chart 1.36: Trend analysis of deficits post-Audit



Source: Finance Accounts, MoSPI and Audit Analysis

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.37**, **Chart 1.38** and **Chart 1.39**.

Chart 1.37: Revenue Deficit as a percentage of GSDP

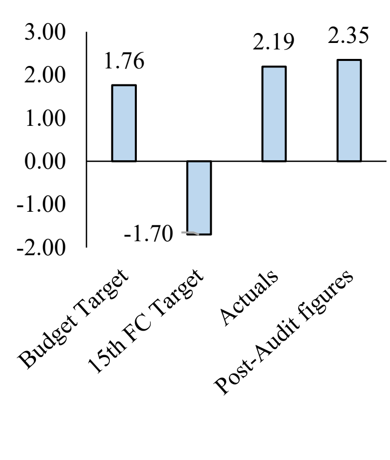


Chart 1.38: Fiscal Deficit as a percentage of GSDP

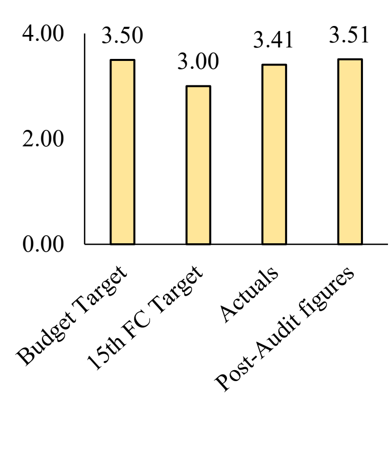
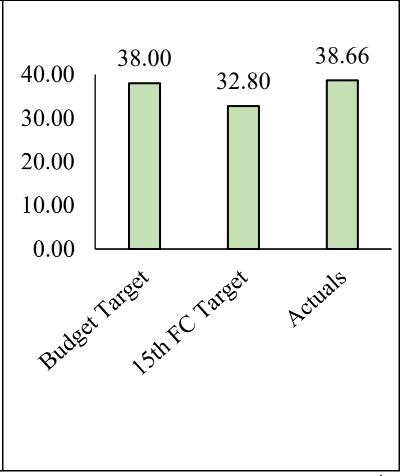


Chart 1.39: Outstanding Liabilities as a percentage of GSDP



Source: Finance Accounts, MoSPI, MTFPS 2025-26, WBFRBM (Amendment) Act 2025 and 15th FC Report

*Note: Negative (-) figure denotes Revenue Surplus (**Chart 1.37**).*

Considering the post-audit figures, during the year 2024-25, the State was unable to contain the revenue deficit-GSDP and fiscal deficit-GSDP ratios within the limits prescribed by 15th FC and those projected in the budget estimates. Additionally, the total Outstanding Debt-GSDP ratio also exceeded the ceilings stipulated in both the Budget Estimates and the recommendations of the 15th FC.

1.5.4 Debt Sustainability Analysis

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.38**.

Table 1.38: Trends in Debt Sustainability Indicators

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
1.	Overall Liability or Overall Debt	4,86,430	5,36,478	5,85,169	6,36,688	7,01,724
1.(i)	Rate of Growth of Overall Liability (*per cent*)	12.22	10.29	9.08	8.80	10.21
2.	Overall interest-bearing liability*	4,63,558	5,07,761	5,49,832	6,01,366	6,56,957
2.(i)	Average Overall interest-bearing liability	4,38,618	4,85,660	5,28,797	5,75,599	6,29,162
2.(ii)	Rate of Growth of Overall interest-bearing liability (*per cent*)	12.06	9.54	8.29	9.37	9.24
3.	GSDP (in nominal terms)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
4.	Nominal GSDP growth (*per cent*)	(-)3.17	17.36	13.10	8.96	9.91
5.	Overall Debt/GSDP (*per cent*)	42.60	40.03	38.61	38.56	38.66
6.(a)	Receipts under Public Debt and other liabilities	1,86,034	1,97,690	1,91,795	2,10,237	2,18,266
6.(b)	Repayment (principal and interest) under public debt and other liabilities	1,66,861	1,84,314	1,83,123	1,93,210	1,98,636
7.	Repayment to Gross Borrowings (*per cent*)	89.69	93.23	95.48	91.90	91.01

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
8.	Net borrowings available as a percentage of Gross Borrowings (*per cent*)	10.31	6.77	4.52	8.10	8.99
9.	Interest Payments	33,782	36,672	40,018	42,621	45,406
10.	Effective Rate of Interest on Average Overall interest-bearing Debt (*per cent*)	7.70	7.55	7.57	7.40	7.22
11.	Interest payment to Revenue Receipts (*per cent*)	22.77	20.58	20.46	21.28	21.25
12.	Revenue Deficit (-)/Surplus (+)	(-)29,527	(-)32,000	(-)27,295	(-)25,691	(-)39,727
13.	Fiscal Deficit (-)/Surplus (+)	(-)44,688	(-)50,528	(-)49,787	(-)53,992	(-)61,924
14.	Primary Revenue Balance (PRB) (12-9)	4,255	4,672	12,723	16,930	5,679
15.	Primary Balance (PB) (13+9)	(-)10,906	(-)13,856	(-)9,769	(-)11,371	(-)16,518
16.	PB/GSDP (*per cent*)	(-)0.96	(-)1.03	(-)0.64	(-)0.69	(-)0.91
17.(a)	Investment at the end of the year	18,288	18,705	19,832	21,378	22,793
17.(b)	Return (Dividend)	2	158	165	289	240
17.(c)	Return on Investment (RoI) (*per cent*) (on avg. investment for the year)	0.01	0.85	0.86	1.40	1.09
17.(d)	Difference between effective rate of interest on average overall interest-bearing debt and RoI	7.69	6.70	6.71	6.00	6.13
18.	Liquidity Management (use of financial accommodation instruments available with RBI)	8,155	193	0	0	0
19.(a)	Interest Spread[37] on overall interest-bearing debt (*per cent*)	(-)10.87	9.81	5.53	1.56	2.69
19.(b)	Quantum Spread[38] (on overall interest-bearing debt) (*per cent*)	(-)50,389	49,811	30,406	9,381	17,672
19.(c)	Debt Stabilisation (Quantum spread + Primary balance)	(-)61,295	35,955	20,637	(-)1,990	1,154
20.	**Domar Gap[39]**					
20.(a)	GSDP (in constant terms)	7,04,042	7,86,004	8,31,251	8,81,892	9,41,854
20.(b)	Real Growth (in constant terms) (*per cent*)	(-)7.58	11.64	5.76	6.09	6.80
20.(c)	Inflation based on CPI (*per cent*)	7.98	5.82	7.06	4.47	3.87
20.(d)	Effective Rate of Interest on Average Overall interest-bearing Debt (*per cent*)	7.70	7.55	7.57	7.40	7.22
20.(e)	Real effective rate of interest on Average Overall interest-bearing Debt (20d-20c)	(-)0.28	1.73	0.51	2.93	3.35
20.(f)	Growth Interest Differential (20b-20e)	(-)7.30	9.91	5.25	3.16	3.45

[37] *Difference between Nominal GSDP growth rate and Effective Rate of interest on Overall interest-bearing Debt*

[38] ***Quantum spread****= Interest bearing Debt x (GSDP growth rate – Average Interest Rate)/100. If the Quantum Spread together with primary deficit is zero, debt-GSDP ratio would be constant, or debt would stabilize. If it is negative, debt-GSDP would be rising and in case it is positive, debt-GSDP would decrease.*

[39] *The Domar Model provides a theoretical framework for assessing public debt sustainability. It says that a government's debt is sustainable when the real growth rate of the economy (g) exceeds the real effective rate of interest (r) on its debt. When g > r, the debt-to-GSDP ratio tends to stabilize or decline over time, even with moderate primary deficits. Conversely, when r > g, the debt burden grows unsustainably unless offset by sustained primary surpluses. This principle forms the basis for interpreting indicators such as the Growth Interest Differential and Primary Balance in debt analysis.*

Sl. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
20.(g)	Primary Balance (PB)	(-)10,906	(-)13,856	(-)9,769	(-)11,371	(-)16,518

Source: Finance Accounts

*Note: Effective rate of interest indicates Interest paid by the State on overall debt/ (opening balance of debt plus closing balance of debt/2)*100*

**excluding non-interest-bearing liabilities such as (i) Reserve Funds not bearing interest, (ii) Deposits not bearing interest and back-to-back loan received from GoI and (iii) 50 years' Interest free loans for 'Special Assistance to States for Capital Expenditure/Investments' received from GoI during 2020-25*

Analysis of the data shown in **Table 1.38** indicates the following:

- During the years 2020-21 to 2024-25, the debt-to-GSDP ratio exceeded the limit prescribed under the FRBM Act (**Table 1.37**). Continued rise in outstanding debt underscores the need for sustained fiscal discipline and prudent debt management.
- During 2021-25, only four to 10 *per cent* of the borrowings were available after debt servicing. This indicates that new borrowings are mainly being used to service existing liabilities rather than to fund developmental investments.
- During 2020-21 to 2024-25, the ratio of interest payments to revenue receipts exceeded the limit prescribed under the FRBM Act, which remains a matter of concern as a large portion of revenue is being used for debt servicing. This limits the State's capacity to allocate more resources for social and capital expenditure.
- Persistent primary deficits (negative Primary Balance) indicate that the State continued to borrow even to meet interest liabilities. Although the Growth Interest Differential (GID) remained positive during 2021-22 to 2024-25, showing that economic growth was higher than the cost of borrowing, the narrowing of this gap in 2022-23 to 2024-25 indicates vulnerability to rising interest rates or slower growth. The debt-stabilisation metric (quantum spread plus primary balance) also shows that while the current debt position is sustainable, continued fiscal consolidation is necessary to avoid future slippage.

Overall, the analysis shows that the State's debt position is moderately sustainable. Although the positive GID indicates some stability, the breach of the debt ceiling prescribed under the FRBM Act is a matter of concern. During FY 2024-25, West Bengal's debt-to-GSDP ratio remains significantly higher (38.66 *per cent*) than that of the States other than the North-Eastern and Himalayan States (27.73 *per cent*), as well as the States such as Gujarat (16.99 *per cent*), Karnataka (24.00 *per cent*) and Tamil Nadu (27.49 *per cent*), which have GSDP levels comparable to that of West Bengal. High repayment ratios, recurring primary deficits and heavy interest burden point to underlying fiscal stress. The State needs to continue to strive to increase revenue, manage expenditure efficiently and borrow prudently to strengthen long-term debt sustainability and fiscal resilience.

1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies and co-operative institutions. West Bengal Ceiling on Government Guarantee Act (WBCGA) 2001 stipulates that the total outstanding Government guarantees, as on the first day of April of any year, shall not exceed 90 *per cent* of the State Revenue Receipts of the second preceding year. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in **Table 1.39**.

Table 1.39: Guarantees given by the State Government

Guarantees	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Ceiling applicable to the outstanding amount of guarantees including interest (i.e. 90 *per cent* of revenue receipts of the second preceding year)	1,31,378	1,28,623	1,33,555	1,60,343	1,75,990
Outstanding amount of guarantees at the beginning of the year	8,212	12,205	16,885	17,677	15,400*
Outstanding guarantees at the end of the year	7,821	16,885	17,677	16,445	17,014

Source: Finance Accounts

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

The Finance Department acts as the tracking authority in respect of guarantees. **Table 1.39** depicts that the outstanding guarantees including interest (₹ 15,400 crore) at the beginning of 2024-25, stood at 7.88 *per cent* of the total Revenue Receipts of the second preceding year (₹ 1,95,544 crore in 2022-23) and were, thus, well within the ceiling of the WBCGA.

The outstanding guarantees including interest amounting to ₹ 17,014 crore as on 31 March 2025, included guarantees extended to 29 institutions/companies, under various sectors[40].

Further, in terms of Section 10 of the West Bengal Finance Act, 2002, the loanees for whom the State Government had provided guarantees to the financial institutions, were required to pay guarantee commission, at the rate of one *per cent* (minimum) on the total amounts guaranteed. In the current year, the State Government had received guarantee commission of ₹ 204 crore, against the receivable commission of ₹ 207 crore.

1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalizing expenditures. This includes strengthening tax compliance, widening the tax

[40] *Power (₹ 8,783 crore against 9 guarantees), Finance (₹ 4,317 crore against 11 guarantees), MA&ME (₹ 1,245 crore against 1 guarantee), Higher Education (₹ 1,208 crore against 1 guarantee), Cooperation (₹ 1,106 crore against 1 guarantee), Backward Classes Welfare (₹ 216 crore against 4 guarantees), MSME & Textiles (₹ 114 crore against 1 guarantee) and Tribal Development (₹ 25 crore against 1 guarantee)*

base, revising user charges and monetizing idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of expenditure are key factors. Prioritizing productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.5.6.1 Improving revenues of the State

Untapped revenue potential, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty and Excise will lead to subdued revenue growth. Under-realized non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realization of pending arrears is (tax and non-tax) another step towards enhancing the fiscal space.

A. Arrears of Revenue

As on 31 March 2025, the arrears of revenue in respect of principal heads of revenue were ₹ 7,873 crore, as depicted in **Table 1.40**.

Table 1.40: Arrears of Revenue

Sl. No.	Head of Revenue	Amount outstanding as on 31 March 2025 (₹ in crore)
1	Agricultural Income Tax	28
2	Rural Employment & Primary Education Cess on Tea Estate	50
3	Stamps and Registration Fees	93
4	State Excise	41
5	VAT, Central Sales Tax	7,504
6	Electricity Duty	95
7	Entertainment Tax and Luxury Tax	62
Total		**7,873**

Source: MTFPS 2025-26

The MTFPS, presented with the Budget 2025-26, revealed that, at the end of FY 2024-25, arrears in realisation of revenue were ₹ 7,873 crore. Against these arrears, there was no dispute regarding realisation of ₹ 1,285 crore, of which cases exceeding one to two years involved ₹ 37 crore, two to five years ₹ 99 crore, five to 10 years ₹ 982 crore and more than 10 years ₹ 167 crore. The circumstances under which the revenue of ₹ 1,285 crore had not been realised were not explained in the MTFPS. As mentioned above, undisputed arrears, on account of revenue lying unrealised for prolonged periods, adversely impacts both the Revenue Receipts as well as the Revenue Deficit.

B. Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government.

The details of cases of evasion of tax detected by the Directorate of Commercial Taxes, Finance Department, GoWB, cases finalised and the demand for additional tax raised during the year 2024-25, as reported by the departments concerned, are depicted in **Table 1.41**.

Table 1.41: Evasion of tax detected

Sl. No.	Head of Revenue	Cases pending as on 31 March 2024	Cases detected during 2024-25	Total	No. of cases in which assessment/investigation completed and additional demand with penalty, etc. raised		No. of cases pending for finalisation as on 31 March 2025
					No. of cases	Amount of demand (₹ in crore)	
1	Goods and Services Tax	25,965	35,142	61,107	36,524	23,532.89	24,583

Source: Departmental information

Table 1.41 disclosed that 40.23 *per cent* of cases of tax evasion detected by the Department remained outstanding at the end of FY 2024-25.

1.6 Conclusions

1. The State's own revenue showed moderate buoyancy (below 1 during 2023-24 to 2024-25), indicating that revenue mobilisation has not kept pace with economic growth. During 2020-21 to 2024-25, while SGST, State Excise, and Vehicle Taxes exhibited strong CAGR between 14 to 16 *per cent*, Non-Tax Revenue remained low and volatile.
2. Revenue deficit persisted throughout the five-year period, reaching 2.19 *per cent* of GSDP in 2024-25. Committed expenditure, including salaries, pensions and interest, continues to consume more than half of total revenue expenditure, leaving limited fiscal space.
3. During 2024-25, fiscal deficit with respect to post-audit figures, stood at 3.51 *per cent* breaching the FRBM target of 3.50 *per cent*.
4. Outstanding liabilities increased by 10.21 *per cent* to ₹ 7,01,724 crore (38.66 *per cent* of GSDP) over the previous year, largely driven by internal debt and loans from GoI.
5. Interest receipts accounted for only 0.17 *per cent* of revenue receipts, while interest payments stood at 17.92 *per cent* of Revenue Expenditure absorbing 2.50 *per cent* of GSDP, reflecting declining returns on financial assets and rising cost of debt servicing.
6. The State's continued reliance on borrowed funds highlights the need for improved funds management.

1.7 Recommendations

- *The State may explore avenues to increase non-tax revenue and overall revenue mobilisation.*
- *The State may monitor the growth of committed expenditures and subsidies, to free up fiscal space for development spending.*
- *The State may optimise the use of borrowings mainly for productive investments and avoid borrowing for revenue expenses.*
- *The State Government may strive to achieve the FRBM targets for major fiscal parameters.*

CHAPTER II

Budgetary Management

Chapter II Budgetary Management

This chapter reviews West Bengal's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending, persistent savings, and last-minute fund surrenders. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting and timely fund utilisation.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items[41] of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorization is necessary before incurring any expenditure by the State Government.

As per the West Bengal Budget Manual, the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget primarily comprises of the following documents:

- Annual Financial Statement
- Demand for Grants
- Medium Term Fiscal Policy & Fiscal Policy Strategy Statement

The Government of West Bengal has also introduced a 'Gender and Child Budget Statement' in 2024-25.

2.2 Budget projection and gap between expectation and actual

For optimum utilization of resources, balance needs to be maintained between efficient management of tax administration/other receipts and public expenditure. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from State legislature, actual expenditure and savings are summarized in **Table 2.1**.

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[41] *Charged expenditure: Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. Voted expenditure: All other expenditure is voted by the Legislature.*

Table 2.1: Actual expenditure *vis-à-vis* budget provision during FY 2024-25

Nature of Expenditure		Original Grant/ App.	Supplementary Grant/ App.	Total Budget	Actual expenditure	Savings[42]	Surrenders during 2024-25	
							Amount	Per centage of savings
		(₹ in crore)						
Voted	I. Revenue	2,24,960.07	17,158.49	2,42,118.56	2,19,209.37	22,909.19	1,201.29	5.24
	II. Capital	36,804.32	1,852.32	38,656.64	22,163.25	16,493.39	1,092.79	6.63
	III. Loans & Advances	620.30	453.90	1,074.20	703.26	370.94	30.03	8.10
Total		**2,62,384.69**	**19,464.71**	**2,81,849.40**	**2,42,075.88**	**39,773.52**	**2,324.11**	**5.84**
Charged	IV. Revenue	45,884.40	1,383.01	47,267.41	46,361.37	906.04	2.87	0.32
	V. Capital	8.71	85.09	93.80	73.89	19.91	0.00	0.00
	VI. Public Debt Repayment	61,427.41	0.02	61,427.43	31,464.65	29,962.78	0.00	0.00
Total		**1,07,320.52**	**1,468.12**	**1,08,788.64**	**77,899.91**	**30,888.73**	**2.87**	**0.01**
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		**3,69,705.21**	**20,932.83**	**3,90,638.04**	**3,19,975.79**	**70,662.25**	**2,326.98**	**3.29**

Source: Appropriation Accounts
Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 12,143.74 crore) and Capital Heads (₹ 615.71 crore).

Compared with the Total Budget, both the Sections - Revenue and Capital- together recorded savings of 18.09 *per cent* during 2024-25 with 14.11 *per cent* savings in Voted and 28.39 *per cent* savings in Charged Sections. In the Voted Section, significant savings were noticed in Capital Section (42.67 *per cent*) pointing to the inability of the government to create assets as projected while in the Charged Section, Public Debt-Repayments had the largest savings (48.78 *per cent*). Such high percentage of savings is attributed to the fact that the entire provision Ways and Means Advance in Grant No. 18 (Finance) amounting to ₹ 30,000 crore remained unutilised as the State Government was able to maintain minimum balance with RBI throughout the year and the State did not resort to Ways and Means advance/overdraft during the year 2024-25.

Further, as depicted in **Table 2.1**, only 3.29 *per cent* of the savings under 33 grants were surrendered indicating that savings could not be anticipated in time for surrender, to facilitate timely reappropriation. This points not only to inefficient financial planning but also raises doubt about capacity of the State to spend efficiently.

Trends in the original budget, revised estimate, and actual expenditure for the period 2020-21 to 2024-25 are given in **Table 2.2**.

[42] *Savings here is the net Savings after adjusting excesses*

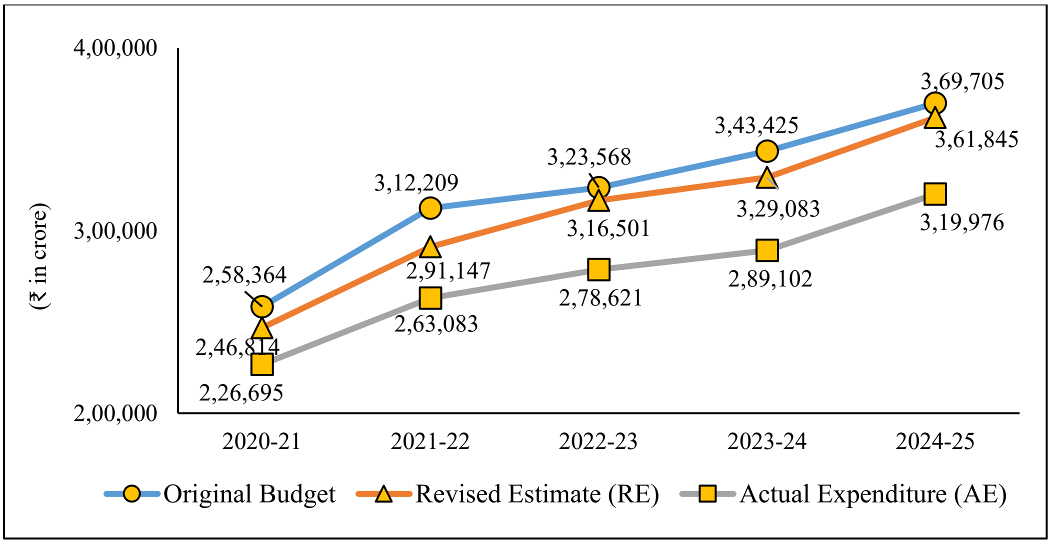
Table 2.2: Original Budget, Revised Estimate and Actual Expenditure during FYs 2020-21 to 2024-25

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
Original Budget	2,58,363.98	3,12,209.00	3,23,568.01	3,43,425.33	3,69,705.21
Supplementary Budget	25,491.43	20,751.35	21,743.02	15,261.88	20,932.83
Total Budget (TB)	2,83,855.41	3,32,960.35	3,45,311.03	3,58,687.21	3,90,638.04
Revised Estimate (RE)	2,46,814.07	2,91,146.85	3,16,500.89	3,29,082.80	3,61,844.55
Actual Expenditure (AE)	2,26,694.73	2,63,082.72	2,78,621.01	2,89,101.91	3,19,975.79
Savings	57,160.68	69,877.63	66,690.02	69,585.30	70,662.25
Percentage of Supplementary to the Original Provision	9.87	6.65	6.72	4.44	5.66
Percentage of overall Savings to the overall Provision	20.14	20.99	19.31	19.40	18.09
TB-RE	37,041.34	41,813.50	28,810.14	29,604.41	28,793.49
RE-AE	20,119.34	28,064.13	37,879.88	39,980.89	41,868.76
(TB-RE) as % of TB	13.05	12.56	8.34	8.25	7.37
(RE-AE) as % of TB	7.09	8.43	10.97	11.15	10.72

Source: Annual Financial Statement and Appropriation Accounts

Table 2.2 shows that although during each year of 2020-25, the actual expenditure remained less than the Original Budget, the State resorted to Supplementary budget (which constituted four to 10 *per cent* of the Original Budget during 2020-2025) further increasing the savings. It also shows that despite reduction of Original Budget by 7 to 13 *per cent* through Revised Estimate, 8 to 12 *per cent* of the Revised Estimate remained unutilised.

Chart 2.1: Trend showing BE, RE and Actuals



Source: Appropriation Accounts

From the **Chart 2.1**, it is seen that there was a consistent divergence between Revised Estimates *vis-à-vis* Actual Expenditures during the last five years.

2.2.1 Component/Services-wise analysis of budgetary provisions and expenditure

Component wise analysis of the Budget and Expenditure for the Financial Year 2024-25 is summarized in **Table 2.3**. The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2**.

Table 2.3: Component-wise Budget and Expenditure for FY 2024-25

Component	Total Budget	Total Expenditure	Percentage of Total Budget of the State	Percentage of Total Expenditure of the State	Percentage of Expenditure against the Total Budget
(1)	(2)	(3)	(4)	(5)	(6=3/2*100)
	(₹ in crore)				
Committed Expenditure	1,36,361.46	1,39,201.64	34.91	43.50	102.08
State Schemes	1,02,557.26	96,017.68	26.25	30.01	93.62
Central Share for CSS	32,890.69	13,118.11	8.42	4.10	39.88
State Share for CSS	21,459.31	13,407.29	5.49	4.19	62.48
EAP - Externally Aided Projects	3,354.56	1,605.83	0.86	0.50	47.87

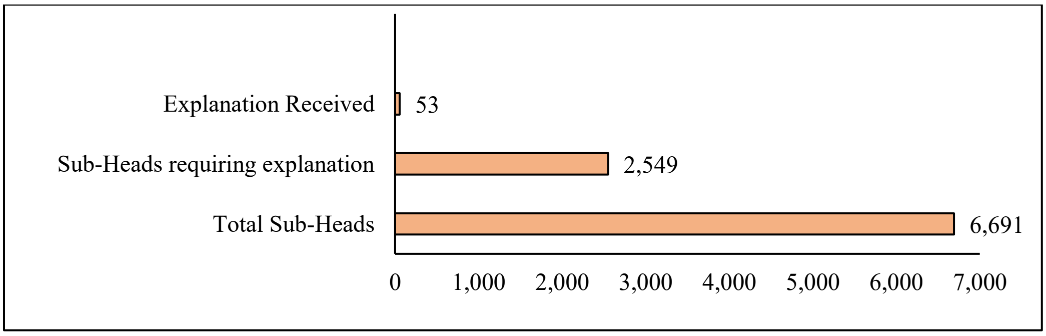
Source: Finance Accounts

Table 2.3 depicts that while Committed expenditure remained largely close to projections, there were significant deviations in case of CSS, State share for CSS and EAP.

The deviations in respect of EAP were mainly attributable to savings under two projects namely the West Bengal Major Irrigation and Flood Management Project (World Bank & AIIB[43]) in Grant No. 32- Irrigation & Waterways Department (₹ 441.44 crore) and the West Bengal Electricity Distribution Grid Modernization Project (World Bank) under Grant No. 43-Power Department (₹ 325.08 crore). These savings were partially offset by excess expenditure of ₹ 210 crore under the West Bengal Piped Water Supply (JICA) under Grant No. 45 -Public Health Engineering Department.

Out of total 6,691 Sub-Heads, explanations for variance from budget were required in case of 2,549 Sub-Heads. However, explanations were received from the Government only in case of 53 Sub-Heads as depicted in **Chart 2.2** below.

Chart 2.2: Summary of Explanation for Variation in Appropriation Accounts



Source: Appropriation Accounts

As the Government did not provide reasons for deviations in majority of the Schemes (Sub-Heads) (98 *per cent*), the Appropriation Accounts failed to explain

[43] *Asian Infrastructure Investment Bank*

constraints of the Government in fully utilising the budget provided by the Legislature.

2.2.2 Gender and Child Budget

Government of West Bengal introduced Gender and Child Budget for the first time in Budget 2024-25. Gender Budget includes budgetary provision for (a) the development schemes for girls under age of 18 years and (b) women over 18 years while the Child Budget covers budgetary provisions for schemes for both girls and boys under 18 years of age. The total allocation under the Gender Budget in 2024-25 was ₹ 96,272.50 crore (revised ₹ 1,04,384.32 crore). There were common segments in allocations of both gender and child budget.

The Child Budget for West Bengal had a projection of ₹ 57,419.19 crore (revised ₹ 61,093.83 crore) in 2024-25. As per budget documents, the allocations for Gender budget and Child budget came to 44.42 *per cent* and 17.57 *per cent* of the overall allocation for development schemes in the State, respectively.

The Gender and Child Budgets, however, contained the allocations against various schemes without indicating the Head of Accounts. As such, performance of the State with respect to the Gender and Child Budget could not be ascertained.

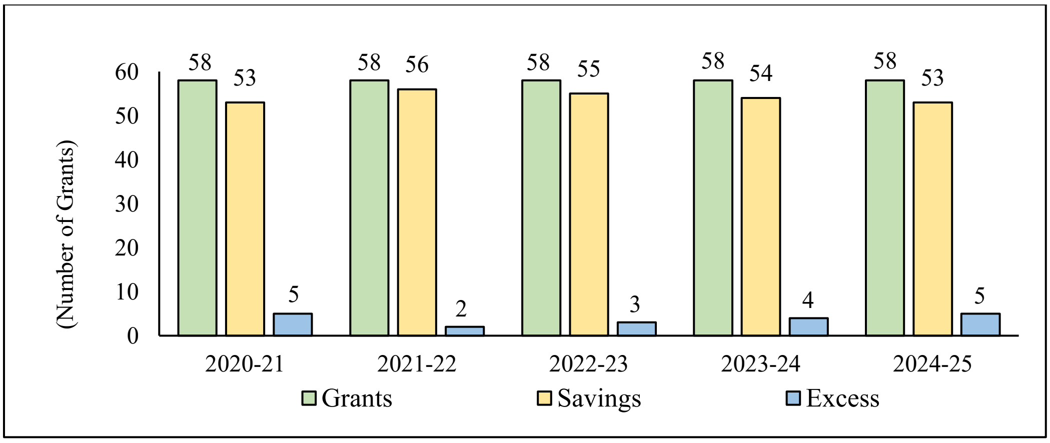
2.3 Budget marksmanship

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. The same has been depicted in **Chart 2.3**.

Chart 2.3: Year-wise Grants, Excesses, and Savings



Source: Appropriation Accounts

The expenditure composition outturn for the FY 2024-25 is given in **Table 2.4**.

Table 2.4: Overall deviation in expenditure composition during FY 2024-25

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (Voted)	(-)9.46	0 to ± 25	32
		± 25 to ± 50	12
		± 50 to ± 100	13
Capital (Voted)	(-)42.45	0 to ± 25	9
		± 25 to ± 50	7
		± 50 to ± 100	37
Revenue (Charged)	(-)1.92	0 to ± 25	9
		± 25 to ± 50	3
		± 50 to ± 100	6
Capital (Charged)	(-)48.74	0 to ± 25	10
		± 25 to ± 50	2
		± 50 to ± 100	6
		> 100	1
No provision, was, however, made in respect of four grants (Grant No. 3, 61, 76, 77) of the Capital Section.			

Source: Appropriation Accounts; (+) denotes Excess and (-) denotes Savings

During 2024-25 significant deviations (above 25 *per cent*) were noticed in 25 grants in Revenue (Voted) Section. Of these grants, highest deviations pertained to (i) Programme Monitoring Department (Grant No. 77) which had savings of 98.17 *per cent* and (ii) Food & Supplies Department (Grant No. 21) which had excess expenditure of 70.11 *per cent*. Scheme-wise, significant savings (₹ 222.71 crore) were noticed under "Assistance for repair/reconstruction of damaged dwelling houses [Under Recovery & Restoration (Out of 30 % of SDRMF)]" under Disaster Management and Civil Defence Department (Grant No. 73) while the scheme which contributed to noticeable excess expenditure (₹ 250.04 crore) was "State Subsidy for purchase of paddy for distribution of Rice in PDS", under the Food & Supplies Department (Grant No. 21).

Similar deviations (above 25 *per cent*) were also noticed in Capital (Voted) Section in 44 grants. Of these grants, highest deviations pertained to (i) Environment Department (Grant No. 16) which had savings of 100 *per cent* and (ii) Correctional Administration Department (Grant No. 33) had excess expenditure of 66.31 *per cent*. The scheme which posted substantial saving (₹ 879.49 crore) under this Section was, "Setting up of different industrial parks" under the Industry, Commerce and Enterprises Department (Grant No. 75) while considerable excess (₹ 1,039.61 crore) was noticed in "Piped Water Supply Schemes (NRDWP) (Jal Jeevan Mission) (State Share)" under the Public Health Engineering Department (Grant No. 45).

Deviations (above 25 *per cent*) were noticed in Capital (Charged) Section in nine grants. Of these grants, percentage-wise highest deviation pertained to the Governor's Secretariat (Grant No. 02) which had savings of 100 *per cent*.

Audit scrutiny also revealed persistent deviations (above 25 *per cent)* in 15 grants under Revenue (Voted) Section for the years 2022-23 to 2024-25. Similar persistent deviations were noticed in 28 grants under Capital (Voted) Section. The details of persistent deviations under different grants during the years 2022-23 to 2024-25 is given in **Table 2.5**.

Table 2.5: Overall deviation in expenditure composition for FYs 2022-23 to 2024-25

Section	Year	Range of Deviation (in *per cent*)	Number of Grants
Revenue Voted	2022-23 2023-24 2024-25	0 to ± 25	**18** (1, 3, 6, 7, 10, 15, 18, 19, 24, 34, 37, 38, 53, 55, 61, 68, 69, 72)
	2022-23 2023-24 2024-25	± 25 to ± 50	**6** (14, 30, 51, 62, 65, 73)
	2022-23 2023-24 2024-25	± 50 to ± 100	**9** (4, 16, 31, 49, 52, 59, 75, 76, 77)
	2022-23 2023-24 2024-25	≥ 100	NIL
Revenue Charged	2022-23 2023-24 2024-25	0 to ± 25	**1** (25)
	2022-23 2023-24 2024-25	± 25 to ± 50	**1**(2)
	2022-23 2023-24 2024-25	± 50 to ± 100	**3** (20, 43, 72)
	2022-23 2023-24 2024-25	≥ 100	NIL
Capital Voted	2022-23 2023-24 2024-25	0 to ± 25	NIL
	2022-23 2023-24 2024-25	± 25 to ± 50	**1** (55)
	2022-23 2023-24 2024-25	± 50 to ± 100	**27** (1, 4, 5, 11, 14, 16, 21, 22, 23, 30, 35, 38, 49, 50, 51, 52, 53, 58, 59, 65, 68, 69, 70, 71, 73, 75, 79)
	2022-23 2023-24 2024-25	≥ 100	NIL
Capital Charged	2022-23 2023-24 2024-25	0 to ± 25	**4** (8, 11, 25, 68)
	2022-23 2023-24 2024-25	± 25 to ± 50	**1** (20)

Section	Year	Range of Deviation (in *per cent*)	Number of Grants
	2022-23	± 50 to ± 100	**2** (2, 21)
	2023-24		
	2024-25		
	2022-23	> 100	**1** (42)
	2023-24		
	2024-25		

Source: Appropriation Accounts; (+) denotes Excess and (-) denotes Savings

The above points to an imprecise budgetary process being followed in the State, that has persisted over the years.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and reappropriations distinctly in gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure incurred under various grants is actually in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with relevant laws, rules, regulations and instructions.

2.5 Budgetary and accounting process

2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Paragraph 14 of Chapter V of the West Bengal Budget Manual provides that expenditure for which no provision has been made in the Budget estimates should not be incurred except after obtaining additional funds by reappropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State. It was, however, observed that an expenditure of ₹ 26,876.61 crore[44] (***Appendix 2.1***), was incurred in 385 cases under various components of 45 grants during the year 2024-25 without having any provision in the original budget estimates/supplementary demands and without issuing any re-appropriation orders to this effect.

The following are the major schemes, where expenditure (₹ 500 crore and above) had been incurred without budget provision:

- Loans from National Bank for Agriculture and Rural Development from the Rural Infrastructure Development Fund (₹ 14,693.40 crore) under Grant No. 18- Finance;

[44] *₹ 26,818.74 crore in 127 New Services under 31 Grants and ₹ 57.87 crore in 258 New Instrument of Services under 43 Grants*

- Advance Release by State for Central Pool Procurement of Paddy/Rice (₹ 7,462.82 crore) under Grant No 21- Food & Supplies;
- Special Grants to WBSEDCL (₹ 1,500 crore) under Grant No. 43- Power and
- ACA for EAP [FA] (₹ 877.01 crore) under Grant No. 18- Finance.

Incurring such expenditure without budget provision (original or supplementary) undermines the authority of the Legislature.

2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess expenditure during current year

There was an excess disbursement of ₹ 13,486.92 crore over the authorisation made by the State Legislature under seven Grants and one Appropriation during 2024-25, as indicated in **Table 2.6**.

Table 2.6: Excess expenditure during 2024-25 requiring regularisation

Grant/ Appropriation No.	Grant/ Appropriation details	Amount of excess expenditure required to be regularised (₹ in crore)
Revenue (Voted)		
21	Food and Supplies	7,134.82
25	Public Works	151.32
43	Power	1,440.59
74	Women & Child Development and Social Welfare	4,154.80
Capital (Voted)		
31	Information Technology & Electronics	1.43
33	Correctional Administration	39.84
45	Public Health Engineering	550.26
74	Women & Child Development and Social Welfare	13.59
Revenue (Charged)		
42	Personnel & Administrative Reforms	0.03
Capital (Charged)		
42	Personnel & Administrative Reforms	0.24
Total		**13,486.92**

Source: Appropriation Accounts

Major schemes which contributed to excess expenditure under Revenue (Voted) Section during the year 2024-25 were Transfer to the deposit account for subventions from Central Road Fund (₹ 272.75 crore) under Grant No. 25– Public Works Department, Special Grants to WBSEDCL' (₹ 1,500.00 crore) and 'One time settlement of outstanding electricity dues of various Govt Depts.' (₹ 227.29 crore) under Grant No. 43– Power Department and 'Lakshmir Bhandar'

(₹ 1,661.92 crore) and 'Establishment of I.C.D.S. Project' (₹ 248.35 crore) respectively under Grant No. 74– Women & Child Development and Social Welfare Department.

Excess expenditure under Capital (Voted) Section was attributable to schemes like Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share) {₹ 1,039.61 crore} under Grant No. 45– Public Health Engineering Department.

A detailed audit scrutiny of the Food & Supplies Department (Grant No. 21) revealed that against the budgetary allocation of ₹ 10,296 crore, the actual expenditure during 2024-25 was ₹ 17,329 crore, leading to excess of ₹ 7,033 crore (68.30 *per cent*). Details of budgetary provisions, actual expenditure, and savings/excess in this grant, during 2022-23 to 2024-25, are shown in **Table 2.7**.

Table 2.7: Budget provision *vis-à-vis* Expenditure incurred during FYs 2022-23 to 2024-25 in Grant No. 21

Section	2022-23			2023-24			2024-25		
	B	E	S/E	B	E	S/E	B	E	S/E
	(₹ in crore)								
Revenue	14,977	14,497	(-)480 (3.20)	11,706	7,063	(-)4,643 (39.66)	10,177	17,311	(+)7,134 (70.09)
Capital	171	36	(-)135 (78.94)	171	13	(-)158 (92.39)	119	18	(-)101 (84.87)

Source: Appropriation Accounts of Government of West Bengal (2022-23 to 2024-25)
***B**: Budget; **E**: Expenditure; **S/E**: Savings (-)/Excess (+); Figures in bracket depict the percentages of savings or excess with respect to the budget provisions*

Under Revenue section of the grant there were savings of 3.20 *per cent* in 2022-23 which increased to 39.66 *per cent* in 2023-24 but in 2024-25 there was excess expenditure of 70.09 *per cent* attributable mainly to excess expenditure in the following schemes as given in **Table 2.8**.

Table 2.8: Excess expenditure in Schemes

Year	Head of Account	Scheme	Budget Provision	Actual Expenditure	Excess Expenditure
			(₹ in crore)		
2024-25	21-2408-01-101-006	Assistance to State Agencies for Intra-State movement of Food grains and FPS Dealers Margin under NFSA (4048) (State Share) (OCASPS) [FS]	296.30	386.54	90.24
	21-2408-01-102-004	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]	182.16	352.33	170.17
	21-2408-01-102-006	State Subsidy for purchase of paddy for distribution of Rice in PDS [FS]	4,352.33	4,602.36	250.03
	21-2408-01-789-007	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]	55.66	107.66	52.00
	21-2408-01-796-009	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]	15.18	29.36	14.18

	21-2408-01-102-008	Advance Release by State for Central Pool Procurement of Paddy/Rice [FS]	0.00	7,462.82	7,462.82

Source: Sub-head Accounts

However, reasons for such excess expenditure in the above schemes were not explained by the concerned Departments (September 2025).

B. Regularisation of excess expenditure of previous financial years

Excess disbursements pertaining to previous years pending regularization from the State Legislature are shown in **Table 2.9** below.

Table 2.9: Excess expenditure relating to previous years requiring regularisation

Year	Number of		Amount of Excess required to be regularised as commented in the Appropriation Accounts (₹ in crore)
	Grants	Appropriations	
2009-10	**16** (Grant Nos. 4, 5, 19, 20, 21, 23, 24, 25, 27, 28, 33, 35, 40, 43, 53, 56)	**6** (Grant Nos. 5, 18, 20, 29, 32, 43)	3,492.90
2010-11	**13** (Grant Nos. 4, 5, 15, 18, 20, 22, 23, 25, 27, 33, 35, 46, 60)	**9** (Grant Nos. 11, 18, 23, 27, 42, 43, 45, 47, 53)	8,330.72
2011-12	**6** (Grant Nos. 4, 5, 18, 25, 47, 60)	**13** (Grant Nos. 5, 12, 18, 20, 23, 25, 27, 32, 39, 42, 43, 46, 53)	5,000.45
2012-13	**7** (Grant Nos. 7, 11, 13, 21, 43, 45, 60)	**7** (Grant Nos. 19,20, 23, 27, 36, 39, 40)	464.96
2013-14	**13** (Grant Nos. 13, 15, 18, 26, 27, 35, 36, 40, 43, 45, 53, 60, 64)	**8** (Grant Nos. 9, 18, 19, 32, 36, 40, 42, 45)	1,504.36
2014-15	**7** (Grant Nos. 7, 24, 27, 31, 33, 49, 53)	**4** (Grant Nos. 36, 39, 40, 43)	279.92
2015-16	**11** (Grant Nos. 5, 7, 21, 24, 27, 35, 40, 43, 45, 48, 56)	**1** (Grant No. 27)	2,420.95
2016-17	**9** (Grant Nos. 7, 24, 40, 43, 47, 49, 53, 56, 59)	**1** (Grant No. 42)	2,583.38
2017-18	**11** (Grant Nos. 7, 10, 11, 24, 33, 40, 43, 45, 53, 62, 75)	**1** (Grant No. 20)	2,617.62
2018-19	**17** (Grant Nos. 7, 11, 18, 21, 24, 25, 30, 33, 40, 42, 43, 45, 50, 53, 62, 73, 74)	**1** (Grant No. 18)	9,769.23
2019-20	**8** (Grant Nos. 8, 24, 25, 33, 37, 58, 73, 74)	**1** (Grant No. 72)	2,459.77
2020-21	**11** (Grant Nos. 7, 18, 24, 43, 45, 58, 68, 70, 73, 78, 79)	**6** (Grant Nos. 7, 8, 24, 65, 72, 74)	5,603.59
2021-22	**8** (Grant Nos. 7, 8, 18, 43, 45, 61, 70, 78)	**2** (Grant Nos. 40, 73)	4,424.76
2022-23	**7** (Grant Nos. 10, 31, 34, 43, 70, 74, 78)	**5** (Grant Nos. 1, 18, 32, 42, 45)	4,062.62
2023-24	**9** (Grant Nos. 5, 6, 25, 28, 33, 34, 41, 43, 45)	**3** (Grant Nos. 42, 73, 79)	4,248.39
Total			**57,263.62**

Source: Appropriation Accounts

To strengthen the legislative oversight over the expenditure from Consolidated Fund of the State, excess expenditures need to be regularized at the earliest and measures to contain recurrence of such excess needs to be taken by the State Government.

The PAC, based on explanatory notes and after due discussion with departmental heads, had recommended (December 2019 and February 2021) regularisation of excess expenditure, under both voted grants and charged appropriations for the financial years 2009-14. However, the Government was yet to regularize the excess expenditure (September 2025).

Thus, expenditure of ₹ 70,750.54 crore[45] remained un-regularised indicating violation of the Article 205(1) (b) of the Constitution. The above instances also indicate inadequate financial management on the part of the controlling officers.

2.5.2.1 Persistent excess expenditure in certain Grants

Audit scrutiny revealed that in six cases under five grants, there was persistent excess expenditure of more than ₹ 10 crore in each case during the last five years as detailed in **Table 2.10**.

Table 2.10: Persistent Excess Expenditure (above ₹ 10 crore) during FYs 2020-21 to 2024-25

Sl. No.	Grant No.	Head of Account	Scheme Description	Year	Net Budget Provision	Actual Expenditure	Excess Expenditure
					(₹ in crore)		
1	25	5054-03-337-015	Special Infrastructure Projects	2020-21	230.00	309.20	79.20
				2021-22	254.99	652.46	397.47
				2022-23	941.59	1,248.66	307.07
				2023-24	1,246.22	1,313.20	66.98
				2024-25	600.00	794.18	194.18
2	45	2215-01-102-001	Piped Water Supply Scheme (for rural areas)	2020-21	160.22	315.23	155.01
				2021-22	230.74	440.53	209.79
				2022-23	466.36	588.55	122.19
				2023-24	774.25	1,095.03	320.78
				2024-25	906.82	1,027.64	120.82
3	53	3055-00-190-004	Subsidy to North Bengal State Transport Corporation	2020-21	125.24	195.67	70.44
				2021-22	232.47	286.30	53.83
				2022-23	125.24	205.08	79.84
				2023-24	169.72	206.36	36.63
				2024-25	194.46	210.07	15.61
4	72	2217-05-192-023	Grants to other Urban Local Bodies except KMC & HMC for adjustment of	2020-21	88.44	287.92	199.47
				2021-22	280.00	419.18	139.18
				2022-23	400.00	435.29	35.29
				2023-24	300.00	669.43	369.43

[45] *₹57,263.62 crore up to FY 2023-24 and ₹ 13,486.92 crore during FY 2024-25*

Sl. No.	Grant No.	Head of Account	Scheme Description	Year	Net Budget Provision	Actual Expenditure	Excess Expenditure
					(₹ in crore)		
			electricity charges/dues payable to WBSEDCL/CESC Ltd.[46]	2024-25	300.00	683.53	383.53
5		2217-80-001-008	Grant to KMC / HMC for adjustment of Energy Bills of CESC	2020-21	180.00	545.40	365.40
				2021-22	250.00	550.88	300.88
				2022-23	243.71	538.09	294.38
				2023-24	250.00	558.65	308.65
				2024-25	300.00	599.15	299.15
6	74	2235-02-789-016	Establishment of I.C.D.S.[47] Project	2020-21	98.57	133.74	35.17
				2021-22	80.00	241.70	161.70
				2022-23	281.38	315.39	34.00
				2023-24	94.00	303.96	209.96
				2024-25	207.00	455.35	248.35

Source: Appropriation Accounts

On detailed scrutiny of Grant No.21- Food & Supply and Grant No.38-Minority Affairs & Madrasah Education, persistent excess expenditure was observed during 2023-24 to 2024-25 in the following cases.

Table 2.11: Persistent Excess Expenditure during FYs 2023-24 and 2024-25 in Selected Grants

Grant No.	Head of Account	Purpose	Year	Net Grant	Expenditure	Excess Expenditure
				(₹ in crore)		
21-Food & Supplies	2408-01-102-008	Advance Release by State for Central Pool Procurement of Paddy/Rice [FS]	2023-24	0.00	2,000.00	2,000.00
			2024-25	0.00	7,462.82	7,462.82
38-Minority Affairs & Madrasah Education	2250-00-800-017	Contribution to the Board of Wakfs, West Bengal	2023-24	146.81	181.42	34.61
			2024-25	0.00	0.16	0.16

Source: Appropriation Accounts

These persistent excesses pointed to deficiencies in budgeting over the years as in three out of the above four cases, departments failed to anticipate expenditure even at the stage of seeking supplementary grants and incurred expenditure without any budgetary provision.

[46] ***KMC***- *Kolkata Municipal Corporation,* ***HMC***- *Howrah Municipal Corporation,*
WBSEDCL- *West Bengal State Electricity Distribution Company Ltd.,*
CESC- *Calcutta Electric Supply Corporation*

[47] ***I.C.D.S.***- *Integrated Child Development Services*

2.5.3 Supplementary Grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grant or Appropriation to cater to requirements in excess of the original provisions.

- It was noticed that in 16 grants for the year 2024-25, supplementary provisions of ₹ 4,489.31 crore proved unnecessary. Of these, in 105 schemes under 10 Grants where supplementary provisions were more than ₹ 10 crore in each case, the additional provisions of ₹ 4,477.74 crore[48] proved unnecessary (***Appendix 2.2***), since the expenditure did not come up to even the original provisions during the year 2024-25. These included the following major schemes.
    - Samagra Shiksha Abhiyan (Elementary Education) (Central Share) (supplementary provision of ₹ 674.17 crore) under Grant No. 15-School Education Department.
    - Public Health Engineering (supplementary provision of ₹ 10.30 crore) under Grant No. 45- Public Health Engineering Department.

    However, reasons for final saving in the above schemes have not been explained by the GoWB (September 2025).

- Similarly, in 13 grants for the year 2024-25, supplementary provisions of ₹ 5,119.18 crore proved excessive as full amount of this provision could not be utilised. Of these, supplementary provisions of ₹ 5,088.85 crore involving 161 sub-heads[49], where the provision was more than ₹ 50 crore in each case (***Appendix 2.3***) proved excessive, as full amounts of supplementary provisions could not be utilized. These included the following major schemes.
    - Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (supplementary provision of ₹ 1,148.43 crore, of which ₹ 169.16 crore remained unutilised) under Grant No. 24- Health & Family Welfare Department; The savings in the above scheme assume significance as additional funds through supplementary provision were sought for establishment charges related to sub-centres under infrastructure maintenance under National Health Mission.
    - Samagra Shiksha Abhiyan (Elementary Education) (State Share) (supplementary provision of ₹ 427.59 crore, of which ₹ 159.90 crore remained unutilised) under Grant No 15- School Education Department.

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[48] ***Revenue-Voted:*** *₹3,773.87 crore, 85 cases under seven Grants and* ***Capital-Voted****: ₹ 703.87 crore 20 cases under three Grants*

[49] ***Revenue-Voted:*** *₹ 3,489.38 crore in 106 cases under four Grants,* ***Revenue-Charged****: ₹ 1,379.03 crore in 42 cases under two Grants,* ***Capital-Voted****: ₹ 162.75 crore in eight cases under two Grants and* ***Capital-Charged****: ₹ 57.69 crore in five cases under one Grant*

However, reasons for overall savings in the above schemes have not been explained by the GoWB (September 2025).

Similar findings were also noticed by Audit on detailed review of Grant No.21-Food & Supplies. During 2022-23 to 2024-25, there were seven cases where Supplementary Grants of ₹ 1,347.82 crore proved unnecessary. Details of such cases are given in the ***Appendix 2.4***.

2.5.4 Injudicious re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2024-25, re-appropriation orders under 56 grants in 1,529 cases amounting to ₹ 3,014.67 crore were issued out of which reappropriation amounting to ₹ 4.53 crore in six cases under two grants occurred on the last working day of March 2025 (29 March 2025).

During 2024-25, under 30 grants in 57 cases, there was reduction of provision through re-appropriation orders effected by various departments which ultimately proved injudicious as there was excess expenditure under these cases. Of these, details of cases where reduction of provision exceeding ₹ 1 crore was done through re-appropriation and which proved injudicious are given in ***Appendix 2.5.1***. Further, under 24 cases in 14 grants, augmentation of provision exceeding ₹ one crore through re-appropriation orders effected, also proved unnecessary because expenditure was either equal to or did not come up to the level of original/supplementary budget provision (as detailed in ***Appendix 2.5.2***).

Similar findings also emerged during detailed scrutiny of two Grants viz. Grant No. 21- Food & Supply (F&S) and Grant No. 38- Minority Affairs and Madrasah Education (MAME) by Audit. In these grants there were five cases (four in Grant No.21 and one in Grant No.38) where enhancement of provision through re-appropriations proved unnecessary as the expenditure did not come up to the original/supplementary provision. There was also one case (in Grant No.38) where reduction through re-appropriation was injudicious as reduction of provision led to excess expenditure. Details of such cases are given in ***Appendix 2.6***.

2.5.5 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

Budget proposals should strive to optimise all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilization of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

The analysis of grants and appropriations showed that in 27 cases (under 19 grants) during the year 2024-25, the savings (excluding surrenders) exceeded ₹ 100 crore in each case (***Appendix 2.7***). It was further noticed that in three grants no expenditure *vis-à-vis* total grant amounting to ₹ 12.29 crore as given in **Table 2.12** was incurred during the year 2024-25.

Table 2.12: Entire grant remaining unutilised during the FY 2024-25

Sl. No.	Number and Name of Grant	Amount (₹ in crore)
1	16-Environment (Capital - Voted)	10.58
2	37-Law (Capital - Voted)	1.00
3	02-Governor's Secretariat (Capital - Charged)	0.71
Total		**12.29**

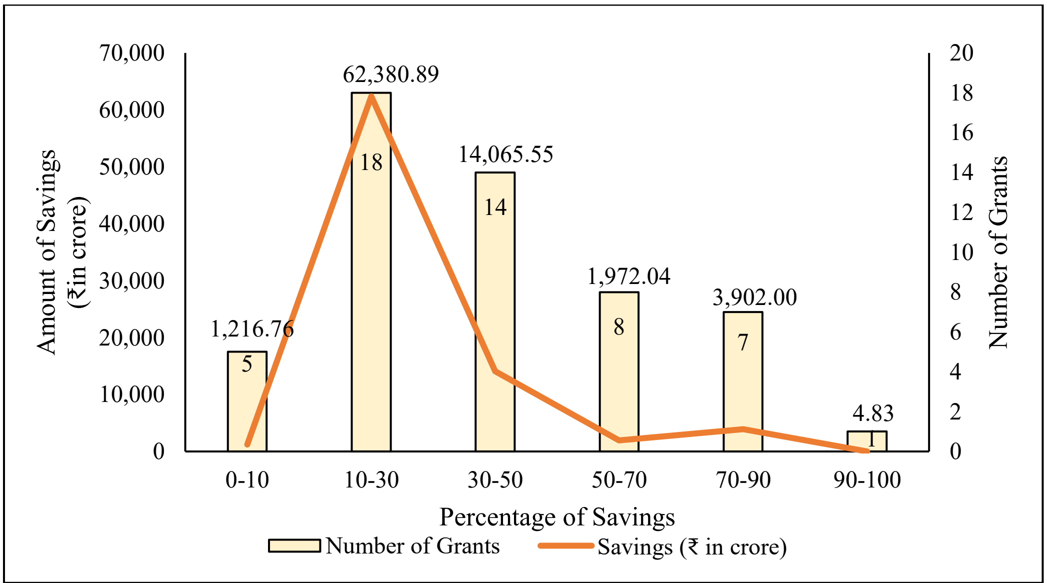
Source: Appropriation Accounts

Reasons for non-utilisation of the entire budget provision in the above cases were not communicated (September 2025).

Further, it was also observed that in 49 cases under 33 grants there was persistent savings exceeding ₹ 100 crore in each case (***Appendix 2.8***) during 2022-23 to 2024-25.

Details of grants grouped by the percentage of utilisation along with total savings during 2024-25 has been shown in ***Appendix 2.9*** and **Chart 2.4**.

Chart 2.4: The distribution of the number of Grants/Appropriations grouped by the percentage of Savings along with total savings

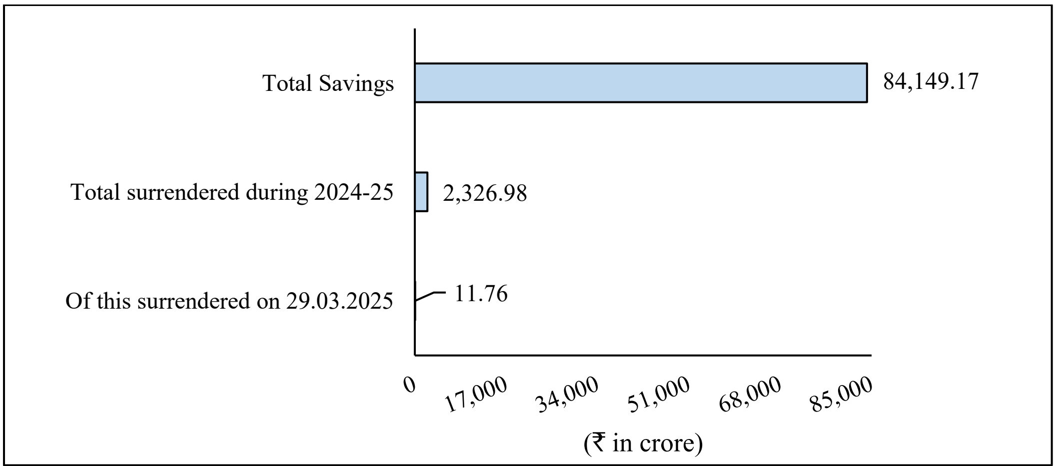


Source: Appropriation Accounts
Note: The above Chart indicates only those Grants having overall savings. Grants with overall excesses have not been considered here.

It was noticed that savings under 40 Grants and 16 Appropriations amounting to ₹ 45,072.68 crore (***Appendix 2.10***) were not surrendered at all.

Analysis revealed that only 2.77 *per cent* of the savings were surrendered (**Chart 2.5**). Out of surrendered amount of ₹ 2,326.98 crore, ₹ 11.76 crore (0.51 *per cent*) was surrendered on the last working day of March 2025.

Chart 2.5: Savings and surrenders for the year 2024-25



Source: Appropriation Accounts; Note: Total savings indicate Gross Savings for FY 2024-25.

Details of savings (exceeding ₹ 10 crore in each case) surrendered on the last day of March 2025 is given in ***Appendix 2.11***.

While reviewing Grant No. 21 and 38 in detail, Audit noted that there were persistent savings in 16 Schemes (four in Grant No. 21 & 12 in Grant No. 38, each having savings of ₹ 10 crore and above) during 2022-23 to 2024-25 (***Appendix 2.12***). In case of Grant No. 21, it was seen that during these three years, at least three[50] schemes had the same budgets each year and had incurred savings affecting capital works and other schemes. These savings in previous years did not deter the department in rationalising the budget in the subsequent years pointing to poor budgeting process.

Apart from this, there were also 13 schemes in these two Grants in 2024-25 where no expenditure was incurred despite having a total budget provision of ₹ 57.29 crore (***Appendix 2.13***).

The Food and Supplies Department (Grant No. 21) attributed (September 2025) such savings to slow progress of capital works owing to unavoidable reasons, non-execution of schemes, retirement, promotions, non-submission of vouchers in time, non-receipt of budget from different offices, *etc.*

The reply further affirms the deficiencies of budgeting process as budgets were prepared without considering requirements of different offices and foreseeable events like promotions and retirement. Further, the Department needs to review & address the bottlenecks in timely implementation of capital works.

The Minority Affairs & Madrasah Education Department (Grant No. 38) attributed savings to non-release of central share despite budgeting for both central and state share in case of Pradhan Mantri Jan Vikas Karyakram and non-approval of projects by RIDF despite being budgeted.

Besides the above, test-check of nine DDOs (eight[51] under Grant No. 38 and one[52] under Grant No. 21) for the period from FY 2022-23 to 2024-25 revealed that lapsed allotments contributed to savings against the overall budgetary provisions. In respect of ten schemes under the Food & Supplies Department and seven schemes under the Minority Affairs & Madrasah Education Department, out of the allotment of ₹ 6,542.04 crore and ₹ 39.52 crore, allotments aggregating ₹ 757.44 crore and ₹ 8.15 crore, had lapsed respectively. The details of the schemes are given in ***Appendix 2.14***.

In reply, DDOs pertaining to Grant No. 38 stated that the allotment could not be fully utilised due to various reasons like local problems, land dispute, inadequate/erroneous beneficiary list, *etc.*

No reply in this regard has been received from the Director of Finance, in respect of Grant No. 21- Food & Supplies Department (November 2025).

It was also found that despite the stipulation in the West Bengal Budget Manual to surrender funds to the Finance Department before 21 February of each year,

[50] *(i) Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works [FS], (ii) Special Infrastructure Projects [FS] and (iii) Creation of accommodation of different offices of Food and Supply department.*

[51] *(i) District Officer of Minority Affairs (DOMA) Purba Bardhaman, (ii) DOMA, Murshidabad, (iii) Block Development Officer (BDO) Raina-I, (iv) BDO, Kalna-I (v) BDO, Kalna-II, (vi) BDO, Beldanga-II, (vii) BDO, Hariharpara and (viii) BDO, Bharatpur-I, Minority Affairs & Madrasha Education Department*

[52] *Director of Finance, Food & Supplies Department*

surrender proposals were sent with delays of 30 days during 2024-25 in case of Grant No. 21, while the delay ranged from seven to 34 days during 2022-23 to 2024-25 in case of Grant No.- 38. This restricted the Finance Department's ability to reappropriate funds effectively.

In reply, MAME Department (Grant No. 38) expressed (September 2025) its inability to determine the exact amount to be surrendered before 21 February since in many cases pending bills came to the Department in the month of February or sometimes in March. While the constraint of the department is appreciated, an assessment of pending bills before the stipulated timeline would facilitate accurate estimation of amount to be surrendered.

2.5.6 Misclassification between Revenue Expenditure and Capital Expenditure

As per rule 30 of Government Accounting Rules, 1990, expenditure that results in the creation of concrete, material, and permanent assets should be classified as capital expenditure.

During the financial year 2024-25, the State Government had booked ₹ 21,622 crore as Capital Expenditure. Audit test checked Sanction Orders and expenditure vouchers and noticed that ₹ 1,031.84 crore of expenditure of Revenue nature had been booked under Capital Expenditure. Out of this amount, ₹ 74.50 crore[53] was expenditure towards, maintenance, materials & supplies/stores & equipment, P.O.L. and minor works/maintenance. As per Rule 31 (2) (b) of the Government Accounting Rules, 1990, the Revenue Account should bear all charges relating to such expenditure. The remaining amount of ₹ 957.34 crore had been transferred for creation of assets by entities other than the Government of West Bengal. In accordance with Note below Rule 30(1) of GAR 1990, this amount was to be classified as Revenue Expenditure, instead of Capital Expenditure. The details of Misclassification between Revenue Expenditure and Capital Expenditure during the year 2024-25 is given in ***Appendix 2.15***.

This misclassification led to overstatement of Capital Expenditure with concomitant understatement of Revenue Expenditure by ₹ 1,031.84 crore and consequent understatement of Revenue Deficit. The resulting Capital Expenditure, after Audit, for FY 2024-25, was ₹ 20,594.56 crore[54]. The misclassification also impinged on accurate financial reporting.

2.5.7 *Inter-se* Misclassification in Revenue and Capital Heads

Correct Classification of expenditure as per List of Major and Minor Heads is critical for Government Accounting as misclassifications can convey inacurate information.

Audit noted that during 2024-25, expenditure of ₹ 7,519.82 crore has been classified inappropriately to incorrect Revenue/Capital Expenditure heads of accounts, affecting the true status of expenditure of the respective Revenue/Capital Expenditure heads. Some major functions which were over/under-stated by such misclassification during the year 2024-25 are indicated in **Table 2.13** below:

[53] *Maintenance: ₹ 74.24 crore, Materials & Supplies & Stores & Equipment: ₹ 0.26 crore.*

[54] *After adjusting for Capital Expenditure (₹ 4.40 crore) incurred from Contingency Fund which remained unrecouped*

Table 2.13: *Inter-se* Misclassification in Revenue and Capital Heads during FY 2024-25

Sl No	Name of Scheme	Reason for suggesting correction of Major Head	Function (Major Head)		Amount (₹ in crore)
			Under- stated	Over-stated	
1	Schemes under Reproductive and Child Health (RCH) and Health System Strengthening	As per LMMH (List of Major and Minor Heads), a specific Minor Head is available under Major Head 2211 for RCH	2211-Family Welfare	2210-Medical and Public Health	1,866.25
2	Rastashree/Pathashree Scheme	The scheme is meant for construction of Roads	5054-Capital Outlay on Roads and Bridges	4515-Capital Outlay on other Rural Development Programmes	1,356.07
3	West Bengal Urban Employment Scheme	As per LMMH, a specific Minor Head is available under Major Head 3475 for Urban Employment Programmes	3475-Other General Economic Service	2217-Urban Development	654.20
4	Old Age Pension Scheme belonging to SCs under Jai Bangla	As per LMMH, a specific Minor Head is available under Major Head 2235 for Pensions under Social Security Schemes	2235-Social Security and Welfare	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	533.93
5	Nirmal Bharat Abhiyan	Nirmal Bharat Abhiyan being a sanitation programme	2215-Warter Supply and Sanitation	2515-Other Rural Development Programmes	299.37

Source: Appropriation Accounts

2.5.8 Non-adherence to the Quarterly Expenditure Limit

Rule 389A (Section – XVI) of the West Bengal Financial Rules provides that rush of expenditure particularly in the closing months of the financial year is a breach of financial propriety and should be avoided. Despite this, during the FY 2024-25 Audit noted that around 30 *per cent* expenditure was incurred in the last quarter of the year with nearly 14 *per cent* being in the month of March (**Table 2.14**).

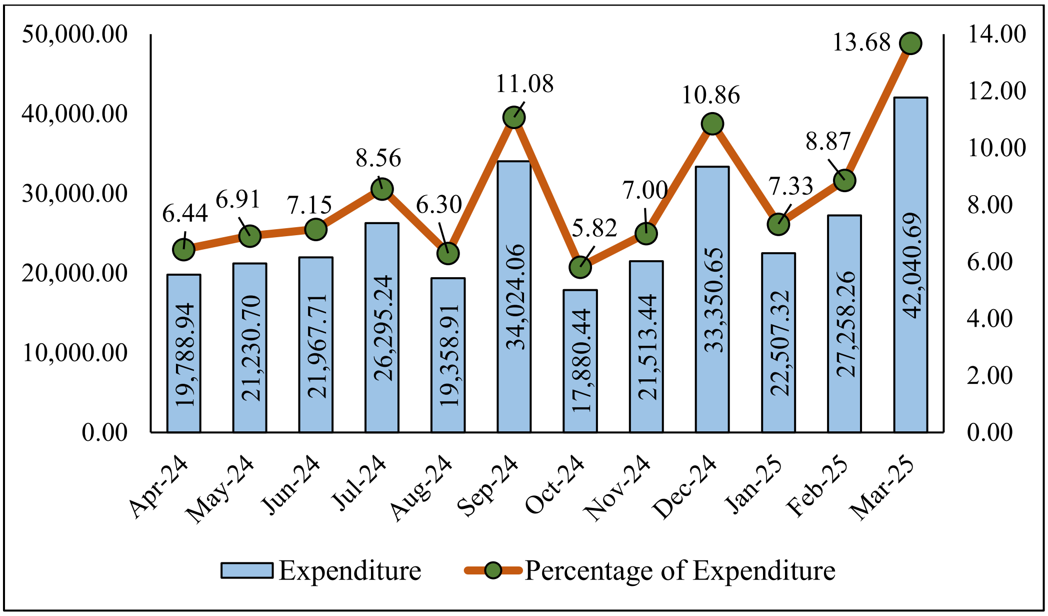
Table 2.14: Rush of Expenditure during FY 2024-25

Period of Expenditure	Percentage of Total Expenditure in the year
Last Quarter of the year (Jan to Mar-2025)	29.88
Last month of the year (Mar-2025)	13.68
Last day of the year (29 Mar-2025)	0.66

Source: Voucher Level Computerisation Data for the year 2024-25

Trend of total Monthly expenditure during financial year 2024-25 is shown in **Chart 2.6**.

Chart 2.6: Trend analysis of expenditure (Month wise)



Source: Voucher Level Computerisation Data for the year 2024-25
Note: Total Expenditure depicts net expenditure.

The monthly expenditure trend depicted in the chart indicates a pronounced skewness towards the last quarter of the financial year, particularly in March.

During 2024-25 under 289 sub-heads, in 42 grants, the entire expenditure (₹ 3,855.82 crore) was incurred in the month of March 2025. Out of this, in six grants, under 12 sub-heads (₹ 100 crore and above), 100 *per cent* expenditure was incurred in the month of March 2025 (**Table 2.15**).

Table 2.15: Sub-Head (Schemes) where entire expenditure was incurred in the month of March 2025 (₹ 100 crore and above)

Sl. No.	Grant No.	Head of Account (up to Sub-Head)	100 *per cent* expenditure in the month of March 2025 (₹ in crore)
1	18	**2049-60-101-017** Building and other Construction Workers Welfare Fund	160.50
2	24	**2210-06-001-006** Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	222.15
3		**2210-06-789-017** Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	134.00
4		**2211-00-103-006** Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health	184.72

Sl. No.	Grant No.	Head of Account (up to Sub-Head)	100 *per cent* expenditure in the month of March 2025 (₹ in crore)
		System Strengthening, National Health Programmes and NUHM (4063) (Central share)	
5	40	**2215-02-789-028** Swachh Bharat Mission (SBM-Rural) (SNA-SPARSH) SPARSH	180.39
6		**2515-00-196-027** Assistance for Building-less PHCs & CHCs under recommendation of 15th Finance Commission (FC-XV) [PN]	196.67
7	43	**2801-80-101-005** Special Grants to WBSEDCL [PO]	1,500.00
8		**4801-02-190-020** Equity participation of State Govt.in WBPDCL for operationalisation of Deocha-Pachami-Dewangang Harinsingah (DPDH) Coal Block. [PO]	100.00
9	68	**2015-00-109-005** CAPF related expenditure for conducting Elections in the State	131.55
10	73	**2049-05-105-002** Interest on State Disaster Response Fund	370.98
11		**2049-05-105-005** Interest on State Disaster Mitigation Fund	112.72
12		**2245-07-101-007** Assistance to State from National Disaster Mitigation Fund	150.00

Source: Voucher Level Computerisation Data for the year 2024-25

The trend of rush expenditure was also evident in the test-checked Grants and the test-checked DDOs under these Grants with share of expenditure in the last quarter being 46 and 52 *per cent* in Grant Nos. 21- Food and Supplies and 38- Minority Affairs and Madrasah Education respectively. In test-checked DDOs, the expenditure in the last quarter ranged between 15 to 100 *per cent* of the expenditure during the years 2023-24 and 2024-25. The details of expenditure made by six test-checked DDOs (five under Grant No. 38 and one under Grant No. 21) in last quarter during the years 2023-24 and 2024-25 are given in ***Appendix 2.16***.

Thus, there was scope to spread the expenditure evenly in case of some of the schemes.

2.6 Single Nodal Agency

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received, to the concerned SNA's account, along with the corresponding State share within 30 days of receipt of the Central share. For delay beyond 30 days in transfer of Central share to the SNA account, interest at the rate of seven *per cent* has to be paid by the State Government. As per the PFMS portal, the State Government received ₹5,889.49 crore being Central share during the year in its Treasury account. The State Government transferred Central share of ₹5,604.85 crore and State share of ₹12,447.11 crore to the SNAs during 2024-25. As per PFMS portal, ₹8,296.51 crore were lying unspent in the bank accounts of SNAs as on 31 March 2025.

Audit analysis revealed that during the FY 2024-25, in respect of 17 schemes under eight Departments, there were delays beyond 30 days in transferring of Central Share to the SNA Account. As a result, interest of ₹ 4.97 crore was accrued, which was yet to be released by the State Government.

Scrutiny of transactions through the SNA Account of Pradhan Mantri Jan Vikas Karyakram (PMJVK) in Minority Affairs and Madrasah Education revealed the following:

(I) ***Short release of State Share:*** The scheme financing is shared between the Centre and the State in the ratio 60:40. During 2021-25, State was to release ₹ 182.79 crore against the Central share of ₹ 274.18 crore. However, transfer of State share was ₹ 159.84 crore which remained short by ₹ 22.95 crore.

(II) ***Short payment of interest:*** As per GoI's instruction (March 2021), interests earned in the SNA Account are to the remitted to the Consolidated Funds of India (CFI) and Consolidate Fund of State (CFS) as per approved sharing pattern. However, remittance of interest to the respective Consolidated Funds (CFs) were not commensurate with the interests earned during that year. In the FY 2024-25, interests remitted to the CFs was ₹ 2.38 crore against the interest earned of ₹ 3.98 crore. This led to a shortfall in remittance of interest by ₹ 1.60 crore (Central Share: ₹ 0.96 crore, State Share: ₹ 0.64 crore) during the FY 2024-25.

In November 2025, attributing the delay in remittance to procedural change, Department stated that interest accrued upto 31 March 2025 had already been remitted (after the close of the financial year).

The department may, however, strive to remit the interest into CFs in a time-bound manner for accurate depiction of receipts in the Government Accounts.

2.6.1 Single Nodal Agency-SPARSH

PFMS Division of the Department of Expenditure under the Ministry of Finance, Government of India proposed (July 2023[55]) SNA-SPARSH or "Just-in-Time" (JIT) release of CSS funds through e-Kuber platform of the Reserve Bank of India. Unlike SNA procedure where balances remained in the Single Nodal Agencies' bank account outside the Consolidated Fund of India (CFI) or Consolidated Fund of the State (CFS) with the accounts capturing only the transfer and not the actual expenditure, under SNA-SPARSH, funds are transferred only when an actual payment is due. This prevents large sums of money from sitting idle in various Single Nodal Agencies' Bank Accounts. Accordingly, Government of West

[55] *Vide letter No. 1(27)/PFMS/2020 dated 13 July 2023*

Bengal initiated the process for shifting to the new mode in January 2025. The funds lying in the SNA Accounts were to be refunded before on-boarding to JIT.

Audit scrutiny revealed that only 14 CSSs started functioning through JIT-SPARSH instead of the existing 67 SNAs in the State till March 2025. Again, 11 out of 14 CSSs, an amount of ₹ 93.89 crore was lying under the concerned SNA accounts till 31 March 2025.

During test-check of SNA/SNA-SPARSH in seven CSSs under three Departments[56], it was seen that all seven CSS schemes were onboarded to SNA SPARSH between August 2024 and September 2025. Audit observed the following:

(I) Non-closure of SNA Account despite Government of India's instructions

Pursuant to para 3(v) of GoI's Order (July 2023), upon onboarding of a scheme onto SNA-SPARSH platform, the State Government was to close all SNA accounts pertaining to the scheme and return the Central and State shares of unspent balances lying in the SNA accounts to the Consolidated Fund of India (CFI) and Consolidated Fund of the State (CFS).

Though these seven schemes started operating through SNA SPARSH between August 2024 and September 2025, five (Agriculture Department: four; Food and Supplies Department: one) accounts were not closed and a balance of ₹ 2.70 crore (Central Share: ₹ 1.62 crore and State share: ₹ 1.08 crore) was still there in these accounts which was yet to be transferred to CFI and CFS as of March 2025.

In reply, Food and Supplies Department stated (September 2025) that the account pertaining to 'Intra State Movement and handling of foodgrains including FPS dealers' could not be closed as necessary approval for transferring interest (₹ 51,695) to CFI/CFS was awaited.

(II) Simultaneous operation of SNA and SNA-SPARSH Accounts

Pursuant to para 3(vi) of GoI's Order (July 2023), the use of SNA platform to release funds was to be stopped immediately after onboarding of the CSS onto SNA-SPARSH platform. Audit noticed that in respect of the four CSSs with Agriculture Department, there were simultaneous expenditure of ₹ 215.17 crore and ₹ 6.57 crore from the SNA-SPARSH platform and SNA platform respectively between 12 February 2025 and 29 March 2025.

2.7 Contingency Fund

The Contingency Fund of Government of West Bengal was established under the West Bengal Contingency Fund Act, 1950, and 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 for meeting unforeseen expenditure. The fund is recouped when the State Legislature

[56] ***(a) Agriculture (4)*** *(i) WB National Food Security Mission, (ii)WB Central Assistance scheme under Stream-III of Rashtriya Krishi Vikash Yojana, (iii) WB Per Drop More Crop under PMKSY and (iv) WB Sub Mission on Agricultural Mechanization*
(b) Food and Supplies (2) *(i) 'Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART PDS)', (ii) 'Intra State Movement and handling of foodgrains including FPS dealers'*
(c) Minority Affairs and Madrasah Education (1) *'Pradhan Mantri Jan Vikas Karyakram (PMJVK)'*

authorises the additional expenditure. Since financial year 2022-23, the corpus of the Fund is ₹ 200 crore.

2.7.1 Advance from Contingency Fund

Advances from the Contingency Fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature, would be undesirable. During FY 2024-25, an amount of ₹ 26.95 crore was withdrawn as advance by 11 Departments from the Contingency Fund in respect of 21 schemes/programmes involving 16 Major Heads (***Appendix 2.17)*** of which ₹ 4.71 crore remained unrecouped. Major Head wise details of the expenditure incurred, are given in **Table 2.16**.

Table 2.16: Major Head-wise Expenditure

Sl. No.	Major Head	Major Head Description	Advance from the Contingency Fund during 2024-25	Recoupment to the Fund during the year 2024-25 out of advances drawn during 2024-25	Advance remaining unrecouped at the end of the year out of advances drawn in 2024-25
			(₹ in crore)		
1	2070	Other Administrative Services	0.01	0.01	0.00
2	2235	Social Security and Welfare	0.54	0.11	0.44
3	2408	Food, Storage and Warehousing	0.47	0.00	0.47
4	2701	Medium Irrigation	0.10	0.00	0.10
5	2711	Flood Control and Drainage	0.47	0.37	0.11
6	3056	Inland Water Transport	0.33	0.33	0.00
7	4059	Capital Outlay on Public Works	0.02	0.02	0.00
8	4210	Capital Outlay on Medical and Public Health	1.26	1.26	0.00
9	4216	Capital Outlay on Housing	0.32	0.32	0.00
10	4235	Capital Outlay on Social Security and Welfare	7.88	7.85	0.03
11	4404	Capital Outlay on Dairy Development	0.07	0.07	0.00
12	4408	Capital Outlay on Food Storage and Warehousing	0.47	0.47	0.00
13	4700	Capital Outlay on Major Irrigation	2.17	2.16	0.01
14	4711	Capital Outlay on Flood Control Projects	2.39	0.40	1.99
15	5054	Capital Outlay on Roads and Bridges	9.97	8.40	1.58
16	5056	Capital Outlay on Inland Water Transport	0.49	0.49	0.00
Total			**26.95**	**22.24**	**4.71**

Source: Information received from the Office of the Principal Accountant General (A&E), West Bengal

At the end of FY 2024-25, an amount of ₹ 5.57 crore remained unrecouped, out of which, ₹ 0.86 crore[57] pertained to advances remaining unrecouped at the end of the previous year. Non-recoupment of funds during the financial year understates the expenditure from the Consolidated Fund. Further, it violates the provisions of West Bengal Contingency Fund Act, 1950.

[57] *MJH 2235 – ₹ 0.06 crore, MJH 4059 – ₹ 0.66 crore, MJH 4701 – ₹ 0.11 crore, MJH 5054 – ₹ 0.03 crore.*

2.8 Conclusions

1. During 2024-25, overall utilisation of budget (Revised Estimate) was 88 *per cent* of total grants and appropriations. Government could not spend even the Original Budget provided by the legislature.
2. Government expended ₹ 26,876.61 crore, without any provision in the original budget estimates/supplementary demands and without issuance of any re-appropriation orders to this effect.
3. Supplementary provisions had also not been prepared on a realistic basis. In ten cases supplementary provisions involving ₹ 10 crore or more were found unnecessary.
4. Excess expenditure of ₹ 57,263.62 crore, for the period 2009-10 to 2023-24 and ₹ 13,486.92 crore, for the year 2024-25, remains to be regularised.
5. During 2024-25, re-appropriation orders under 56 grants in 1,529 cases amounting to ₹ 3,014.67 crore were issued. However, there were savings (24 cases in 14 grants)/excesses (10 cases in eight grants) even after increase/reduction of funds through reappropriation.
6. There was rush of expenditure at the fag-end of the year. During 2024-25, in 42 grants, under 289 sub-heads, the entire expenditure (₹ 3,855.82 crore) had been incurred in the month of March 2025.
7. There were misclassifications in expenditure between Revenue and Capital Heads and also within Revenue and Capital Heads distorting the information conveyed through the Accounts.

2.9 Recommendations

- *Steps may be taken to prepare the budget realistically factoring in the requirement and spending capacity of different offices within each Department.*
- *Government may impress upon the Departments to identify savings in time for their surrender so that these could be reallocated to schemes where funds are required.*
- *Care may be taken to classify the expenditure in alignment with the List of Major and Minor Heads and measures should be taken to rectify misclassifications.*

CHAPTER III

Financial Reporting Practices

Chapter III Financial Reporting Practices

This chapter provides broad based perspective on quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports.

Issues related to completeness of accounts

3.1 Off budget borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the XV Finance Commission recommended that the normal limit for net borrowing ceiling (NBC) for the States for the period 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertaking (SPSUs)/ Corporations/ other Bodies, despite the State being responsible for repayment of such loans, poses significant risk to fiscal health and transparency of Government finances. Borrowing Ceilings for a financial year of the State Governments are being now reduced by GoI to the extent of Off-Budget Borrowings.

The West Bengal Fiscal Responsibility and Budget Management (WBFRBM) Act, 2010 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by *inter alia* disclosing Off Budget Borrowings. Further, the West Bengal Fiscal Responsibility and Budget Management Rules, 2011 provided that the 'Medium Term Fiscal Policy (MTFP) Statement' laid before the Legislature along with Budget documents shall contain three-year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total debt stock[58] of the State. For the year 2024-25, debt stock was targeted as 38.19 *per cent* of GSDP under MTFP and 38 *per cent* under FRBM Act. Besides, the GoI had fixed borrowing ceiling of ₹ 54,450.30 crore (three *per cent* of GSDP) for the State during 2024-25.

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.

[58] *As defined in the State FRBM Act, debt stock means the total debt outstanding at the beginning of the financial year plus the gross borrowing during the year, minus the liabilities discharged during the year.*

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.,* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Short contribution in National Pension System

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 FY 2024-25, the State Government transferred a total contribution of ₹ 17.69 crore (including Government's contribution of ₹ 10.36 crore) for NPS to the Public Account, of which ₹ 17.56 crore was further transferred to NSDL[59]. The remaining amount of ₹ 0.13 crore, along with the un-transferred amount of ₹ 1.00 crore at the end of 2023-24 was retained in the Public Account up to the Financial Year 2024-25. Consequently, cash balance of the Government remained overstated to the extent of ₹ 1.13 crore.

3.2.2 Building and Other Construction Workers' Welfare Cess

As per Section 3(1) of the Building and Other Construction Workers' Welfare (BOCWW) Cess Act, 1996, and in line with Building & Other Construction Workers' Welfare Cess Rules, 1998, BOCWW Cess was to be collected at the rate of one *per cent* of the cost of construction incurred by employers/builders, excluding the cost of land and any compensation payable under the Workmen Compensation Act, 1923. All Departments, Boards, Autonomous Bodies, and Local Authorities were directed to collect this cess on all construction activities, including from individuals with approved residential building plans and deposit the same with the States' Building and Other Construction Workers' Welfare Board. The collected cess was meant to be utilised for social security and welfare of construction workers in the State.

In West Bengal, cess collected is credited to the Public Account under the Head of Account '8342-00-113-Solatium Fund-002-Deposit of Building and Other Construction Workers' Welfare Fund', administered by the Controller of Finance & Chief Accounts Officer, West Bengal Building and Other Construction Workers' Welfare Fund. At the beginning of FY 2024-25, ₹ 2,484.54 crore on account of BOCWW cess remained in the Public Account whereas ₹ 352.51 crore was collected during 2024-25. Out of this, ₹ 60.26 crore was withdrawn, leaving a balance of ₹ 2,776.79 crore as of 31 March 2025.

[59] *National Securities Depository Limited*

3.2.3 National Mineral Exploration Trust Fund

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the Mines and Minerals (Development and Regulation) Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession is required to contribute two *per cent* of the royalty to the NMET Trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds monthly to the Consolidated Fund of India.

The position of NMET Deposits for 2024-25 is indicated in Table **3.1** below.

Table 3.1: Position of NMET contribution in Public Account-8449–123–NMET Deposits

Year	Opening Balance	Deposits	Transfer to Consolidated Fund of India	Closing Balance
	(₹ in crore)			
2024-25	0.09	0.41	0.41	0.09

Source: Finance Accounts 2024-25

In FY 2024-25, the entire amount of ₹ 0.41 crore deposited under this head was transferred to the NMET by the State Government. As on 31 March 2025, ₹ 0.09 crore remained un-transferred. The cash balance of the Government is overstated by this amount.

3.2.4 Pendency of Refund Cases

Promptness in disposal of refund cases is an important indicator of performance of the Department concerned. Information on pendency of refund cases from two[60] out of three[61] tax collecting departments during the year 2024-25, is shown below in **Table 3.2**.

Table 3.2: Details of Refund Cases

Sl. No.	Particulars	GST		State Excise		Taxes on Vehicles	
		No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)	No. of cases	Amount (₹ in crore)
1.	Claims outstanding at the beginning of the year	1,842	667.62	36	103.50	NA	397.82
2.	Claims received during the year	11,256	3,569.34	18	7.23	NA	588.36
3.	Refunds made during the year	9,954*	2,843.51	08	70.92	NA	0.02
4.	Refunds rejected during the year		572.67	NIL	NIL	NA	NIL
5.	Balance outstanding at the end of year	1,749**	575.69	46	39.81	NA	986.16

*Source: Departmental Information; *Since data for the number of applications in respect of. which the refund claim is rejected wholly and those where the claim is rejected partially is not separately available, the combined figure of number of applications disposed of (either by way of allowing the entire refund claim or rejecting the refund claim either wholly or partially), i.e., 9,954 is provided against Sl. Nos 3 & 4 of GST; **Sl. Nos. 1 & 2 of GST are inclusive of applications which are either subsequently withdrawn by the taxpayers or in respect of which deficiency memos have been issued by refund officers. The balance outstanding figure in Sl. No. 5 is exclusive of these figures.*

[60] *Finance Department and Transport Department*

[61] *Finance Department, Transport Department and Land and Land Reforms Department*

3.3 Non-transfer of Cess Proceeds

Cesses earmarked for specific purposes are to be credited to the Consolidated Fund in the first instance and thereafter transferred to a Reserve Fund in the Public Account, wherefrom expenditure for specified purposes is adjusted. However, in West Bengal, the following Cess proceeds amounting to ₹ 1,809.66 crore, credited to the Consolidated Fund of the State, during 2024-25, had not been transferred to the Public Account as the GoWB did not create specific funds to transfer these proceeds.

Table 3.3: Details of cesses not transferred to Reserve Fund

Sl. No.	Name of Cess	Purpose of Cess	Act under which levied	Amount (₹ in crore)
1	Road Cess	Construction, Charges and maintenance of District Communications and other Works of Public Utility and of Provincial Public Works	Cess Act,1880	6.45
2	Public Works Cess			4.51[62]
3	Rural Employment Cess	Promotion of rural employment and for rural production programme	West Bengal Rural Employment and Production. Act, 1976.	1,798.70
Total				**1,809.66**

Source: Finance Accounts

Non-transfer of cess of ₹ 1,809.66 crore resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent. This resulted in understatement of cumulative liabilities in Public Account. Further, it could not be ensured that the cess collected was utilised for the intended purposes.

3.4 Funds outside Government Accounts

Maintenance of West Bengal Electricity Regulatory Commission (WBERC) fund in Bank Accounts instead of Public Account

Article 266(2) of the Constitution of India provides that 'All other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State'. The West Bengal Electricity Regulatory Commission (WBERC) was constituted under the Electricity Act, 2003. Section 103 of the Act stipulates creation of a fund called the 'State Electricity Regulatory Commission Fund' wherein receipts[63] of the Commission are to be credited and expenses therefrom are to be made. The Government of West Bengal enacted the ERC (Fund) Rules, 2006, and in terms of Rule 4, the WBERC was permitted to open a bank account for accommodating such receipts and making expenses therefrom. In keeping with the rule *ibid*, funds were kept in two bank accounts and as of March 2025, a total of ₹ 15 crore remained in these bank accounts instead of the Public Account of the State. Resultantly, not only did the Constitutional mandate stand violated, but the Public Account balance was also understated by ₹ 15 crore.

[62] *incudes ₹ 0.38 crore of Miscellaneous receipts under Cess Act, 1880*

[63] *(a) Any grants and loans given to the State Commission by the State Government; (b) all fees received by the State Commission under this Act; and (c) all sums received by the State Commission from such other sources, as may be decided upon by the State Government*

Issues related to transparency

3.5 Delay in submission of Utilisation Certificates

Rule 330A of the West Bengal Treasury Rules (WBTR) and Subsidiary Rules (SR) 1997, read with Finance Department's order (August 2005), stipulates that Utilization Certificates (UCs) in respect of conditional Grants-in-Aid 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.

As of 1 April 2024, UCs amounting to ₹ 2,56,106 crore were outstanding in the State. Further, during the year 2024-25, UCs amounting to ₹ 18,064 crore became due[64] for submission (grant-in-aid bills drawn up to March 2024). Outstanding UCs amounting to ₹ 1,38,484 crore were cleared during the year, leaving UCs of ₹ 1,35,686 crore outstanding as on 31 March 2025 as given in **Table 3.4**. Compared to 2023-24, the amount of outstanding UCs reduced by 47 *per cent* indicating positive efforts taken by the government in submitting the UCs.

Table 3.4: Age-wise pendency of Utilisation Certificates

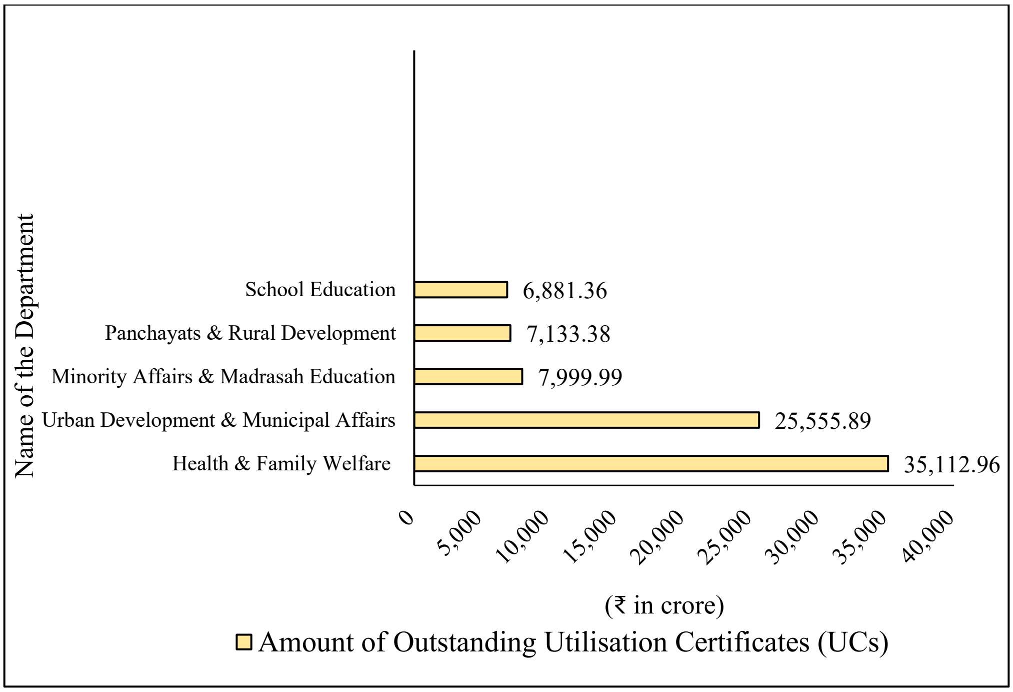
UC due year*	Number of pending UCs	Amount (₹ in crore)
Prior to 2019-20	1,42,944	52,301.49
2019-20	46,411	12,432.81
2020-21	32,783	8,587.26
2021-22	46,664	13,873.14
2022-23	37,525	13,925.90
2023-24	33,136	16,501.96
2024-25 (sanctioned up to March 2024)	36,788	18,063.88
Total	**3,76,251**	**1,35,686.44**

Source: Finance Accounts and information furnished by Office of the Principal Accountant General, (A&E), West Bengal
**The year mentioned above relates to "Due year", i.e., after 12 months of actual drawal.*

Details of outstanding UCs of ₹ 1,35,686.44 crore pertained to 53 departments as given in ***Appendix 3.1.*** The five main Departments where UCs were outstanding as on 31 March 2025, are given in **Chart 3.1** below:

[64] *Excluding those GIAs against which UCs were submitted before due date*

Chart 3.1: Outstanding UCs in respect of five major Departments as on 31 March 2025



Source: Data maintained by the Office of the Pr. Accountant General (A&E), WB

Since non-submission of UCs is fraught with the risk of misutilisation, it is imperative that the State Government monitor this aspect closely and hold the persons concerned accountable for non-submission of UCs timely.

3.6 Abstract Contingent bills

In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. This is a mechanism to draw money in advance and to make adjustments later when the expenditure is incurred. Despite being advances, these are booked as expenditure at the time of drawal. In terms of the West Bengal Treasury Rules, 2005, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within sixty days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or, prolonged non-submission of DC bills may affect the completeness and correctness of accounts.

The details of AC bills, pending adjustment, as on 31 March 2025 is given in **Table 3.5** below. Department-wise details of the same are given in ***Appendix 3.2***.

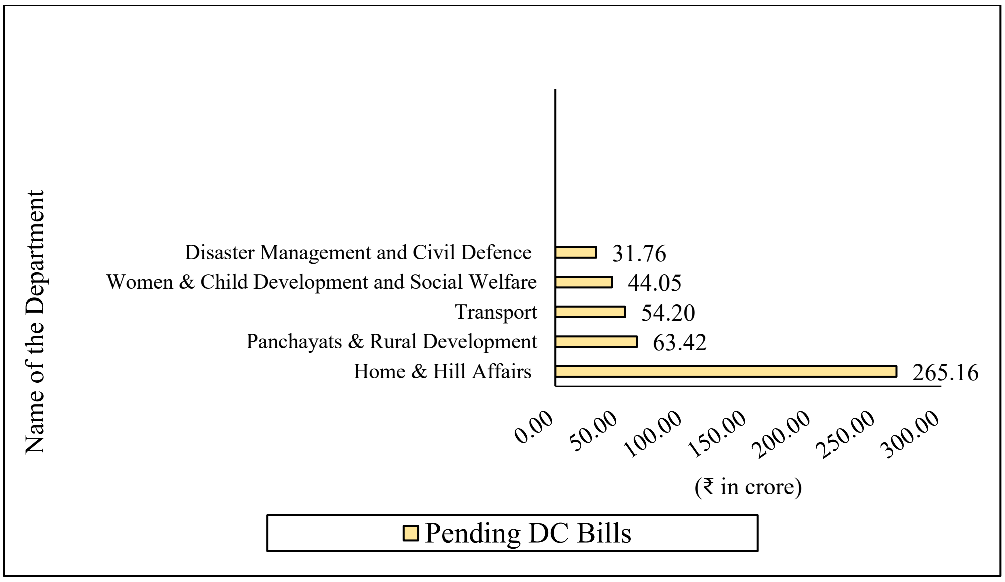
Table 3.5: AC bills pending adjustment as of 31 March 2025

Due Year	No. of AC bills	Amount (₹ in crore)
Upto 2023-24 (as of 31 March 2024)	3,647	435.11
Additions during 2024-25	807	133.87
Total	**4,454**	**568.98**

Source: Finance Accounts

The five major Departments (as on 31 March 2025) where DC Bills were pending, are given in **Chart 3.2** below:

Chart 3.2: Pending DC Bills in respect of five major Departments



Source: Data maintained by the Office of the Pr. Accountant General (A&E), WB

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by respective DDOs for ensuring submission of DC bills. However, it was noted that the amount of outstanding AC Bills reduced by 14 *per cent* in 2024-25 relative to 2023-24 (₹ 661.97 crore in 6,081 bills).

3.6.1 Findings on Abstract Contingent bills of test-checked DDOs

Audit test-checked eight DDOs[65] during June-August 2025 that had pending AC bills amounting to ₹ 118.34 crore at the beginning of the Financial Year 2024-25. During the year, AC bills amounting to ₹ 184.49 crore were drawn by these eight DDOs whereas, ₹ 266.92 crore was adjusted, leaving AC bills amounting to ₹ 35.91 crore as unadjusted at the end of the FY. The following emerged from the test check of these DDOs.

(I) Unadjusted AC Bills

Two DDOs viz. Commanding Officer (CO), SAP, 6th Battalion, Barrackpore and District Magistrate (DM), Uttar Dinajpur did not adjust 79 AC Bills amounting to ₹ 32.13 crore (CO: ₹ 19.84 crore in seven Bills, DM: ₹ 12.29 crore in 72 Bills) drawn between 2002 and 2022. The CO attributed non-submission of DC Bills to non-receipt of supporting vouchers and refunds from different Ordinance Factories, while no reasons for non-adjustment were provided by the DM, Uttar Dinajpur.

[65] *(i) Commanding Officer, SAP, 6th Battalion, Barrackpore, (ii) Superintendent of Police, Murshidabad, (iii) Superintendent of Police, Malda (iv) Superintendent of Police, Purba Medinipur, (v) Superintendent of Police, Paschim Medinipur, (vi) Superintendent of Police, Bankura, (vii) Superintendent of Police, Birbhum and (viii) District Magistrate, Uttar Dinajpur.*

(II) Irregular adjustments of AC Bills

- As per Finance Department's Order (March 2019), advances drawn for election purposes by the District Authorities should be kept in the Personal Deposit Account of the District Authority till its utilisation. Departing from this prescription, DM, Uttar Dinajpur, kept advances amounting to ₹ 4.15 crore drawn for the Lok Sabha Election 2024 in a bank Account and utilised the funds therefrom.
- Adjustment (8 June 2025) of one AC Bill of ₹ 17.88 crore drawn (30 March 2023) by CO, SAP, 6th Battalion for purchase of ammunitions from Ammunition Factory, Khadki, Pune included vouchers and challans amounting to ₹ 0.45 crore for prior periods (14 September 2019 and 21 March 2023). Thus, ₹ 0.45 crore of AC bill were wrongly adjusted and require revised reconciliation.

(III) Refund of unspent balances after holding for a significant period

Rule 4.116(1) of the WBTR stipulated that no money shall be drawn from the Treasury unless it is required for immediate disbursement.

Five test-checked DDOs, refunded ₹ 36.69 crore (20.78 *per cent*) pertaining to 156 AC bills aggregating ₹ 176.60 crore, through challans after holding the amounts for a significant period (6 to 463 days), beyond the stipulated period of 60 days. Of this, three DDOs retained the entire amount of ₹ 4.56 crore drawn through nine AC Bills and refunded it with delays (beyond 60 days) ranging from 19 to 118 days. Refund of full/partial advances indicated that AC bills were drawn without assessing the requirement, as mentioned in the Rule ibid. The details are indicated in ***Appendix 3.3***.

(IV) Refund of unspent balances in wrong Minor Head

As per the List of Major and Minor Heads, recovery of overpayment pertaining to previous year (s) shall be recorded under a distinct Minor Head '911-Deduct-Recoveries of Overpayment' and detailed Head shall be '70-Deduct-Recoveries' under the same major, sub-major, scheme head where the expenditure was originally exhibited.

Audit noticed that four DDO[66] had refunded unutilized advances of ₹ 1.69 crore in FY 2024-25 using Minor Heads other than the distinct Minor Head '911' though funds were drawn during FY 2023-24. This understated the refunds pertaining to previous year(s) by ₹ 1.69 crore.

3.7 Personal Deposit Accounts

Personal Deposits (PD) are of the nature of deposits not bearing interest, opened under 8443-Civil Deposits-106-Personal Deposits. Some credits under Personal Deposit Accounts represent mere transfer of money from the Consolidated Fund of the State. Since such transfers are accounted for as expenditure from the Consolidated Fund of the State, such transfers would overstate the expenditure from the Consolidated Fund, if the money so transferred is not utilised within the financial year. Funds in some PD accounts

[66] *1) SP, Bankura (₹1.42 crore), 2) Commanding Officer, SAP, 6th Battalion, Barrackpore (₹ 0.24 crore), 3) SP, Paschim Medinipur (₹ 0.02 crore), 4) SP, Birbhum (₹ 0.01 crore)*

also include receipts[67] from sources other than the Consolidated Fund of the State.

During 2024-25, an amount of ₹ 535.59 crore was transferred from the Consolidated Fund of the State to PD Accounts. However, the quantum of funds remaining unutilised in these PD accounts at the end of the year, out of the funds transferred from the Consolidated Fund was not discernible, as the PD accounts only depicted cumulative balances. As such, the extent of overstatement of expenditure from the Consolidated Fund, if any, could not be ascertained.

Audit noted that out of the transfers of ₹ 535.59 crore during the year, ₹ 180.49 crore (34 *per cent*) was transferred in March 2025, of which ₹ 53.62 crore was transferred on the last working day of March 2025. This was indicative of an attempt to circumvent the lapsing of budget provision. Details of PD accounts as on 31 March 2025 are given in **Table 3.6**.

Table 3.6: Status of PD Accounts during the year 2024-25

Opening Balance (As on 01-04-2024)		Addition during the year 2024-25		Disbursement during the year 2024-25		Closing Balance (As on 31-03-2025)	
No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)	No. of Administrators	Amount (₹ in crore)
159	2,998.37	1	1,566.95@	0	1,916.02	160*	2,649.30

Source: Finance Accounts and data maintained by the Office of the Accountant General (A&E).
**On account of non-receipt/deficient plus minus memorandum from State Treasuries, this figure is under reconciliation.*
@ Out of this, ₹ 535.59 crore represents transfers from the Consolidated Fund, while the remaining represents other receipts in the PD accounts.

In terms of Rule 6.08(5) of West Bengal Treasury Rules (WBTR), 2005, the administrators of Personal Deposit Accounts shall make necessary verification and reconciliation of the balances with the Treasury and shall furnish the certificate to the Treasury Officer on or before 15th May every year. Out of 160 PD Accounts, Administrators of 134 Personal Deposit Accounts had not reconciled and verified their balances with the treasury figures. Thus, the control mechanism to ensure the veracity of PD balances was not functioning as expected.

3.7.1 Findings on PD Accounts of test-checked DDOs

PD Accounts maintained by seven DDOs[68] having a balance of ₹ 423.32 crore at the beginning of the year 2024-25 were selected for test-check in Audit. During the year, ₹ 231.54 crore was received in these PD Accounts whereas payments of ₹ 339.64 crore were made from them, leaving a closing balance of ₹ 315.22 crore, as of March 2025. The following emerged from the test check.

[67] *Such as (i) the receipts and repayments arising from the enactment like Premises Tenancy Act, (ii) the handling of excess amount of the Prisoner's private cash through the Personal Ledger account opened in the treasury and (iii) Personal Deposit Account operated by the Land Acquisition Collector under the Land Acquisition Act, 1894, etc.*

[68] *District Magistrates (DM) of North 24 Parganas, Malda, North Dinajpur, Purba Medinipur, Bankura and Project Director, West Bengal Public Health Engineering Department (WBPHED) and Chief Accounts Officer, West Bengal Renewable Energy Development Agency(WBREDA).*

(I) Parking of funds in PD Accounts

As per 6.09 (1) (a) of WBTR, 2005, a PD Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State. This essentially meant that barring the exceptions mentioned above, funds transferred to PD Accounts from the Consolidated Fund and remaining unutilised, were to be returned to the Consolidated Fund of the State, at the close of the year.

Audit noted that the above provision was not followed by any of the test checked DDOs. Test check revealed that an amount of ₹ 33.56 crore (10.65 *per cent* of the PD balances of these DDOs) of the funds, remained parked for two years or more (***Appendix 3.4***) as of March 2025. The major schemes against which funds remained parked are below:

- As per Bidhayak Elaka Unnayan Prakalpa (BEUP) Guidelines, the Accounts for each of the Assembly should be closed within six months or the next 31st March, whichever is later, from the date of dissolution of the Assembly. Despite this, there was retention of unutilised BEUP funds (₹ 7.04 crore) of the 16th Assembly[69], by five DDOs[70] even after its dissolution. As per BEUP guidelines, the funds were to be refunded to the Government Account by 31 March 2022.
- Funds amounting to ₹ 9.43 crore were sanctioned by Disaster Management & Civil Defence Department for construction of four Multipurpose Rescue Shelters in Basirhat Sub-divisions in December 2021. It was, however, noted that as of March 2025, these funds remained parked in PD Account of DM, North 24 Parganas since March 2022.

(II) Parking of funds for Capital Expenditure in Personal Deposit Accounts

During test-check, Audit noticed that as of March 2025, funds amounting to ₹ 101.33 crore, earmarked for infrastructure expenditure against 11 schemes that were disbursed to the following DDOs upto 2024-25, remained parked in the PD Accounts (Head of Account '8443-106') as detailed in **Table 3.7** below:

Table 3.7: Parking of funds for Capital Expenditure

Sl. No.	Name of DDO	Purpose of expenditure	Amount (₹ in crore)
1	Chief Engineer & Project Director, Programme Management Unit, West Bengal Drinking Water Sector Improvement Project (WBDWSIP), Public Health Engineering Department	State share of West Bengal Drinking Water Sector Improvement Project	83.98
2	Chief Accounts Officer, West Bengal Renewable Energy Development Agency	Construction of Solar Power Plant	7.15

[69] *The tenure ended on 30 May 2021*

[70] *DMs: North 24 Parganas (₹ 0.07 crore), Malda (₹ 1.49 crore), Uttar Dinajpur (₹ 3.38 crore), Purba Medinipur (₹ 0.77 crore) & Bankura (₹ 1.33 crore)*

Sl. No.	Name of DDO	Purpose of expenditure	Amount (₹ in crore)
3	District Magistrate, North 24 Parganas	Development and Welfare of Minorities	3.22
		Repair & Renovation works of the Girls' Hostel under Sandeshkhali-II Block	0.31
4	District Magistrate, Malda	Construction of dining hall under RIDF-XXVII	1.03
		Construction of additional infrastructure in existing 408 Govt schools under RIDF-XXIX	1.65
5	District Magistrate, Uttar Dinajpur	Construction of roads, drainage system, AWCs and Ashram Hostels	1.26
6	District Magistrate, Purba Medinipur	Installation of plant and machinery in CFC of Brass and Bell metal cluster at Kalyanpur under Patashpur-II block	0.54
7	District Magistrate, Bankura	Construction works of Paschimanchal Unnayan Affairs Department	1.69
		Construction of warehouse for EVM and VVPAT	0.32
		Construction of dining halls	0.18
Total			**101.33**

Source: Departmental Records

Parking of the funds in the Personal Deposit Accounts overstated the Capital Expenditure.

Further, non-transfer of unspent balances, lying in PD Accounts, to the Consolidated Fund of the State, entails the risk of misuse of public funds, fraud and misappropriation.

(III) Other Deficiencies in Deposit Accounts

Apart from the above, the following deficiencies were also noticed in test checked PD Accounts.

- Two DDOs[71] had kept an amount of ₹ 4.23 crore, in the form of un-classified balances, under the scheme description 'Miscellaneous', in their PD Accounts as of March 2025. As such, the purpose of retention of funds could not be ascertained.
- The Utilisation Certificate of ₹ 0.33 crore for District Annual Plan 2022-23 submitted (December 2024) by DM, Purba Medinipur to DPS[72] was

[71] *DM, North 24 Parganas: ₹ 1.10 crore and DM, Uttar Dinajpur: ₹ 3.13 crore*

[72] *Department of Planning,&Statistics*

incorrect as ₹ 0.03 crore (out of ₹ 0.33 crore) remained parked in the PD Account as of March 2025.

- As of March 2025, two[73] DDOs did not deposit registration fees (for Homestays) and user charges, lease rents etc., of ₹ 0.40 crore into Government Accounts and instead kept them in PL Accounts violating the provisions of WBTR.
- An allotment of ₹ 5 crore was received from the BCW Department (February 2024) by DM, Bankura for creation of capital assets, procurement of furniture and establishing a community hall for the Kurmi community. Of this, a balance amount of ₹ 1.13 crore remained unutilised in the PL accounts as of March 2025.
- As per norms fixed (March 2021) by the GoI, unutilised funds of Centrally Sponsored Schemes (CSSs) were to be remitted to the account of the SNA of the concerned department, responsible for implementing the CSSs. In violation of these norms, funds amounting to ₹ 1.16 crore, in respect of two CSSs viz. Integrated Child Development Scheme and Border Area Development Programme, were lying unutilised in the PL Accounts of three DDOs[74] , as of August 2025.
- Despite the stipulation of Rule 4.116 (1) of the WBTR that no money shall be drawn from the treasury unless it is required for immediate disbursement, ₹ 27.94 crore was transferred to Deposit Accounts after drawing allotments from the Treasuries as shown below.
  - (a) ***DOMA[75], Murshidabad***: Transferred ₹ 1.22 crore, ₹ 16.75 crore and ₹ 8.76 crore respectively at the fag-end of the FYs 2022-23, 2023-24 and 2024-25 to the PD Account of the DM, Murshidabad.
  - (b) ***BDO, Raina-I***: Transferred ₹ 0.48 crore and ₹ 0.73 crore respectively at the close of the FYs 2023-24 and 2024-25 in the Local Fund (LF) Account of the Executive Officer, Raina-I Panchayat Samity, Purba Bardhaman.

3.8 Operation of Minor Head-800

Minor Head-800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Regular operation of Minor Head-800 is to be discouraged, since it renders the accounts opaque. Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

During the year 2024-25, ₹ 2,395.67 crore under 61 Major Heads of account, constituting 0.87 *per cent* of the total Revenue and Capital expenditure

[73] ***DM, Purba Medinipur***: *₹ 0.39 crore received from a contactor for running canteen (₹ 0.03 crore), lease rent (₹0.08 crore) and rent for motel (₹ 0.28 crore) and* ***DM, North 24 Parganas:*** *₹ 0.01 crore for Registration fee for home stay*

[74] *Integrated Child Development Scheme DMs of Malda (₹ 0.34 crore), North 24 Parganas (₹ 0.56 crore) and Uttar Dinajpur (₹ 0.10 crore) and Border Area Development Programme: DMs of Malda (₹ 0.12 crore) and Uttar Dinajpur (₹ 0.04 crore)*

[75] *District Officer for Minority Affairs*

(₹ 2,75,048.44 crore) was classified under the Minor Head-800-Other Expenditure in the accounts. Of these, ₹ 707.55 crore in 49[76] cases under 27 Major Heads was classified under Minor Head-800-Other Expenditure as per Finance Accounts, despite availability of appropriate Minor Heads thereunder, as detailed in ***Appendix 3.5***.

Similarly, in case of receipts, ₹ 1,104.80 crore under 47 Major Heads of Account, constituting 0.52 *per cent* of the total Revenue (₹ 2,13,699.56 crore) was classified under 800-Other Receipts in the accounts. Of these, as per Finance Accounts, the Office of the Accountant General (A & E) identified 23 cases involving ₹ 750.29 crore (***Appendix 3.6***), where specific Minor Heads could have been used instead of Minor Head '800-Other Receipts'. In addition, there were seven cases (₹ 21.86 crore) where the use of the Minor Head '800' could have been avoided had the receipt been booked under the appropriate Major Head.

Apart from the above, Audit noted that in respect of expenditure of ₹ 11.73 crore in the following two cases appropriate minor heads could have been used, as observed during scrutiny of vouchers:

- Expenditure aggregating to ₹ 9.19 crore incurred by the Paschimanchal Unnayan Parishad (PUP) was booked under the Major Head '4575-Capital Outlay on other Special Areas Programmes-60-800-Other Expenditure'. This expenditure was meant for providing infrastructural facilities for PUP, which is an Autonomous Body under the State Government. Therefore, this should have been classified as revenue expenditure and booked under the Head of Account '2575-Other Special Area Programme-60-188-Assistance to Autonomous Bodies', and Detailed Head-31-Grant-in-Aid General.
- Expenditure of ₹ 2.54 crore was incurred on 'Construction of Office Buildings in the Districts' and booked under the Head of account '4401-Capital Outlay on Crop Husbandry-00-800-Other Expenditure'. This should have been booked under the Head of account '4059-Capital Outlay on Public Works-01-Office Buildings-051-Construction' as expenditure on construction of office buildings is to be classified under Major Head 4059.

Issues related to measurement

3.9 Outstanding balances under major Suspense and DDR (Debt, Deposit and Remittances) Heads

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Significant suspense balances for the last three years are shown in **Table 3.8**.

[76] *excluding 20 cases where no expenditure has been incurred*

Table 3.8: Balances under Suspense and Remittance Heads

	Head of Account	2022-23		2023-24		2024-25	
		(₹ in crore)					
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	**Suspense Account**						
101	Pay and Accounts Office-Suspense	221.61	5.60	218.24	6.13	166.01	4.67
	Net Debit (Dr.) / Credit (Cr.)	**216.01 (Dr.)**		**212.11 (Dr.)**		**161.34 (Dr.)**	
102	Suspense Account-(Civil)	2,575.27	2,775.54	2,708.03	2,929.45	2,942.51	3,151.68
	Net Debit (Dr.) / Credit (Cr.)	**200.27 (Cr.)**		**221.42 (Cr.)**		**209.17 (Cr.)**	
109	Reserve Bank Suspense-(Headquarters)	(-)5.53	33.93	(-)2.31	21.45	(-)6.91	(-)0.95
	Net Debit (Dr.) / Credit (Cr.)	**39.46 (Cr.)**		**23.76 (Cr.)**		**5.96 (Cr.)**	
110	Reserve Bank Suspense- (Central Accounts Office)	639.36	97.59	852.33	22.96	1,100.07	48.56
	Net Debit (Dr.) / Credit (Cr.)	**541.77 (Dr.)**		**829.37 (Dr.)**		**1,051.51 (Dr.)**	
123	AIS Officers' Group Insurance Scheme	5.38	3.41	5.58	3.51	5.80	3.60
	Net Debit (Dr.) / Credit (Cr.)	**1.97 (Dr.)**		**2.07 (Dr.)**		**2.20 (Dr.)**	
129	Material Purchase Settlement Suspense Account	0.02	67.46	0.02	67.46	0.02	67.46
	Net Debit (Dr.) / Credit (Cr.)	**67.44 (Cr.)**		**67.44 (Cr.)**		**67.44 (Cr.)**	
8782	**Cash Remittance and adjustments between officers rendering account to the same Accounts Officer**						
102	Public Works Remittances	66,365.56	66,469.26	66,365.56	66,469.26	66,365.56	66,469.26
	Net Debit (Dr.) / Credit (Cr.)	**103.70 (Cr.)**		**103.70 (Cr.)**		**103.70 (Cr.)**	
103	Forest Remittances	6,199.01	6,173.40	6,199.01	6,173.40	6,199.01	6,173.36
	Net Debit (Dr.) / Credit (Cr.)	**25.61 (Dr.)**		**25.61 (Dr.)**		**25.65 (Dr.)**	
8793	**Inter-State Suspense Account**	20.49	0.28	19.88	0.31	19.24	0.09
	Net Debit (Dr.) / Credit (Cr.)	**20.21 (Dr.)**		**19.57 (Dr.)**		**19.15 (Dr.)**	

Source: Finance Accounts

Non-clearance of outstanding balances under these Heads (except 8658-110) affects Cash Balance of the Government. These uncleared balances pertain to the years between 1977 and 2015-16. Due to non-clearance of these heads, the cash balance remained overstated by ₹ 177.93 crore during 2024-25. It was noted in audit that failed e-payments had contributed to accumulation of significant suspense balances under the Head of Account 8658-00-102-Suspense Account (civil) as elucidated below.

3.9.1 Non-rectification of failed transactions resulting in accumulation of Suspense Balance

E-payments to the beneficiaries can fail due to various reasons like, wrong bank account number, wrong IFSC code, etc. DDOs are required to modify the beneficiary details and to make the payment again within three months from the date of failed transaction.

Failed e-payments appear under the Head of Account, 8658-Suspense Accounts-00-102-Suspense Account 038-Uncredited Amount, under e-payments. During 2014-15 to 2024-25, it was seen that payments valuing ₹ 2,863.57 crore failed, out of which payments worth ₹ 2,662.03 crore were paid again leaving a balance of ₹ 201.54 crore under the Suspense Head. Thus, though payments were to be made within three months after correction of beneficiary details, failure to do so resulted in accumulation of Suspense balances.

3.9.2 Adverse Balance under DDR Heads

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 asset heads or, heads where it should normally have debit balance. At the end of 31 March 2025, the following DDR Heads had cumulative adverse balance as detailed in **Table 3.9.**

Table 3.9: Adverse balance appearing in DDR Heads at the end of 31 March 2025

Sl No.	Head of Account	Major Head Description	Amount (₹ in crore)
1.	8011-00-107	Insurance and Pension Funds-State Government Employee's Group Insurance Scheme	Dr. 315.99
2.	8342-00-103	Other Deposits-Deposits of Government Companies, Corporations etc.	Dr. 168.85
3.	8443-00-101	Civil Deposit-Revenue Deposits	Cr. (-) 6.14
4.	8448-00-110	Deposits of Local Funds	Cr. (-) 148.91
5.	8671-00-101	Departmental Balances	Cr. 0.36

Source: Finance Accounts

The adverse balance in a head of account arises due to misclassification, excess disbursement, disbursement over and above the contribution received, non-carrying forward of balances from one accounting unit to another, administrative reorganization, etc.

3.10 Non-reconciliation of balance of General Provident Funds of Group 'D' employees

The balance of General Provident Fund of Group 'D' employees of the Government of West Bengal (₹ 1,703.41 crore) is not at par with that depicted in the Accounts (₹ 425.30 crore). This needs reconciliation for a true and fair view of the Accounts as such inconsistency may lead to incorrect depiction of Government liabilities in Public Account.

3.11 Reconciliation of Cash Balances

As per accounts of the Accountant General (A&E) West Bengal, the Cash Balance of the State Government as on 31 March 2025 was ₹ 28.52 crore (Credit) while the same was reported as ₹ 5.24 crore (Debit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹ 33.76 crore, which was under reconciliation between the Accountant General (A&E), West Bengal and the Treasury/ RBI/ Agency Bank.

In this regard, the Accountant General (A&E), West Bengal stated that the difference was mainly due to legacy issues persisting since October, 1987 up to March, 2025 and attributed it to misreporting/wrong reporting of State Reserve Bank Deposit transactions from Agency Banks and State Treasuries to the Office of the Accountant General (A&E), West Bengal.

Issues related to disclosure

3.12 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 are detailed in **Table 3.10**.

Table 3.10: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	**IGAS-1**	Guarantees Given by the Government – Disclosure requirements	Partly complied.	The Standard *inter alia* requires disclosure of the following: (i) invocation of guarantees during 2024-25 and (ii) automatic debit mechanism and structured arrangement. However, there was no mention about these arrangements in the relevant statements. The Statement remained incomplete to that extent.
2.	**IGAS-2**	Accounting and Classification of Grants-in-aid	Partly complied	State Government made budgetary provision and classified GIA amounting to ₹ 1031.58 crore, under Capital Major Heads of Account, instead of under the Revenue section. Non-compliance led to understatement of Revenue Deficit and overstatement of Capital Expenditure.
3.	**IGAS-3**	Loans and Advances made by Government	Partly complied:	(i) Information in respect of Interest Payments in arrears was not available from Universities /Academic Institutions, Government Servants & Miscellaneous group. (ii) No information was available regarding payments in arrear in respect of loan accounts maintained by the State Government. The Statement remained deficient to that extent.
4	**IGAS-4**	Prior period adjustments	Complied.	NA

Source: Finance Accounts

3.13 Submission of accounts of Autonomous Bodies

Certification of accounts of Autonomous Bodies (ABs), set up by the State Government, is conducted under Sections 19 or 20 of Comptroller and Auditor

General of India (Duties, Powers and Conditions of Service) Act, 1971 (CAG's DPC Act).

The ABs coming under the audit purview of CAG, as per Section 19 or 20 of CAG's DPC Act, are required to submit the annual accounts of a financial year, to Audit, by 30 June of the succeeding year.

The status of submission of accounts to Audit is indicated in ***Appendix 3.7***. As per the latest available information as of 30 September 2025, out of 94 ABs that were required to submit their annual accounts to the CAG of India, only three ABs, namely (i) Burdwan Development Authority, (ii) West Bengal Commission for Backward Classes and (iii) West Bengal Electricity Regulatory Commission had submitted accounts up to 2024-25. Of the remaining 91 ABs, five had not submitted accounts since their inception, two[77] since 1998-99, one[78] since 2019-20 and two[79] since 2020-21There were 14 ABs[80], the accounts of which have not been submitted for more than six years. In total, against 91 ABs, 421 annual accounts due up to 2024-25 remained pending as of 30 September 2025. The age-wise analysis is indicated in **Table 3.11** below.

Table 3.11: Age-wise details of delays in the submission of Annual Accounts of Autonomous Bodies, as of 30 September 2025

Sl. No.	Delay in Number of Years	No. of ABs
1	0-2	32
2	3-5	48
3	6-10	08
4	Above 10	06
Total		**94**

Source: Information received from Offices of the Pr. AG (Audit-I & Audit-II), West Bengal

Non-submission of accounts by Autonomous Bodies is in violation of the prescribed financial rules and directives and is indicative of inadequate internal controls. It also results in reduced transparency and hinders financial oversight over the use of public funds.

3.14 Budgetary Support to State Public Sector Enterprises (SPSEs) whose accounts are not finalised

Sections 394 and 395 of the Companies Act, 2013, stipulate that Annual Report on the working and affairs of a government company is to be prepared within three months of its Annual General Meeting. The annual report should be laid before the State Legislature together with a copy of the Audit Report and CAG's comments, if any, on this audit report. Almost similar provisions exist in the respective acts regulating Statutory Corporations. The above mechanism provides the necessary legislative control over the utilisation of public funds

[77]*District Legal Services Authorities (DLSA), Kolkata and South 24 Parganas*

[78]*DLSA, Paschim Bardhaman*

[79]*DLSAs, Jhargram and Kalimpong*

[80]*DLSAs of Kolkata, Birbhum, Howrah, Malda, Murshidabad, South 24 Parganas & Paschim Bardhaman **(07)**, West Bengal Central School Service Commission **(01)**, West Bengal Regional School Commissions of Eastern Region, Northern Region, Southern Region, Western Region & South-Eastern Region **(05)**, West Bengal State Council of Technical Education **(01)***

invested in the companies and corporations from the Consolidated Fund of the State.

The State Government provided budgetary support (equity, loans, grants, and others) of ₹ 10,949.88 crore up to 2024-25[81] to 57 SPSEs[82], the accounts of which were not finalised up to 31 March 2025. The arrear of accounts ranged between one to 18 years, in violation of provisions of the Companies Act/Acts of the respective Statutory Corporations/ SPSEs (***Appendix 3.8***).

Due to non-finalisation of accounts, the CAG was unable to perform the supplementary audit of companies, as stipulated in relevant Acts. In the absence of timely finalisation of accounts, results of the investment made by the Government in these companies, remained outside the purview of the State Legislature and escaped scrutiny by Audit. Consequently, corrective measures, if any, required for ensuring accountability and improving efficiency could not be taken in time. The risk of fraud and misutilisation of public money could not be ruled out.

Other Issues

3.15 Misappropriations, losses, thefts, etc.

Rule 42 of the West Bengal Financial Rules (WBFR), 1979 stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence.

As per Rule 39 of WBFR any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-General. However, no such reports are received. However, information on misappropriation, losses, thefts, etc., as available with the Office of the Pr. Accountant General (Audit-I), West Bengal and Office of the Pr. Accountant General (Audit-II), West Bengal is indicated below.

As on 31 March 2025, 224 cases of misappropriation, loss, theft, etc., involving ₹ 411.25 crore were pending initiation/completion of departmental investigation and recovery. The break-up of such cases is indicated in **Table 3.12.** Department-wise break-up of pending cases is given in ***Appendix 3.9***.

Table 3.12: Cases of misappropriation, losses, theft, etc.

(₹ in crore)

Cases of Misappropriation		Cases of Losses		Cases of Theft	
No. of cases	**Amount**	**No. of cases**	**Amount**	**No. of cases**	**Amount**
66	61.84	113	339.11	45	10.30

Source: Information received from Offices of the Pr. AG (Audit-I & Audit-II), West Bengal

[81] *As per the latest available accounts of these SPSEs*

[82] ***Working*** *(SPSEs-33, Statutory Corporations -05),* ***Inactive*** *(SPSEs-18, Statutory Corporation-01)*

The age-profile of the pending cases and the number of cases pending in each category, is summarised in **Table 3.13.**

Table 3.13: Profile of misappropriations, losses, theft etc.

Age-profile of the pending Cases			Nature of pending cases	No. of Cases	Amount (₹ in crore)
Range in Years	**No. of Cases**	**Amount (₹ in crore)**			
0-5	104	214.64	Misappropriation	8	53.94
			Loss	80	151.46
			Theft	16	9.24
5-10	56	96.23	Misappropriation	19	4.34
			Loss	25	91.12
			Theft	12	0.77
10-15	43	98.93	Misappropriation	26	2.51
			Loss	7	96.23
			Theft	10	0.19
More than 15	21	1.45	Misappropriation	13	1.05
			Loss	1	0.30
			Theft	7	0.10
Total	**224**	**411.25**	**Total**	**224**	**411.25**

Source: Departmental Records

Out of total 224, cases pending for more than ten years involved 39 misappropriation cases (₹ 3.56 crore), eight cases of loss (₹ 96.53 crore) and 17 cases of theft (₹ 0.29 crore).

Out of the total 224 cases, departmental action had been initiated (but not finalised) against 53 cases (₹139.02 crore) having pendency ranging from 0 to 15 years. These pertained mainly to Irrigation & Waterways Department (22 cases) and Public Health Engineering Department (15 cases). In 57 cases involving ₹ 145.02 crore, departmental and criminal proceedings were pending. These mainly pertained to Irrigation & Waterways (16), Public Works (11), Water Resources Investigation & Development (9) and Public Health Engineering (9) departments.

3.16 Follow up action on State Finances Audit Report

Rules of Procedure of the Committee on Public Accounts of the West Bengal Assembly, promulgated in 1977, provide that, after tabling the Report in the State Legislature, the State Government departments are required to submit replies to the audit observations within one month. Status of tabling of Audit Reports, for the period from 2015-16 to 2020-21, is shown in **Table 3.14**.

Table 3.14: Status of laying of Audit Reports on State Finances

Year	Submission of Audit Report on State Finances for placement in the Legislative Assembly	Date of laying of Audit Report
2015-16	30.01.2017	07.03.2018
2016-17	26.03.2018	11.07.2019
2017-18	17.02.2020	25.03.2022
2018-19	25.08.2020	25.03.2022
2019-20	06.08.2021	25.03.2022
2020-21	28.02.2022	25.03.2022

Source: Records of the Office of the Principal Accountant General (Audit-I), West Bengal and West Bengal Legislative Assembly

The SFARs for the years 2021-22, 2022-23 and 2023-24 were handed over to the State Government on 19 April 2023, 03 July 2024 and 02 April 2025 respectively. However, the Reports are yet to be tabled before the State Legislature. SFAR for the year 2015-16 was discussed by the PAC in December 2019. In February 2021, PAC had brought out a report containing its recommendations. The Action Taken Note on the recommendations, however, is yet to be furnished by the State Government (September 2025). Such lack of responsiveness is a matter of serious concern and goes against the basic tenets of legislative control over expenditure from the public exchequer and undermines the importance of the Legislature.

3.17 Conclusions

Positive Indicators	Negative Indicators
Downward trend of outstanding AC bills	Non-tabling of SFARs for the years 2021-22, 2022-23 and 2023-24
Downward trend in the balances of PD Accounts	Non-submission of accounts by Autonomous Bodies.
Downward trend in booking under Minor Head '800 – Other Expenditure'	Non-transfer of cess proceeds to Public Account.
Decrease in the pending amount of UCs	

3.18 Good Practices

During the years 2020-21 to 2024-25, *cent per cent* of the Receipts and Expenditure were reconciled between Controlling Officers and the Office of the A.G. (A&E), West Bengal.

3.19 Recommendations

- *The Government may ensure timely submission of Utilisation Certificates by the departments, in respect of the grants released for specific purposes.*

- *The Finance Department may review PD accounts created by debit to the Consolidated Fund of the State, to ensure that all amounts lying unutilised at the end of the year in these accounts are immediately remitted back to the Consolidated Fund of the State in adherence to West Bengal Treasury Rules.*
- *The Government may consider carrying out adjustment of Abstract Contingent bills, within the stipulated period, as required under the Rules.*
- *The Finance Department may, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items appearing under the Minor Head-800 and ensure that all such receipts and expenditure are, in future, booked under the appropriate minor heads of account.*

Kolkata
Dated 06 APR 2026

(BIBHUDUTTA BASANTIA)
Principal Accountant General
(Audit-I)
West Bengal

Countersigned

New Delhi
Dated 10 APR 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

APPENDIX 1.1

(Refer Paragraph 1.1.3)

Time Series Data on the State Government Finances

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	1,48,394	1,78,159	1,95,544	2,00,268	2,13,700
(i)	Own Tax revenue	60,287	71,082	83,608	89,986	97,994
(a)	Goods and Service Tax	26,013	31,271	37,967	40,900	45,224
(b)	Taxes on Agricultural Income	0	0	0	0	0
(c)	Taxes on Sales, Trade, etc.	9,394	9,951	11,840	11,811	12,346
(d)	State Excise	10,666	13,542	16,266	17,908	19,521
(e)	Taxes on Vehicles	2,336	2,647	3,392	3,788	4,033
(f)	Stamps and Registration Fees	5,528	7,366	6,876	6,497	8,511
(g)	Land Revenue	2,756	2,743	3,173	3,967	3,526
(h)	Other taxes	3,594	3,562	4,094	5,115	4,833
(ii)	Non-Tax Revenue	5,198	1,690	2,197	3,238	3,688
(iii)	State's share of Union taxes and duties	44,737	65,541	71,435	84,972	96,813
(iv)	Grants-in-Aid from GoI	38,172	39,846	38,304	22,072	15,205
2	Misc. Capital Receipts	0	0	0	0	0
3	Recovery of Loans & Advances	150	58	82	1,456	128
4	Non-debt receipts (1+2+3)	1,48,544	1,78,217	1,95,626	2,01,724	2,13,828
5	Public Debt Receipts	75,429	77,581	70,243	80,171	90,655
(i)	Internal Debt	68,999	69,066	65,132	72,219	78,165
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	60,844	68,873	65,132	72,219	78,165
(b)	Ways and Means Advances and Overdrafts	8,155	193	0	0	0
(ii)	Loans and Advances from GoI	6,430	8,515	5,111	7,952	12,490
6	Total receipts in the Consolidated fund (4+5)	2,23,973	2,55,798	2,65,869	2,81,895	3,04,483
7	Contingency Fund Receipts	12	0	180	0	0
8	Public Account Receipts	2,42,473	2,79,489	2,93,555	3,05,909	3,42,030
9	Total Receipts of the State (6+7+8)	4,66,458	5,35,287	5,59,604	5,87,804	6,46,513
Part B. Expenditure						
10	Revenue Expenditure	1,77,921	2,10,159	2,22,839	2,25,959	2,53,427
	Programme	55,496	75,177	87,096	81,673	99,516
	Administrative	1,22,425	1,34,982	1,35,743	1,44,286	1,53,911
	General Services (including Interest Payments)	70,684	78,495	79,254	84,276	90,384
	Social Services	78,847	1,02,475	1,15,569	1,03,031	1,25,821
	Economic Services	27,941	28,835	27,608	37,931	36,677
	Grants-in-Aid and contribution	449	354	408	721	545
11	Capital Expenditure	13,034	17,484	22,009	28,963	21,622

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
	Programme	13,090	17,460	21,966	28,931	21,592
	Administrative	-56	24	43	32	30
	General Services	546	545	655	577	731
	Social Services	3,950	7,437	9,952	10,319	9,162
	Economic Services	8,538	9,502	11,402	18,067	11,729
12	Disbursement of Loans & Advances	2,277	1,102	565	794	703
13	Total (10+11+12)	1,93,232	2,28,745	2,45,413	2,55,716	2,75,752
14	Repayment of Public Debt	26,890	31,540	29,768	30,351	31,465
(i)	Internal Debt	25,446	30,218	28,201	28,614	29,511
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	17,291	30,025	28,201	28,614	29,511
(b)	Ways and Means Advances and Overdrafts	8,155	193	0	0	0
(ii)	Loans and Advances from GoI	1,444	1,322	1,567	1,737	1,954
15	Appropriation to Contingency Fund	0	0	180	0	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	2,20,122	2,60,285	2,75,361	2,86,067	3,07,217
17	Contingency Fund Disbursements	7	52	-48	42	-48
18	Public Account Disbursements	2,39,748	2,74,594	2,84,854	2,95,746	3,33,763
19	Total disbursement by the state (16+17+18)	4,59,877	5,34,931	5,60,167	5,81,855	6,40,932
Part C. Deficits						
20	Revenue Deficit (1-10)	-29,527	-32,000	-27,295	-25,691	-39,727
21	Fiscal Deficit (4-13)	-44,688	-50,528	-49,787	-53,992	-61,924
22	Primary Deficit (21-23)	-10,906	-13,856	-9,769	-11,371	-16,518
Part D. Other data						
23	Interest Payment	33,782	36,672	40,018	42,621	45,406
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	63,131	79,966	96,081	1,00,087	1,14,710
26	Ways and Means Advances/Overdrafts availed (days)	56	1	0	0	0
27	Interest on WMA/Overdrafts	3	0 (Actual ₹ 0.02 lakh)	0	0	0
28	GSDP (At current prices)	11,41,798	13,40,030	15,15,565	16,51,374	18,15,010
29	Outstanding Fiscal Liabilities (year-end)	4,86,430	5,36,478	5,85,169	6,36,688	7,01,724
	Guarantees including interest	7,821	16,885	17,677	16,445	17,014
30	Outstanding Guarantees (year-end) (Principal)	7,728	16,885	17,677	16,445	16,999
	Outstanding Guarantees (year-end) (Interest)	93	0	0	0	15
31	Maximum amount guaranteed	15,292	15,129	10,300	10,630	17,148
Part E. Fiscal health Indicators						
Resource Mobilisation						
32	Own Tax Revenue/GSDP	0.053	0.053	0.055	0.054	0.054
33	Own Non-Tax Revenue/GSDP	0.005	0.001	0.001	0.002	0.002
34	Own Revenue/GSDP	0.057	0.054	0.057	0.056	0.056

Sl. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
		(₹ in crore)				
35	Own Revenue/Total Expenditure	0.339	0.318	0.350	0.365	0.369
Expenditure Management						
36	Total Expenditure/GSDP (%)	16.92	17.07	16.19	15.49	15.19
37	Total Revenue Expenditure/Receipts (%)	119.90	117.96	113.96	112.83	118.59
38	Revenue Expenditure/Total Expenditure (%)	92.08	91.87	90.80	88.36	91.90
39	Expenditure on Social Service (Total)	84,804	1,10,207	1,25,823	1,13,536	1,35,438
40	Expenditure on SS/TE (%)	43.89	48.18	51.27	44.40	49.12
41	Expenditure on Eco. Service (Total)	36,747	39,143	39,271	56,605	48,651
42	Expenditure on ES/TE (%)	19.02	17.11	16.00	22.14	17.64
43	CE/TE (%)	6.75	7.64	8.97	11.33	7.84
44	CE/GSDP (%)	1.14	1.30	1.45	1.75	1.19
Management of Fiscal Imbalances						
45	Revenue Deficit/GSDP (%)	2.59	2.39	1.80	1.56	2.19
46	Fiscal Deficit/GSDP (%)	3.91	3.77	3.29	3.27	3.41
47	Primary Deficit/GSDP (%)	0.96	1.03	0.64	0.69	0.91
Debt Sustainability						
48	Outstanding liabilities/GSDP (%)	42.60	40.03	38.61	38.56	38.66
49	Interest Payment/Revenue Receipts (%)	22.77	20.58	20.46	21.28	21.25

Source: Finance Accounts

APPENDIX 1.2

(Refer Paragraphs 1.1.4, 1.2.4.1 A and 1.2.4.2 A)

Abstract of Receipts and Disbursements for FYs 2023-24 and 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
Section A: Revenue							
2,00,268	**I. Revenue Receipts**	**2,13,700**	**2,25,959**	**I. Revenue Expenditure-**	**1,53,912**	**99,515**	**2,53,427**
89,986	Tax Revenue	97,994	**84,276**	**General Services**	**89,818**	**566**	**90,384**
			1,03,031	**Social Services-**	**51,556**	**74,265**	**1,25,821**
3,238	Non-Tax Revenue	3,688	38,628	Education, Sports, Art and Culture	34,010	6,467	**40,477**
			15,880	Health and Family Welfare	8,408	9,062	**17,470**
84,972	State's Share of Union Taxes	96,813	11,163	Water Supply, Sanitation, Housing and Urban Development	4,849	11,313	**16,162**
			187	Information and Broadcasting	165	17	**182**
			4,466	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,215	3,666	**4,881**
			684	Labour and Labour Welfare	211	507	**718**
			31,402	Social Welfare and Nutrition	2,505	43,004	**45,509**
0	Grants for Central and Centrally Sponsored Plan Schemes	0	621	Others	193	229	**422**
			37,931	**Economic Services-**	**12,536**	**24,141**	**36,677**
7,112	Grants for Centrally Sponsored Schemes	6,564	16,371	Agriculture and Allied Activities	2,380	15,572	17,952
			13,201	Rural Development	2,205	6,397	8,602
14,614	Finance Commission Grants	7,299	1,362	Special Areas Programmes	976	476	1,452
			1,465	Irrigation and Flood Control	1,102	378	1,480
346	Other Transfer/Grants to States	1,342	2,888	Energy	3,223	324	3,547
			392	Industry and Minerals	185	325	510
			1,818	Transport	1,692	508	2,200

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
			51	Science, Technology and Environment	2	48	50
			383	General Economic Services	771	113	884
			721	**Grants-in-aid and Contributions-**	2	543	545
25,691	**II. Revenue deficit carried over to**	39,727		**II. Revenue Surplus carried over**			
Section B: Capital							
32,039	**III. Opening Cash balance including Permanent Advances and Cash Balance Investment**	**37,987**		**III. Opening Overdraft from Reserve Bank of India**			
0	**IV. Miscellaneous Capital Receipts**	**0**	**28,963**	**IV. Capital Outlay-**	**29**	**21,593**	**21,622**
				General Services-	**8**	**723**	**731**
				Social Services-	**42**	**9,120**	**9,162**
				Education, Sports, Art and Culture	0	358	358
				Health and Family Welfare	42	1,530	1,572
				Water Supply, Sanitation, Housing and Urban Development	(-)1	6,525	6,524
				Information and Broadcasting	1	7	8
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	537	537
				Social Welfare and Nutrition	0	144	144
				Others	0	19	19
				Economic Services-	**(-)21**	**11,750**	**11,729**
				Agriculture and Allied Activities	0	492	492
				Rural Development	0	2,136	2,136
				Special Areas Programmes	0	960	960
				Irrigation and Flood Control	0	1,691	1,691
				Energy	0	1,866	1,866

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
				Industry and Minerals	(-)12	166	154
				Transport	(-)9	4,366	4,357
				General Economic Services	0	73	73
1,456	**V. Recoveries of Loans and Advances-**	**128**	**794**	**V. Loans and Advances disbursed-**	**112**	**591**	**703**
1,359	From Power Projects	54	300	For Power Projects	0	12	12
1	From Government Servants	2	1	To Government Servants	2	0	2
96	From Others	72	493	To Others	110	579	689
	VI. Revenue Surplus brought down		**25,692**	**VI. Revenue Deficit brought down**			**39,727**
80,172	**VII. Public Debt Receipts-**	**90,655**	**30,352**	**VII. Repayment of Public Debt-**			**31,465**
0	External debt	0	0	External debt			0
72,220	Internal debt other than Ways and Means Advances and Overdrafts	78,165	28,615	Internal Debt other than Ways and Means Advances and Overdrafts	**29,511**	**0**	29,511
0	Net transactions under Ways and Means Advances	0	**0**	Net transactions under Ways and Means Advances	**0**	**0**	**0**
0	Net transactions under Overdraft	0	**0**	Net transactions under Overdraft	**0**	**0**	**0**
7,952	Loans and Advances from Central Government	12,490	1,737	Repayment of Loans and Advances to Central Government	**1,954**	**0**	1,954
0	**VIII. Appropriation to Contingency Fund**	0	**0**	**VIII. Appropriation to Contingency Fund**			**0**
0	**IX. Amount transferred to Contingency Fund**	**0**	**42**	**IX. Expenditure from Contingency Fund**			**(-)48**
3,05,909	**X. Public Account Receipts-**	**3,42,030**	**2,95,746**	**X. Public Account Disbursements-**			**3,33,763**
5,184	Small Savings and Provident Funds	5,383	3,939	Small Savings and Provident Funds			4,018
5,030	Reserve Funds	5,358	892	Reserve Funds			1,750
1,75,843	Suspense and Miscellaneous	2,14,618	1,76,752	Suspense and Miscellaneous			2,13,774
0	Remittance	0	(-)1	Remittances			(-)1
1,19,852	Deposits and Advances	1,16,671	1,14,164	Deposits and Advances			1,14,222

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
	XI. Closing Overdraft from Reserve Bank of India		**37,987**	**XI. Cash Balance at end-**			**43,568**
			0	Cash in Treasuries and Local Remittances			1
			2	Deposits with Reserve Bank			(-)29
			3	Departmental Cash Balance including permanent Advances			3
			14,662	Investment in earmarked funds			16,238
			23,320	Cash Balance Investment			27,355
4,19,576	**TOTAL**	**4,70,800**	**4,19,576**	**TOTAL**			**4,70,800**

Source: Finance Accounts

APPENDIX 1.3
(Refer Paragraph 1.1.5)

Summarised financial position of the Government of West Bengal as on 31 March 2025

As on 31.03.2024 (₹ in crore)	Liabilities	As on 31.03.2025 (₹ in crore)	
5,23,402	**Internal Debt**		**5,72,056**
4,77,044	Market Loans bearing interest	5,31,644	
0	Market Loans not bearing interest	0	
0	Loans from Life Insurance Corporation of India	0	
2	Bond	2	
8,379	Loans from other Institutions	8,769	
0	Ways and means Advances	0	
0	Overdrafts from Reserve Bank of India	0	
37,977	Special securities issued to NSS fund of GOI	31,641	
37,181	**Loans and Advances from Central Government**		**39,589**
5	Pre-1984-85 Loans	5	
3,277	Non-Plan Loans	2,842	
8,023	Loans for State Plan Schemes	6,909	
0	Loans for Central Plan Schemes	0	
0	Loans for Centrally Sponsored Plan Schemes	0	
25,876	Other Loans for States/Union Territory with Legislature Schemes	29,833	
200	**Contingency Fund**		**200**
23,872	**Small Savings, Provident Funds, etc.**		**25,237**
53,921	**Deposits**		**56,370**
21,103	**Reserve Funds**		**24,710**
0	**Suspense and Miscellaneous Balances**		**0**
0	**Remittance Balances**		**0**
0	**Miscellaneous Capital Receipts**		**0**
6,59,679	**TOTAL**		**7,18,162**
	Assets		
2,19,596	**Gross Capital Outlay on Fixed Assets**		**2,41,217**
21,378	Investments in shares of Companies, Corporations, etc.	22,793	
1,98,218	Other Capital Outlay	2,18,424	
16,971	**Loans and Advances**		**17,547**
3,955	Loans for Power Projects	3,913	
13,010	Other Development Loans	13,627	
6	Loans to Government servants and Miscellaneous loans	7	
29	**Advances**		**29**
(-)1	**Remittance Balances**		**(-)2**
(-)3,138	**Suspense and Miscellaneous Balances**		**(-)3,983**
37,988	**Cash**		**43,568**
0	Cash in Treasuries and Loan Remittances	0	
3	Deposits with Reserve Bank	(-)28	
14,662	Investment of Earmarked Funds	16,238	
3	Departmental Cash Balance including Permanent Advances	3	
23,320	Cash Balance Investments	27,355	
3,88,181	**Deficit on Government Account**		**4,19,780**
25,691	(i) add Revenue Deficit of the current year	39,727	
-	(ii) Prior period adjustment of back-to-back loan in lieu of GST Compensation for the year 2020-21 & 2021-22	(-)8,128	
3,62,490	Accumulated deficit at the beginning of the year	3,88,181	
53	**Contingency Fund**		**6**
6,59,679	**TOTAL**		**7,18,162**

Source: Finance Accounts

APPENDIX 1.4

(Refer Paragraph 1.1.6)

Ten-Year Trends of Major Fiscal and Economic Parameters during FYs 2015-16 to 2024-25

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	CAGR (2015-16 to 2024-25)
		(₹ in crore)										(in *per cent*)
1	**Revenue Receipts (1a to 1d)**	**1,09,732**	**1,17,832**	**1,31,270**	**1,45,975**	**1,42,914**	**1,48,394**	**1,78,159**	**1,95,544**	**2,00,268**	**2,13,700**	7.69
1a	Own Tax Revenue	42,492	45,466	52,721	60,732	60,669	60,287	71,082	83,608	89,986	97,994	9.73
1b	Non-Tax Revenue	1,862	2,950	3,117	3,657	3,213	5,198	1,690	2,197	3,238	3,688	7.89
1c	State's share in Union taxes and duties	37,164	44,625	49,321	55,776	48,048	44,737	65,541	71,435	84,972	96,813	11.22
1d	Grants-in-aid from Government of India	28,214	24,791	26,111	25,810	30,984	38,172	39,846	38,304	22,072	15,205	(-)6.64
2	**Revenue Expenditure**	**1,18,827**	**1,33,918**	**1,41,077**	**1,56,374**	**1,62,575**	**1,77,921**	**2,10,159**	**2,22,839**	**2,25,959**	**2,53,427**	8.78
2a	Interest Payments	23,115	25,703	28,074	28,911	31,668	33,782	36,672	40,018	42,621	45,406	7.79
2d	Subsidies	5,098	9,587	11,677	13,403	9,709	12,377	16,660	17,087	10,476	19,444	16.04
3	**Revenue Deficit (-)/Revenue Surplus (+) (1-2)**	**(-)9,095**	**(-)16,086**	**(-)9,807**	**(-)10,399**	**(-)19,661**	**(-)29,527**	**(-)32,000**	**(-)27,295**	**(-)25,691**	**(-)39,727**	17.80
4	**Capital Receipts (4a to 4c)**	**47,232**	**40,757**	**45,957**	**71,693**	**75,766**	**75,579**	**77,639**	**70,325**	**81,627**	**90,783**	7.53
4a	Recovery of Loan & Advances	832	3,233	214	804	67	150	58	82	1,456	128	(-)18.78
4b	Miscellaneous capital receipts	653	0	0	692	0	0	0	0	0	0	(-)100.00
4c	Debt Receipts (Borrowings)	45,747	37,524	45,743	70,197	75,699	75,429	77,581	70,243	80,171	90,655	7.90
5	**Total Receipts in the Consolidated Fund (1+4)**	**1,56,964**	**1,58,589**	**1,77,227**	**2,17,668**	**2,18,680**	**2,23,973**	**2,55,798**	**2,65,869**	**2,81,895**	**3,04,483**	7.64
6	**Capital Expenditure**	12,420	11,336	19,368	23,717	15,971	13,034	17,484	22,009	28,963	21,622	6.35
7	**Disbursement of Loans and Advances**	**861**	**1,197**	**(-)31**	**865**	**1,266**	**2,277**	**1,102**	**565**	**794**	**703**	(-)2.23
8	**Total Expenditure (2+6+7)**	**1,32,108**	**1,46,451**	**1,60,414**	**1,80,956**	**1,79,812**	**1,93,232**	**2,28,745**	**2,45,413**	**2,55,716**	**2,75,752**	8.52
9	**Fiscal Deficit (-)/Fiscal Surplus (+) (1+4a+4b-8)**	**(-)20,891**	**(-)25,386**	**(-)28,930**	**(-)33,485**	**(-)36,831**	**(-)44,688**	**(-)50,528**	**(-)49,787**	**(-)53,992**	**(-)61,924**	12.83
10	**Primary Deficit (9-2a)**	**2,224**	**317**	**(-)856**	**(-)4,574**	**(-)5,163**	**(-)10,906**	**(-)13,856**	**(-)9,769**	**(-)11,371**	**(-)16,518**	52.63*
11	**Outstanding Liabilities/Debt**	**3,06,043**	**3,37,682**	**3,60,961**	**3,93,300**	**4,33,475**	**4,86,430**	**5,36,478**	**5,85,169**	**6,36,688**	**7,01,724**	9.66
12	**GSDP at Current Prices (2011-12 Series)**	**7,97,300**	**8,72,527**	**9,74,700**	**11,02,054**	**11,79,127**	**11,41,798**	**13,40,030**	**15,15,565**	**16,51,374**	**18,15,010**	9.57

Source: Finance Accounts and MoSPI

** As the State recorded Primary Surplus in 2015-16 and 2016-17 and Primary Deficit thereafter, CAGR of Primary Deficit has been calculated for 2017-18 to 2024-25.*

APPENDIX 1.5

(Refer Paragraph 1.2.4.2 C)

Sector-wise Disbursement of Loans and Advances by the State Government during FYs 2020-21 to 2024-25

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
	(₹ in crore)				
General Services	0	0	0	0	0
Social Services	2,007	294	302	186	455
Economic Services	268	806	261	607	246
Loans to Government Servants	2	2	2	1	2
Total	**2,277**	**1,102**	**565**	**794**	**703**

Source: Finance Accounts

APPENDIX 2.1

(Refer to Para 2.5.1)

Expenditure without Budget Provision or Re-appropriation

Sl. No.	Grant/ Appropriation	Name of the Grant	Number of Schemes involved	Expenditure incurred (₹ in crore)
1	1	Legislative Assembly Secretariat	1	0.00*
2	4	Agricultural Marketing	3	9.00
3	5	Agriculture	29	1.51
4	6	Animal Resources Development	9	29.45
5	7	Backward Classes Welfare	5	11.22
6	8	Cooperation	11	2.61
7	10	Consumer Affairs	1	0.00*
8	11	Micro, Small & Medium Enterprises and Textiles	9	8.58
9	14	Mass Education Extension & Library Services	2	0.12
10	15	School Education	1	0.00*
11	18	Finance	43	15,794.86
12	20	Fisheries	6	0.01
13	21	Food & Supplies	13	7,463.65
14	23	Forests	15	1.64
15	24	Health and Family Welfare	28	294.51
16	25	Public Works	8	273.79
17	28	Housing	5	3.42
18	30	Information & Cultural Affairs	6	1.08
19	31	Information Technology & Electronics	2	0.40
20	32	Irrigation and Waterways	17	148.87
21	33	Correctional Administration	3	0.23
22	34	Judicial	20	14.51
23	35	Labour	13	1.85
24	38	Minority Affairs and Madrasah Education	5	26.97
25	40	Panchayats and Rural Development	18	254.42
26	41	Parliamentary Affairs	1	0.00*
27	42	Personnel and Administrative Reforms	3	0.19
28	43	Power	2	1,904.92
29	45	Public Health Engineering	6	405.95
30	49	Youth Services and Sports	1	0.00*
31	51	Technical Education, Training & Skill Development	6	0.05
32	53	Transport	10	68.07
33	55	Water Resources Investigation & Development	4	0.07
34	65	Tribal Development	4	4.75
35	68	Home and Hill Affairs	16	6.87
36	69	Land & Land Reforms and Refugee Relief & Rehabilitation	11	4.11

Sl. No.	Grant/ Appropriation	Name of the Grant	Number of Schemes involved	Expenditure incurred (₹ in crore)
37	70	Higher Education	3	0.25
38	71	Planning and Statistics	3	0.01
39	72	Urban Development and Municipal Affairs	17	37.28
40	73	Disaster Management and Civil Defence	5	85.38
41	74	Women & Child Development and Social Welfare	12	1.87
42	75	Industry, Commerce and Enterprises	3	10.36
43	76	Science & Technology and Biotechnology	2	3.53
44	78	Non-Conventional and Renewable Energy Sources	1	0.02
45	79	Public Enterprises and Industrial Reconstruction	2	0.19
Total			**385**	**26,876.61**

Source: Appropriation Accounts

**Note: Actuals for Grant Nos: 1, 10, 15, 41 & 49 were ₹ 14,935, ₹ 2,091, ₹ 9,060, ₹ 1,000 & ₹ 5,880 respectively.*

APPENDIX 2.2

(Refer to Para 2.5.3)

Cases where supplementary provision (₹ 10 crore or more in each case) proved unnecessary

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
		(₹ in crore)			
Revenue (Voted)					
1	07-Backward Classes Welfare	2,198.40	13.14	1,992.84	205.56
2	15-School Education	38,148.76	3,628.74	34,700.76	3,448.00
3	33-Correctional Administration	344.07	12.21	335.46	8.61
4	45-Public Health Engineering	1,439.21	39.57	1,376.23	62.98
5	53-Transport	1,241.96	13.02	1,199.07	42.89
6	55-Water Resources Investigation & Development	638.65	15.39	579.62	59.03
7	72-Urban Development and Municipal Affairs	9,763.10	51.80	7,387.83	2,375.27
Total		**53,774.15**	**3,773.87**	**47,571.81**	**6,202.34**
Capital (Voted)					
8	40-Panchayats and Rural Development	3,317.32	194.77	2,142.41	1,174.91
9	43-Power	1,996.50	79.80	1,869.52	126.98
10	72-Urban Development and Municipal Affairs	3,769.77	429.30	1,731.37	2,038.40
Total		**9,083.59**	**703.87**	**5,743.30**	**3,340.29**
Grand Total		**62,857.74**	**4,477.74**	**53,315.11**	**9,542.63**

Source: Appropriation Accounts

APPENDIX 2.3

(Refer to Para 2.5.3)

Cases where Supplementary Provision (₹ 50 crore or more in each case) proved excessive

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision (Savings)
		(₹ in crore)				
Revenue (Voted)						
1	24-Health and Family Welfare	17,001.07	2,312.98	19,314.05	17,054.91	2,259.14
2	28-Housing	132.52	67.20	199.72	191.81	7.91
3	34-Judicial	957.76	200.73	1,158.49	1,057.69	100.80
4	68-Home and Hill Affairs	13,212.19	908.47	14,120.66	13,962.83	157.83
Total		**31,303.54**	**3,489.38**	**34,792.92**	**32,267.24**	**2,525.68**
Capital (Voted)						
5	06-Animal Resources Development	196.90	97.84	294.74	257.02	37.72
6	34-Judicial	177.94	64.91	242.85	213.96	28.89
Total		**374.84**	**162.75**	**537.59**	**470.98**	**66.61**
Revenue (Charged)						
7	18-Finance	45,253.13	1,090.96	46,344.09	45,542.13	801.96
8	73-Disaster Management and Civil Defence	200.00	288.07	488.07	483.69	4.38
Total		**45,453.13**	**1,379.03**	**46,832.16**	**46,025.82**	**806.34**
Capital (Charged)						
9	25-Public Works	0.00	57.69	57.69	56.88	0.81
Total		**0.00**	**57.69**	**57.69**	**56.88**	**0.81**
Grand Total		**77,131.51**	**5,088.85**	**82,220.36**	**78,820.92**	**3,399.44**

Source: Appropriation Accounts

APPENDIX 2.4

(Refer to Para 2.5.3)

Unnecessary Supplementary Provision during FYs 2022-23 to 2024-25 in Grant No. 21- Food and Supplies

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (+/-)	Net Grant	Actual Expenditure	Savings (-)
			(₹ in crore)					
2022-23	2235-60-200-066-V	Printing of Ration Cards and other charges incidental to the issuance of Ration Cards [FS]	5.38	0.02	(+)1.63	7.03	7.01	0.02
	2408-01-789-002-V	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]	0	2.00	0	2.00	0	2.00
	2408-01-796-004-V	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) [FS]	0	1.00	0	1.00	0	1.00
2023-24	2408-01-102-001-V	State subsidy for Supply of Rice to the APL/BPL Families in the TPDS [FS]	1,657.03	1,342.97	0	3,000.00	1,649.61	1,350.39
	4408-02-800-001-V	Acquisition of land [FS]	3.00	0.42	0	3.42	0	3.42
2024-25	2408-01-001-002-V	Town Rationing (Other than Kolkata including Industrial Area) [FS]	5.75	0.55	0	6.30	5.01	1.29
	2408-01-001-007-V	Office of the Controller of Finance [FS]	10.22	0.86	(+)0.60	11.68	9.94	1.74
Total			**1,681.38**	**1,347.82**	**(+)2.23**	**3,031.43**	**1,671.57**	**1,359.86**

Source: Appropriation Accounts

APPENDIX 2.5.1

(Refer to Para 2.5.4)

Injudicious Re-appropriation of funds during FY 2024-25

Sl. No.	Number/ Name of the Grant and Head of Accounts	Original Provision	Supplementary Provision	Surrender	Re-appropriation (+)	Re-appropriation (-)	Total Grant	Actual Expenditure	Excess (+)
		(₹ in crore)							
Reduction of provision through Re-appropriation orders where excess expenditure occurred									
Grant No. 11- Micro, Small and Medium Enterprises and Textiles									
1	2851-00-796-010	19.00	0.00	0.00	0.00	3.50	15.50	16.42	0.92
Grant No. 23- Forests									
2	2406-04-103-001	3.50	0.00	0.00	0.00	1.64	1.86	1.99	0.13
3	2406-04-103-004	13.59	0.00	0.00	19.18	6.90	25.87	38.80	12.93
Grant No. 34- Judicial									
4	2014-00-114-003	54.20	0.00	0.00	0.00	9.95	44.25	52.66	8.41
Grant No. 40- Panchayats and Rural Development									
5	2515-00-101-012	94.31	0.00	0.00	0.13	24.21	70.23	73.31	3.08
Grant No. 53- Transport									
6	2041-00-101-001	35.46	1.48	0.00	0.43	1.67	35.70	37.08	1.38
Grant No. 68- Home and Hill Affairs									
7	2015-00-109-005	7.90	40.95	0.00	0.00	3.55	45.30	131.54	86.24
8	2055-00-109-001	5,699.99	203.19	2.20	0.74	5.74	5,895.99	6,134.13	238.14
Grant No. 72- Urban Development and Municipal Affairs									
9	2216-01-700-006	2.57	0.00	0.00	0.01	1.02	1.56	1.59	0.03
Grant No. 74- Women & Child Development and Social Welfare									
10	2235-02-796-049	250.00	0.00	0.00	0.00	85.00	165.00	166.11	1.11
Total		**6,180.52**	**245.62**	**2.20**	**20.49**	**143.18**	**6,301.26**	**6,653.63**	**352.37**

Source: Appropriation Accounts

APPENDIX 2.5.2

(Refer to Para 2.5.4)

Unnecessary Re-appropriation of funds during FY 2024-25

Sl. No.	Number/ Name of the Grant and Head of Accounts	Original Provision	Supplementary Provision	Surrender	Re-appropriation (+)	Re-appropriation (-)	Total Grant	Actual Expenditure	Savings (-)
		(₹ in crore)							
Augmentation of provision proved unnecessary									
Grant No. 05 – Agriculture									
1	2401-00-109-028	30.20	0	0	1.77	0	31.97	20.94	-11.03
Grant No. 06 - Animal Resources Development									
2	2403-00-106-004	42.00	0	0.02	1.01	0.78	42.21	41.16	-1.05
Grant No. 11 - Micro, Small & Medium Enterprises and Textiles									
3	2851-00-102-017	11.13	0	0.68	1.54	3.84	8.15	5.23	-2.92
Grant No. 15 - School Education									
4	2202-01-102-001	7,731.55	1,768.07	0	710.25	0	10,209.87	9,342.84	-867.03
5	2202-01-109-009	0	300.00	0	150.00	0	450.00	150.00	-300.00
6	2202-01-109-011	0	12.63	0	6.32	0	18.95	6.32	-12.63
7	2202-01-109-012	0	32.26	0	22.82	0	55.08	22.82	-32.26
Grant No. 21 - Food and Supplies									
8	2408-01-001-003	75.52	0	0	1.09	1.07	75.54	69.47	-6.07
9	2408-01-101-010	2.40	0	0	2.77	0	5.17	1.26	-3.91
Grant No. 24 - Health and Family Welfare									
10	2210-02-102-007	6.75	1.00	0	1.00	0	8.75	3.30	-5.45
11	2210-03-103-001	1,515.38	171.80	0	1.51	0	1,688.69	1,621.81	-66.88
Grant No. 38 - Minority Affairs and Madrasah Education									
12	2225-04-277-010	894.56	0	0	18.39	0	912.95	816.97	-95.98
Grant No. 50 - Sunderban Affairs									
13	2575-02-789-001	26.40	0	3.54	1.18	0	24.04	14.59	-9.45
Grant No. 52 – Tourism									
14	5452-01-103-002	0	0	0	1.34	0	1.34	0	-1.34
Grant No. 53 – Transport									
15	2070-00-114-001	40.99	0	1.00	1.30	6.05	35.24	33.59	-1.65
Grant No. 59 - Self-Help Groups and Self-Employment									
16	4059-01-051-118	0	0	0	2.41	0	2.41	0	-2.41
Grant No. 68 - Home and Hill Affairs									
17	2015-00-105-002	155.00	135.00	0	8.22	0	298.22	235.73	-62.49
18	2055-00-108-001	1,975.90	141.99	0	5.81	5.94	2,117.76	2,083.72	-34.04
19	2055-00-108-002	35.15	0	0	2.67	1.98	35.84	25.15	-10.69
20	4055-00-207-016	146.84	0	0	1.36	2.29	145.91	73.20	-72.71
Grant No. 73 - Disaster Management and Civil Defence									
21	2245-02-112-004	0	0	0	9.18	0	9.18	0	-9.18
22	4070-00-800-017	0.95	0	0	2.93	0	3.88	0	-3.88
23	4235-60-800-006	0	0	0	41.50	0	41.50	0	-41.50
Grant No. 76 - Science & Technology and Biotechnology									
24	3425-60-001-002	9.00	0	0	3.53	0	12.53	5.22	-7.31
Total		**12,699.72**	**2,562.75**	**5.24**	**999.90**	**21.95**	**16,235.18**	**14,573.32**	**-1,661.86**

Source: Appropriation Accounts

APPENDIX 2.6

(Refer to Para 2.5.4)

Unnecessary/Injudicious Re-appropriation in Selected Grants

Unnecessary Re-Appropriation in selected Grants

Grant No. 21- Food & Supplies

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (+)	Net Grant	Actual Expenditure	Savings (-)
			(₹ in crore)					
2024-25	3456-00-001-002-V	Directorate of Consumer Goods [FS]	7.49	0.00	0.04	7.53	6.40	(-) 1.13
	2408-01-001-003-V	Kolkata (Including Industrial Area) Rationing [FS]	75.53	0.00	0.02	75.55	69.47	(-) 6.08
	2408-01-001-007-V	Office of the Controller of Finance [FS]	10.22	0.86	0.60	11.68	9.94	(-) 1.74
	2408-01-101-010-V	Payment to FPS Dealers for Aadhar Linking [FS]	2.40	0.00	2.77	5.17	1.26	(-) 3.91
Total			**95.64**	**0.86**	**3.43**	**99.93**	**87.07**	**(-)12.86**

Grant No. 38- Minority Affairs and Madrasah Education

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (+)	Net Grant	Actual Expenditure	Savings (-)
2024-25	2225-04-277-010-V	Assistance to Non-Government Madrasah	894.62	0	18.39	913.01	817.07	(-) 95.94

Source: Appropriation Accounts

Injudicious Re-Appropriation in selected Grants

Grant No.38- Minority Affairs and Madrasah Education

Year	Head of Account	Scheme Description	Original Budget	Supplementary Budget	Reappropriation (-)	Net Grant	Actual Expenditure	Excess (+)
			(₹ in crore)					
2024-25	2225-04-277-015-V	Aliah University	47.99	0.00	0.07	47.91	49.94	2.03

Source: Appropriation Accounts

APPENDIX 2.7

(Refer to Para 2.5.5)

Grants having large savings, after surrender (exceeding ₹ 100 crore), during FY 2024-25

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrender	Savings (after Surrender)
		(₹ in crore)				
Revenue (Voted)						
1	06-Animal Resources Development	1,044.97	924.11	120.86	0.02	120.84
2	07-Backward Classes Welfare	2,211.54	1,992.84	218.70	16.04	202.66
3	08-Co-operation	531.41	374.37	157.04	10.66	146.38
4	11-Micro, Small and Medium Enterprises and Textiles	641.83	374.93	266.90	0.81	266.09
5	15-School Education	41,777.50	34,700.76	7,076.74	3.90	7,072.84
6	18-Finance	3,6231.10	27,319.31	8,911.79	0.10	8,911.69
7	23-Forests	931.39	654.56	276.83	0.03	276.80
8	24-Health and Family Welfare	19,314.05	17,054.91	2,259.14	11.51	2,247.63
9	30-Information and Cultural Affairs	871.75	580.11	291.64	80.64	211.00
10	31-Information Technology and Electronics	209.66	45.15	164.51	6.54	157.97
11	38-Minority Affairs and Madrasah Education	3,582.61	2,735.65	846.96	410.12	436.84
12	40-Panchayats and Rural Development	26,279.64	20,104.73	6,174.91	545.70	5,629.21
13	65-Tribal Development	912.92	671.20	241.72	6.09	235.63
14	68-Home and Hill Affairs	14,120.66	13,962.83	157.83	3.51	154.32
15	70-Higher Education	6,112.36	5,811.84	300.52	2.56	297.96
16	71-Planning and Statistics	596.93	419.42	177.51	0.32	177.19
17	72-Urban Development and Municipal Affairs	9,814.90	7,387.83	2,427.07	4.69	2,422.38
18	73-Disaster Management and Civil Defence	3,443.60	2,274.05	1,169.55	54.85	1,114.70
Total		**1,68,628.82**	**1,37,388.60**	**31,240.22**	**1,158.09**	**30,082.13**
Capital (Voted)						
19	18-Finance	294.02	77.80	216.22	17.00	199.22
20	24-Health and Family Welfare	2,870.38	1,571.86	1,298.52	6.38	1,292.14
21	38-Minority Affairs and Madrasah Education	1,948.10	391.54	1,556.56	1,026.25	530.31
22	53-Transport	1,105.87	380.48	725.39	5.03	720.36
23	65-Tribal Development	290.90	136.73	154.17	27.36	126.81
24	68-Home and Hill Affairs	670.90	212.04	458.86	9.36	449.50
25	70-Higher Education	291.89	113.70	178.19	1.17	177.02

Sl. No.	Number and Name of the Grant	Total Budget Provision	Actual Expenditure	Savings	Surrender	Savings (after Surrender)
		(₹ in crore)				
26	72-Urban Development and Municipal Affairs	4,199.07	1,731.37	2,467.70	2.88	2,464.82
27	73-Disaster Management and Civil Defence	179.61	13.33	166.28	0.80	165.48
Total		**11,850.74**	**4,628.85**	**7,221.89**	**1,096.23**	**6,125.66**
Grand Total		**1,80,479.56**	**1,42,017.45**	**38,462.11**	**2,254.32**	**36,207.79**

Source: Appropriation Accounts

APPENDIX 2.8

(Refer to Para 2.5.5)

Grants having persistent savings (exceeding ₹ 100 crore) during FYs 2022-23 to 2024-25

Sl. No.	Number and Name of the Grant	2022-23	2023-24	2024-25
		(₹ in crore)		
Revenue (Voted)				
1	06-Animal Resources Development	230.82	149.60	120.86
2	07-Backward Classes Welfare	117.93	351.34	218.70
3	11-Micro, Small & Medium Enterprises and Textiles	292.65	249.04	266.90
4	14-Mass Education Extension & Library Services	143.72	183.28	184.77
5	15-School Education	566.63	4,762.56	7,076.74
6	18-Finance	962.97	1,833.86	8,911.79
7	20-Fisheries	201.86	180.88	231.31
8	23-Forests	235.70	125.97	276.82
9	24-Health and Family Welfare	1,457.19	232.61	2,259.14
10	30-Information & Cultural Affairs	200.52	223.62	291.64
11	31-Information Technology & Electronics	122.04	134.21	164.51
12	32-Irrigation and Waterways	166.39	331.17	137.57
13	38-Minority Affairs and Madrasah Education	705.63	709.97	846.97
14	40-Panchayats and Rural Development	9,887.73	8,293.72	6,174.91
15	49-Youth Services and Sports	426.73	438.26	496.11
16	51-Technical Education, Training & Skill Development	341.96	418.55	394.71
17	52-Tourism	140.14	174.53	223.02
18	59-Self-Help Groups & Self-Employment	636.72	672.84	663.89
19	65-Tribal Development	302.35	278.23	241.72
20	68-Home and Hill Affairs	2,112.39	521.83	157.83
21	69-Land & Land Reforms and Refugee Relief & Rehabilitation	224.26	233.53	169.83
22	72-Urban Development and Municipal Affairs	1,583.54	283.93	2,427.08
23	73-Disaster Management and Civil Defence	1,273.45	1,202.34	1,169.55
24	75-Industry, Commerce and Enterprises	276.74	306.39	291.66
Capital (Voted)				
25	04-Agricultural Marketing	222.81	218.91	197.53
26	05-Agiculture	343.91	330.10	189.41
27	11-Micro, Small & Medium Enterprises and Textiles	326.17	427.76	512.03
28	15-School Education	135.86	140.52	304.31
29	24-Health and Family Welfare	221.14	1,536.46	1,298.53
30	25-Public Works	395.04	618.49	1,546.58
31	32-Irrigation and Waterways	1,124.75	784.77	1,816.91
32	38-Minority Affairs and Madrasah Education	1,580.15	1,388.22	1,556.56
33	40-Panchayats and Rural Development	1,849.00	551.31	1,369.68

Sl. No.	Number and Name of the Grant	2022-23	2023-24	2024-25
		(₹ in crore)		
34	49-Youth Services and Sports	175.38	214.79	216.41
35	50-Sunderban affairs	315.53	269.99	336.50
36	51-Technical Education, Training & Skill Development	249.13	179.97	185.24
37	52-Tourism	203.60	194.34	164.16
38	53-Transport	703.00	520.61	725.39
39	55-Water Resources Investigation & Development	407.31	486.46	466.64
40	58-Paschimanchal Unnayan Affairs	497.91	518.55	655.55
41	62-North Bengal Development	550.90	376.44	132.80
42	65-Tribal Development	187.80	196.65	154.17
43	68-Home and Hill Affairs	575.01	712.15	458.86
44	69-Land & Land Reforms and Refugee Relief & Rehabilitation	212.02	212.33	227.18
45	70-Higher Education	263.42	191.01	178.19
46	72-Urban Development and Municipal Affairs	190.86	2,545.79	2,467.71
47	73-Disaster Management and Civil Defence	199.90	203.35	166.28
48	75-Industry, Commerce and Enterprises	795.40	750.77	982.28
Capital (Charged)				
49	18-Finance	30,696.31	30,276.29	29,935.79

Source: Appropriation Accounts

APPENDIX 2.9

(Refer to Para 2.5.5)

Grant-wise percentage of utilisation of budget and savings during FY 2024-25

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (*per cent*)
		(₹ in crore)				
1	77-Programme Monitoring	4.92	0.09	4.83	1.83	**Upto 50**
2	58-Paschimanchal Unnayan Affairs	753.82	94.29	659.53	12.51	
3	75-Industry, Commerce and Enterprises	1,463.75	189.82	1,273.93	12.97	
4	59-Self-Help Groups & Self-Employment	791.12	103.23	687.89	13.05	
5	49-Youth Services and Sports	833.44	120.92	712.52	14.51	
6	41-Parliamentary Affairs	21.91	4.04	17.87	18.44	
7	52-Tourism	519.92	132.74	387.18	25.53	
8	31-Information Technology & Electronics	229.79	66.71	163.08	29.03	
9	16-Environment	106.37	32.01	74.36	30.09	
10	79-Public Enterprises and Industrial Reconstruction	76.20	25.89	50.31	33.98	
11	11-Micro, Small & Medium Enterprises and Textiles	1,282.13	500.23	781.90	39.02	
12	04-Agricultural Marketing	423.65	169.52	254.13	40.01	
13	50-Sunderban affairs	626.94	257.42	369.52	41.06	
14	22-Food Processing Industries and Horticulture	246.55	118.51	128.04	48.07	
15	76-Science & Technology and Biotechnology	79.12	38.39	40.73	48.52	
16	20-Fisheries	532.75	259.70	273.05	48.75	
Total		**7,992.38**	**2,113.51**	**5,878.87**		
17	32-Irrigation and Waterways	4,085.41	2,123.09	1,962.32	51.97	**51 to 75**
18	14-Mass Education Extension & Library Services	404.35	212.54	191.81	52.56	
19	38-Minority Affairs and Madrasah Education	5,530.71	3,127.19	2,403.52	56.54	
20	51-Technical Education, Training & Skill Development	1,379.51	799.57	579.94	57.96	
21	30-Information & Cultural Affairs	981.07	598.01	383.06	60.95	
22	78-Non-Conventional and Renewable Energy Sources	85.17	53.84	31.33	63.21	
23	72-Urban Development and Municipal Affairs	14,024.08	9,120.07	4,904.01	65.03	
24	02-Governor's Secretariat	23.10	15.20	7.90	65.80	
25	23-Forests	1,065.91	708.13	357.78	66.43	

Sl. No.	Number and Name of Grant	Total Budget	Total Expenditure	Savings	Percentage of Utilisation	Range of Utilisation (*per cent*)
		(₹ in crore)				
26	55-Water Resources Investigation & Development	1,613.14	1,072.06	541.08	66.46	
27	53-Transport	2,361.67	1,580.37	781.30	66.92	
28	65-Tribal Development	1,203.82	807.93	395.89	67.11	
29	73-Disaster Management and Civil Defence	4,111.50	2,771.30	1,340.20	67.40	
30	71-Planning and Statistics	607.43	422.02	185.41	69.48	
31	08-Cooperation	653.96	465.31	188.65	71.15	
32	01-Legislative Assembly Secretariat	120.45	85.91	34.54	71.32	
33	18-Finance	1,44,185.56	1,04,319.80	39,865.76	72.35	
34	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1,508.93	1,111.92	397.01	73.69	
35	37-Law	20.54	15.24	5.30	74.20	
36	40-Panchayats and Rural Development	29,802.72	22,251.17	7,551.55	74.66	
	Total	**2,13,769.03**	**1,51,660.67**	**62,108.36**		
37	10-Consumer Affairs	133.76	105.11	28.65	78.58	
38	42-Personnel and Administrative Reforms	412.53	330.80	81.73	80.19	
39	61-Chief Minister's Office	12.58	10.15	2.43	80.68	
40	25-Public Works	7,863.66	6,467.08	1,396.58	82.24	
41	15-School Education	42,266.70	34,885.64	7,381.06	82.54	
42	24-Health and Family Welfare	22,194.11	18,628.53	3,565.58	83.93	
43	62-North Bengal Development	891.03	752.32	138.71	84.43	**76 to 90**
44	19-Fire & Emergency Services	493.95	423.62	70.33	85.76	
45	06-Animal Resources Development	1,340.59	1,182.01	158.58	88.17	
46	07-Backward Classes Welfare	2,284.32	2,030.59	253.73	88.89	
47	05-Agiculture	9,861.47	8,779.52	1,081.95	89.03	
48	34-Judicial	1,732.54	1,553.79	178.75	89.68	
	Total	**89,487.24**	**75,149.16**	**14,338.08**		
49	35-Labour	1,199.00	1,102.18	96.82	91.92	
50	70-Higher Education	6,404.25	5,925.54	478.71	92.53	
51	28-Housing	349.22	327.88	21.34	93.89	**91 to 100**
52	68-Home and Hill Affairs	14,796.04	14,178.20	617.84	95.82	
53	03-Council of Ministers	74.14	72.09	2.05	97.23	
	Total	**22,822.65**	**21,605.89**	**1,216.76**		

Source: Appropriation Accounts

APPENDIX 2.10

(Refer to Para 2.5.5)

Savings not surrendered during FY 2024-25

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
Revenue (Voted)							
1	01-Legislative Assembly Secretariat	87.75	7.03	94.78	84.83	9.95	9.95
2	03-Council of Ministers	65.49	8.65	74.14	72.09	2.05	2.05
3	04-Agricultural Marketing	91.65	0.00	91.65	35.05	56.60	56.60
4	05-Agriculture	9,660.88	0.00	9,660.88	8,768.33	892.55	892.55
5	14-Mass Education Extension and Library Services	396.70	0.00	396.70	211.93	184.77	184.77
6	16-Environment	95.79	0.00	95.79	32.01	63.78	63.78
7	20-Fisheries	436.10	0.00	436.10	204.79	231.31	231.31
8	22-Food Processing Industries and Horticulture	194.97	0.00	194.97	109.05	85.92	85.92
9	32-Irrigation and Waterways	1,070.32	0.00	1,070.32	932.75	137.57	137.57
10	34-Judicial	957.76	200.73	1,158.49	1,057.69	100.80	100.80
11	37-Law	19.54	0.00	19.54	15.24	4.30	4.30
12	41-Parliamentary Affairs	21.88	0.00	21.88	4.02	17.86	17.86
13	45-Public Health Engineering	1,439.21	39.57	1,478.78	1,376.23	102.55	102.55
14	49-Youth Services and Sports	608.44	0.00	608.44	112.33	496.11	496.11
15	51-Technical Education, Training and Skill Development	1,129.75	0.00	1,129.75	735.05	394.70	394.70
16	52-Tourism	311.92	0.00	311.92	88.89	223.03	223.03
17	58-Paschimanchal Unnayan Affairs	17.82	0.00	17.82	13.84	3.98	3.98
18	59-Self-Help Groups & Self-Employment	766.12	0.00	766.12	102.22	663.90	663.90
19	61-Chief Minister's Office	11.95	0.63	12.58	10.15	2.43	2.43
20	62-North Bengal Development	21.03	0.00	21.03	15.12	5.91	5.91
21	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1,248.04	0.00	1,248.04	1,078.21	169.83	169.83

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
22	75-Industry, Commerce and Enterprises	392.22	0.00	392.22	100.56	291.66	291.66
23	76-Science & Technology and Biotechnology	79.12	0.00	79.12	38.39	40.73	40.73
24	77-Programme Monitoring	4.92	0.00	4.92	0.09	4.83	4.83
25	78-Non-Conventional and Renewable Energy Sources	42.12	3.54	45.66	45.26	0.40	0.40
	Total	**19,171.49**	**260.15**	**19,431.64**	**15,244.12**	**4,187.52**	**4,187.52**
Revenue (Charged)							
1	01-Legislative Assembly Secretariat	0.50	0.16	0.66	0.50	0.16	0.16
2	02-Governor's Secretariat	22.26	0.13	22.39	15.20	7.19	7.19
3	08-Co-operation	35.03	0.00	35.03	17.86	17.17	17.17
4	11-Micro, Small and Medium Enterprises and Textiles	1.88	0.00	1.88	0.60	1.28	1.28
5	18-Finance	45,253.13	1,090.96	46,344.09	45,542.13	801.96	801.96
6	20-Fisheries	1.65	0.00	1.65	0.44	1.21	1.21
7	24-Health and Family Welfare	5.00	0.00	5.00	0.51	4.49	4.49
8	25-Public Works	11.09	0.00	11.09	10.59	0.50	0.50
9	32-Irrigation and Waterways	0.15	0.63	0.78	0.66	0.12	0.12
10	40-Panchayats and Rural Development	11.00	0.00	11.00	4.04	6.96	6.96
11	43-Power	0.00	2.62	2.62	0.91	1.71	1.71
12	68-Home and Hill Affairs	1.37	0.11	1.48	0.84	0.64	0.64
13	72-Urban Development and Municipal Affairs	10.00	0.00	10.00	0.78	9.22	9.22
14	73-Disaster Management and Civil Defence	200.00	288.07	488.07	483.69	4.38	4.38
	Total	**45,553.06**	**1,382.68**	**46935.74**	**46,078.75**	**856.99**	**856.99**
Capital (Voted)							
1	01-Legislative Assembly Secretariat	25.00	0.00	25.00	0.59	24.41	24.41
2	04-Agricultural Marketing	332.00	0.00	332.00	134.47	197.53	197.53
3	05-Agriculture	200.59	0.00	200.59	11.18	189.41	189.41
4	06-Animal Resources Development	196.90	97.84	294.74	257.02	37.72	37.72
5	07-Backward Classes Welfare	72.78	0.00	72.78	37.75	35.03	35.03
6	10-Consumer Affairs	13.42	0.00	13.42	3.95	9.47	9.47

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
7	11-Micro, Small and Medium Enterprises and Textiles	631.16	0.00	631.16	119.13	512.03	512.03
8	14-Mass Education Extension and Library Services	7.65	0.00	7.65	0.61	7.04	7.04
9	15-School Education	489.20	0.00	489.20	184.89	304.31	304.31
10	16-Environment	10.58	0.00	10.58	0.00	10.58	10.58
11	19-Fire & Emergency Services	135.88	0.00	135.88	75.95	59.93	59.93
12	20-Fisheries	87.50	0.00	87.50	50.44	37.06	37.06
13	21-Food and Supplies	114.60	0.00	114.60	16.06	98.54	98.54
14	22-Food Processing Industries and Horticulture	51.58	0.00	51.58	9.46	42.12	42.12
15	25-Public Works	6,162.10	0.00	6,162.10	4,615.52	1,546.58	1,546.58
16	30-Information and Cultural Affairs	109.33	0.00	109.33	17.90	91.43	91.43
17	32-Irrigation and Waterways	3,003.83	0.00	3,003.83	1,186.92	1,816.91	1,816.91
18	34-Judicial	177.94	64.91	242.85	213.96	28.89	28.89
19	37-Law	1.00	0.00	1.00	0.00	1.00	1.00
20	40-Panchayats and Rural Development	3,317.31	194.77	3,512.08	2,142.41	1,369.67	1,369.67
21	41-Parliamentary Affairs	0.00	0.03	0.03	0.01	0.02	0.02
22	42-Personnel and Administrative Reforms	81.51	0.00	81.51	61.37	20.14	20.14
23	43-Power	1,996.50	79.80	2,076.30	1,869.52	206.78	206.78
24	49-Youth Services and Sports	225.00	0.00	225.00	8.59	216.41	216.41
25	50-Sunderban Affairs	508.00	0.00	508.00	171.50	336.50	336.50
26	51-Technical Education, Training and Skill Development	249.76	0.00	249.76	64.52	185.24	185.24
27	52-Tourism	208.00	0.00	208.00	43.84	164.16	164.16
28	55-Water Resources Investigation & Development	959.09	0.00	959.09	492.45	466.64	466.64
29	58-Paschimanchal Unnayan Affairs	736.00	0.00	736.00	80.45	655.55	655.55
30	59-Self-Help Groups & Self-Employment	25.00	0.00	25.00	1.01	23.99	23.99
31	62-North Bengal Development	870.00	0.00	870.00	737.20	132.80	132.80

Sl. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Savings	Amount not Surrendered
		(₹ in crore)					
32	69-Land & Land Reforms and Refugee Relief & Rehabilitation	251.00	0.00	251.00	23.82	227.18	227.18
33	71-Planning and Statistics	10.50	0.00	10.50	2.61	7.89	7.89
34	75-Industry, Commerce and Enterprises	1,071.53	0.00	1,071.53	89.25	982.28	982.28
Total		**22,332.24**	**437.35**	**22,769.59**	**12,724.35**	**10,045.24**	**10,045.24**
Capital (Charged)							
1	02-Governor's Secretariat	0.71	0.00	0.71	0.00	0.71	0.71
2	08-Co-operation	69.98	0.02	70.00	69.85	0.15	0.15
3	11-Micro, Small and Medium Enterprises and Textiles	7.27	0.00	7.27	5.57	1.70	1.70
4	18-Finance	61,316.35	0.00	61,316.35	31,380.56	29,935.79	29,935.79
5	20-Fisheries	7.50	0.00	7.50	4.03	3.47	3.47
6	21-Food and Supplies	3.00	0.93	3.93	1.52	2.41	2.41
7	24-Health and Family Welfare	0.00	4.68	4.68	1.26	3.42	3.42
8	25-Public Works	0.00	57.69	57.69	56.88	0.81	0.81
9	32-Irrigation and Waterways	0.30	10.18	10.48	2.76	7.72	7.72
10	43-Power	23.00	0.00	23.00	1.75	21.25	21.25
11	68-Home and Hill Affairs	3.00	0.00	3.00	2.49	0.51	0.51
12	79-Public Enterprises and Industrial Reconstruction	5.00	0.00	5.00	0.01	4.99	4.99
Total		**61,436.11**	**73.50**	**61,509.61**	**31,526.68**	**29,982.93**	**29,982.93**
Grand Total		**1,48,492.90**	**2,153.68**	**1,50,646.58**	**1,05,573.90**	**45,072.68**	**45,072.68**

Source: Appropriation Accounts

APPENDIX 2.11

(Refer to Para 2.5.5)

Details of savings (exceeding ₹ 10 crore in each case) surrendered on the last day of March 2025

Sl. No.	Number and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Excess (+)/ Savings (-)	Amount surrendered on last working day of March 2025
		(₹ in crore)					
1	18-Finance	1,43,094.60	1,090.97	1,44,185.56	1,04,319.80	(-)39,865.76	0.09
2	25-Public Works	7,820.27	57.80	7,878.08	6,477.51	(-)1,400.56	2.00
3	79-Public Enterprises and Industrial Reconstruction	76.19	0.00	76.19	25.89	(-)50.30	0.06

Source: Appropriation Accounts

APPENDIX 2.12

(Refer to Para 2.5.5)

Persistent savings in selected Grants during FYs 2022-23 to 2024-25

Sl. No.	Head of Account	Purpose	Year	Net Grant	Expenditure	Savings	Savings (in *per cent*) w.r.t. Net Grant
				(₹ in crore)			
Grant No. 21- Food & Supplies							
1	4408-02-101-005	Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works [FS]	2022-23	40.00	1.79	-38.21	95.53
			2023-24	40.00	2.81	-37.19	92.98
			2024-25	40.00	2.47	-37.53	93.83
2	4408-02-101-003	Special Infrastructure Projects [FS]	2022-23	12.00	1.32	-11.51	95.92
			2023-24	12.00	1.88	-10.12	84.33
			2024-25	12.00	1.76	-10.24	85.33
3	4408-02-800-004	Creation of accommodation of different offices of Food and Supplies Department	2022-23	30.00	1.40	-28.60	95.33
			2023-24	30.00	0.85	-29.15	97.17
			2024-25	30.00	0.99	-29.01	96.70
4*	2052-00-090-006	Department of Food and Supplies/ implementation of e-Governance Programme and computerisation of TPDS	2022-23	51.41	25.20	-26.21	50.97
			2023-24	10.05	8.50	-1.55	15.42
			2024-25	10.02	0.49	-9.53	95.11
Grant No. 38- Minority Affairs & Madrasah Education							
1	2225-04-277-010	Assistance to Non-Government Madrasah	2022-23	682.33	664.14	-18.19	2.67
			2023-24	700.57	677.94	-22.63	3.23
			2024-25	913.01	817.07	-95.94	10.51
2	2225-04-277-040	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS)	2022-23	65.00	3.01	-61.99	95.37
			2023-24	20.00	0.00	-20.00	100.00
			2024-25	20.00	0.00	-20.00	100.00
3	2225-04-277-025	Assistance for Computer Education in Non-Govt. Secondary Schools	2022-23	13.80	0.00	-13.80	100.00
			2023-24	35.00	0.00	-35.00	100.00
			2024-25	35.00	17.47	-17.53	50.09
4	2235-02-200-018	Scheme for development and welfare of Minorities	2022-23	49.91	13.84	-36.07	72.27
			2023-24	149.98	20.74	-129.24	86.17
			2024-25	38.49	19.89	-18.60	48.32
5	4225-04-277-017	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS)	2022-23	430.00	231.68	-198.32	46.12
			2023-24	150.00	4.99	-145.01	96.67
			2024-25	160.00	0.00	-160.00	100.00
6	4225-04-277-018	Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS)	2022-23	300.00	128.54	-171.46	57.15
			2023-24	102.67	6.12	-96.55	94.04
			2024-25	122.00	0.00	-122.00	100.00
7	4225-04-277-006	Integrated Minority Development Scheme	2022-23	157.15	29.79	-127.36	81.04
			2023-24	160.00	51.91	-108.09	67.56
			2024-25	90.00	68.18	-21.82	24.24
8	4225-04-277-007	Development of Waqf Properties	2022-23	13.21	0.61	-12.60	95.38
			2023-24	20.00	1.07	-18.93	94.65
			2024-25	20.00	1.81	-18.19	90.95

Sl. No.	Head of Account	Purpose	Year	Net Grant	Expenditure	Savings	Savings (in *per cent*) w.r.t. Net Grant
				(₹ in crore)			
9	4225-04-277-010	Provision for common rooms for Girls, toilets and drinking water facilities	2022-23	12.60	0.00	-12.60	100.00
			2023-24	16.00	0.00	-16.00	100.00
			2024-25	15.00	0.00	-15.00	100.00
10	4235-02-800-002	Provision for Rural Infrastructure Development in the Minorities Area	2022-23	35.00	8.75	-26.25	75.00
			2023-24	30.00	2.89	-27.11	90.37
			2024-25	29.00	0.61	-28.39	97.90
11	6225-04-800-002	Soft loans to Individual minority youths for small and medium business	2022-23	52.50	0.00	-52.50	100.00
			2023-24	60.00	0.00	-60.00	100.00
			2024-25	60.00	0.00	-60.00	100.00
12	6225-04-800-003	Soft loans to Self-help Group Comprising of 10-20 members (at least 60% of members belonging to minority Communities)	2022-23	31.50	0.00	-31.50	100.00
			2023-24	35.00	0.00	-35.00	100.00
			2024-25	35.00	0.00	-35.00	100.00

Source: Appropriation Accounts

**Amount of savings are less than ₹ 10 crore for the years 2023-24 (₹ 1.55 crore) & 2024-25 (₹ 9.53 crore) respectively.*

APPENDIX 2.13

(Refer to Para 2.5.5)

'Nil' expenditure against the Budget Provision during FY 2024-25 for selected Grants

Sl. No.	Head of A/c	Name of Scheme	Total Provision	Funds released	Funds utilised	Savings
			(₹ in crore)			
Grant No. 21- Food & Supplies						
1	2250-00-103-016-50-00-V	Gangasagar Mela	0.42	0.17	0.00	0.17
2	2408-01-001-009-27-00-V	Maintenance of Office Premises under Food & Supplies Department	0.02	0.02	0.00	0.02
3	4059-01-051-110-53-00-V	Repairing works of Khadya Bhawan	1.80	0.80	0.00	0.80
4	4408-01-103-001-53-00-V	Testing laboratory under F&S Department	1.05	1.05	0.00	1.05
5	4408-02-789-001-53-00-V	Construction/Re-construction/Repair of Food Storage Godowns and allied works	10.00	10.00	0.00	10.00
6	4408-02-796-001-53-00-V	Construction/Re-construction/Repair of G.F.D. Godowns for implementation of Targeted P.D.S.	3.00	3.00	0.00	3.00
7	4408-02-800-003-53-00-V	Construction of workshop sheds, Garages at Tollygunge and Cossipore, Calcutta	0.50	0.50	0.00	0.50
8	4408-02-800-013-53-00-V	Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation	5.00	5.00	0.00	5.00
Total			**21.79**	**20.54**	**0.00**	**20.54**
Grant No. 38- Minority Affairs & Madrasah Education						
1	4225-04-277-002-53-00-V	Strengthening of Science Laboratories in Madrasah	5.00	5.00	0.00	5.00
2	4225-04-277-004-53-00-V	Construction of Additional Classrooms of Madrasahs	8.00	8.00	0.00	8.00
3	4225-04-277-010-60-00-V	Provision for common rooms for Girls, toilets and drinking water facilities	15.00	15.00	0.00	15.00
4	4225-04-277-015-53-00-V	Establishment of Sports School	1.50	1.50	0.00	1.50
5	4250-00-800-002-53-00-V	Construction of 2nd Haj House	6.00	6.00	0.00	6.00
Total			**35.50**	**35.50**	**0.00**	**35.50**

Source: Departmental Records

APPENDIX 2.14 Lapse of Allotments in selected Grants

(Refer to Para 2.5.5)

Grant No. 21- Food & Supplies

Sl. No.	Name of Scheme	Name of DDO	Year	Fund Allotted	Allotment Lapsed
				(₹ in crore)	
1	Office of the Controller of Finance	Calcutta PAO-I	2024-25	0.17	0.03
2	Payment to FPS Dealers for Aadhar Linking			5.17	3.91
3	State Subsidy for supply of Wheat/ Fortified Atta			129.64	15.03
4	State Subsidy for purchase of paddy for distribution of Rice in PDS			1,308.78	54.43
5	State Subsidy for purchase of paddy for distribution of Rice in PDS			356.94	214.00
6	Office of the Controller of Finance		2023-24	0.14	0.05
7	Duare Ration Prakalpa			392.52	87.63
8	State subsidy for supply of rice to the APL/BPL families in the TPDS			1,657.03	2.63
9	Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidised Price			160.00	70.65
10	State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS			1,951.54	168.19
11	State Subsidy for Supply of Rice to the APL/BPL Families in the TPDS			579.98	140.85
12	Office of the Controller of Finance		2022-23	0.13	0.04
Grand Total				**6,542.04**	**757.44**

Grant No. 38- Minority Affairs & Madrasah Education

Sl. No.	Name of Scheme	Name of DDO	Year	Fund Alloted	Allotment Lapsed
				(₹ in crore)	
1	Construction of Boundary Wall of Graveyard (38-4225-04-102-002-53)	BDO, Raina-I	2024-25	1.55	0.12
		BDO, Kalna-I	2024-25	2.16	0.10
			2023-24	1.92	0.23
			2022-23	2.19	0.52
		BDO, Kalna-II	2024-25	0.84	0.16
			2023-24	0.74	0.74
			2022-23	1.98	0.91

		DOMA, Murshidabad	2024-25	2.58	0.21
			2023-24	0.51	0.32
		BDO, Hariharpara	2023-24	1.78	0.54
			2022-23	0.17	0.01
		BDO, Bharatpur-I	2024-25	0.99	0.13
	Total			**17.41**	**3.99**
2	Housing for Destitute Minority Women (38-2225-04-283-001-35)	BDO, Raina-I	2023-24	0.07	0.01
		BDO, Kalna-I	2023-24	0.20	0.03
		BDO, Beldanga-II	2024-25	0.37	0.01
			2023-24	0.55	0.27
		BDO, Bharatpur-I	2023-24	0.19	0.01
	Total			**1.38**	**0.33**
3	Construction Works for Development and Welfare of Minorities (38-4225-04-102-001-53)	BDO, Kalna-II	2024-25	0.54	0.07
			2023-24	0.83	0.30
			2022-23	0.42	0.01
		DOMA, Murshidabad	2024-25	0.97	0.05
		BDO, Hariharpara	2024-25	0.66	0.11
			2023-24	0.54	0.11
		BDO, Beldanga-II	2024-25	1.08	0.35
			2023-24	0.44	0.44
		BDO, Bharatpur-I	2024-25	1.18	0.73
			2023-24	0.78	0.60
	Total			**7.44**	**2.77**
4	Integrated Minority Development Scheme (38-4225-04-277-006-53)	DOMA, Purba Bardhaman	2024-25	0.04	0.02
	Total			**0.04**	**0.02**
5	Incentive for Girl Students of the Madrasahs (38-2225-04-277-024-34)	DOMA, Purba Bardhaman	2024-25	0.14	0.04
		BDO, Beldanga-II	2023-24	0.06	0.01
	Total			**0.20**	**0.05**
6	Maintenance Allowance to students staying in hostels attached to Madrasah/School (38-2225-04-277-002-31)	DOMA, Murshidabad	2024-25	1.30	0.07
			2023-24	1.80	0.37
			2022-23	2.34	0.54
	Total			**5.44**	**0.98**
7	Assistance to Panchayat Bodies for running Madrasah Siksha Kendras (38-2515-00-197-008-31)	DOMA, Murshidabad	2022-23	7.61	0.01
	Total			**7.61**	**0.01**
Grand Total				**39.52**	**8.15**

Source: Departmental Records

APPENDIX 2.15

(Refer to Para 2.5.6)

Misclassification of revenue expenditure as capital expenditure for FY 2024-25

Sl. No.	Number and Name of Grant/ Department	No. of Sanction Order	Misclassified Amount (₹ in crore)	Major Head as per Voucher	Major Head under which booking was to be made	Audit Observation
1	24-Health and Family Welfare (4210-01-110-014-52-00)	NA	0.26	4210	2210	The expenditure is on consumables. Therefore, Major Head 2210 should have been used instead of 4210 and the Detailed Head should be 21 instead of 52
2	25-Public Works (5054-03/04-337/789-001/002/003/004/007/010/011-53-00)	NA	16.43	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
3	25-Public Works (5054-03/04-337/789-001/002/003/011-53-00)	NA	13.61	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
4	25-Public Works (5054-03/04-337/789-001/002/004/011-53-00)	NA	7.37	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
5	25-Public Works (5054-03/04-337/789/796-001/002/003/004/011/013-53-00)	NA	36.83	5054	3054	The work being in the nature of repairs, Major Head 3054 should have been used instead of 5054 and the Detailed Head should be 19 instead of 53
6	38-Minority Affairs and Madrasah Education (4225-04-102-002-53-00)	450(7)/MA&ME Dt. 22.04.2024	0.23	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53

7	38-Minority Affairs and Madrasah Education (4225-04-102-002-53-00)	1788/MA&ME Dt. 08.08.2024	3.21	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53
8	38-Minority Affairs and Madrasah Education (4225-04-102-001-53-00)	309/MA Dt. 07.04.2024	0.06	4225	2225	The asset not being owned by Government, Major Head 2225 should have been instead of 4225 and the Detailed Head should be 35 instead of 53
9	72-Urban Development and Municipal Affairs (4217-60-789-004-53-00)	NA	343.79	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
10	72-Urban Development and Municipal Affairs (4217-60-001-004-53-00)	NA	423.65	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
11	72-Urban Development and Municipal Affairs (4217-60-192-001-53-00)	NA	177.21	4217	2217	The asset being owned by Urban Local Bodies, Major Head 2217 should have been used instead of 4217 and the Detailed Head should be 35 instead of 53
12	58-Paschimanchal Unnayan Affairs (4575-60-800-00-001-53-00)	1476/PUA-12011(11)/1/2023-SECTION(PUA) dt. 13.09.2024, 528/PUA-12011(11)/10/2025-SECTION(PUA) & 522/PUA-12011(11)/1/2023-SECTION(PUA) dt. 25.03.2025	9.19	4575	2575	The subhead description itself indicates that the assets are created for Paschimanchal Unnayan Parishad, which is an autonomous body. Therefore, Major Head 2575 should have been used instead of 4575 and the Detailed Head should be 35 instead of 53.
Total			**1,031.84**			

Source: Appropriation Accounts

APPENDIX 2.16

(Refer to Para 2.5.8)

DDO-wise rush of expenditure in selected Grants during FYs 2023-24 and 2024-25

Name of Grant	Year	Name of DDO	Expenditure during the Financial Year	Expenditure during January of the year	Expenditure during February of the year	Expenditure during March of the financial year	Expenditure during last quarter of the financial year	Percentage of last quarter expenditure to total expenditure	Percentage of expenditure for March to total expenditure
			(₹ in crore)						
21-Food & Supplies	2023-24	Director of Finance (CABFSF002)	6,660.82	912.65	132.09	310.81	1,355.55	20.35	4.67
	2024-25*		11,655.33	5,259.59	2,693.79	363.81	8,317.19	71.36	3.12
38- Minority Affairs and Madrasah Education	2023-24	BDO-Kalna-I (BUFPRA002)	1.86	0.00	0.00	1.48	1.48	79.57	79.57
	2024-25		2.09	0.05	0.05	1.35	1.45	69.38	64.59
	2023-24	BDO-Kalna-II (BUFPRA003)	0.60	0.18	0.04	0.35	0.57	95.00	58.33
	2024-25		1.17	0.36	0.12	0.35	0.83	70.94	29.91
	2023-24	DOMA-Purba Bardhaman (BUAHMA005)	1.52	0.05	0.09	0.59	0.73	48.03	38.82
	2024-25		1.85	0.10	0.20	0.64	0.94	50.81	34.59
	2023-24	BDO-Raina-I (BUAPRA007)	1.87	0.00	0.00	1.87	1.87	100.00	100.00
	2024-25		1.44	0.04	0.67	0.73	1.44	100.00	50.69
	2023-24	BDO-Beldanga-II (MUBPRA003)	0.33	0.00	0.00	0.05	0.05	15.15	15.15
	2024-25		1.25	0.18	0.03	0.48	0.69	55.20	38.40

Source: Departmental Records & Voucher Level Computerisation Data

**Director of Finance, Food & Supplies Department, inter alia, stated that during the last quarter of FY 2024-25, fund of ₹ 5,230.79 crore and of ₹ 2,133.67 crore were refunded to the Finance Department of West Bengal in the month of January 2025 and February 2025 respectively after receipt of subsidy from GoI. These amounts were shown in the figure of expenditure of those months.*

APPENDIX 2.17

(Refer to Para 2.7.1)

Details of schemes in which amount were withdrawn as an advance from the Contingency Fund during FY 2024-25

Sl. No.	Nomenclature of the scheme	Date of Sanction	Original Budget	Supplementary Budget	Total	Expenditure	Saving/Excess	Advance from Contingency Fund
			(₹ in crore)					
1	**06-4404-00-789-001** Rural Dairy Extension	18-07-2024	0.00	0.88	0.88	0.88	0.00	0.07
2	**19-2070-00-108-001** Direction and Administration	20-11-2024	0.00	0.01	0.01	0.01	0.00	0.01
3	**19-4059-60-051-020** Construction & upgradation of Fire Stations	05-02-2025	0.00	0.02	0.02	0.02	0.00	0.02
4	**21-2408-02-800-012** Payment of compensation for construction of Food Storage/ Warehouse	06-02-2025	0.00	0.00	0.00	0.00	0.00	0.47
5	**21-4408-02-800-001** Acquisition of land	28-05-2024	3.00	0.93	3.93	1.52	-2.41	0.47
6	**24-4210-01-110-014** District, Sub-Division and other Urban Hospitals	20-01-2025	0.00	4.68	4.68	1.26	-3.42	1.26
7	**25-5054-03-337-001** Development of State Roads (Construction)	21-03-2025	0.00	0.00	0.00	0.00	0.00	1.44
8	**25-5054-03-800-001** Development of State Roads (other than BMS)	between 29-07-2024 to 02-12-2024	0.00	3.90	3.90	3.80	-0.10	0.29
9	**25-5054-04-337-002** Development of State Roads- District Roads	between 02-07-2024 to 11-11- 2024	0.00	37.10	37.10	37.06	-0.04	8.24
10	**32-2701-80-001-001** General Administration	17-03-2025	0.00	0.00	0.00	0.00	0.00	0.10
11	**32-2711-01-001-003** Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector	between 24-06-2024 to 03-07- 2024	0.00	0.63	0.63	0.63	0.00	0.47
12	**32-4700-02-800-001** Special Repair to Kangsabati Reservoir Project	06-06-2024	0.00	0.02	0.02	0.02	0.00	0.01
13	**32-4700-04-800-001** Works for Teesta Barrage Project	27-12-2024	0.00	2.23	2.23	2.16	-0.07	2.16
14	**32-4711-01-103-562** Special Repair to flood damaged infrastructures	between 08-07-2024 to 01-08-2024	0.00	0.27	0.27	0.27	0.00	0.27
15	**32-4711-03-103-107** Dredging of drainage channels including purchase of new machinery and equipment	between 31-01-2025 to 23-03-2025	0.00	0.13	0.13	0.13	0.00	2.12

Sl. No.	Nomenclature of the scheme	Date of Sanction	Original Budget	Supplementary Budget	Total	Expenditure	Saving/Excess	Advance from Contingency Fund
			(₹ in crore)					
16	**53-3056-00-001-001** The Offices of the D.I.G., I.W.T. (Navigation Cell)	03-07-2024	0.00	0.33	0.33	0.33	0.00	0.33
17	**53-5056-00-800-004** Ferry services across the river Hooghly at selected sites	29-08-2024	0.00	0.49	0.49	0.49	0.00	0.49
18	**68-2235-60-200-076** Compensation for Police Personnel Killed/Injured on duty and other Ex-gratia Payments (other than Acid Victims)	between 11-06-2024 to 13-03-2025	0.00	0.11	0.11	0.11	0.00	0.54
19	**69-4235-01-201-005** Acquisition of Land for Refugee Colonies	between 24-05-2024 to 25-03-2025	0.00	9.90	9.90	9.90	0.00	7.88
20	**72-4216-02-101-021** Development of Infrastructure in Salt Lake	15-07-2024	0.00	0.10	0.10	0.10	0.00	0.10
21	**73-4216-01-106-083** Acquisition -Cost of Land for different purposes as required by CD, HG, NVF & NCC	25-04-2024	0.00	0.22	0.22	0.22	0.00	0.22
Grand Total			**3.00**	**61.95**	**64.95**	**58.91**	**-6.04**	**26.96***

Source: Data received from Pr. AG (A&E), West Bengal

Difference of ₹ 0.01 crore with **Table 2.16 is due to rounding off.*

APPENDIX 3.1

(Refer to Para 3.5)

Department-wise Details of Outstanding UCs at the end of FY 2024-25

Sl. No.	Grant No. and Name of the Department	Outstanding UCs at the end of FY 2024-25	
		No. of UCs	Amount (₹ in crore)
1	03-Council of Ministers	769	23.10
2	04-Agricultural Marketing	755	57.43
3	05-Agriculture	2,293	307.29
4	06-Animal Resources Development	38,300	1,866.51
5	07-Backward Classes Welfare	15,362	4,753.55
6	08-Co-operation	5,722	1,615.73
7	11-Micro, Small and Medium Enterprises and Textiles	5,084	680.57
8	14-Mass Education Extension and Library Services	16,709	648.51
9	15-School Education	4,702	6,881.36
10	16-Environment	830	220.96
11	18-Finance	21,849	494.57
12	20-Fisheries	11,222	1,001.06
13	21-Food and Supplies	224	657.00
14	22-Food Processing Industries and Horticulture	455	244.97
15	23-Forests	666	264.95
16	24-Health and Family Welfare	48,035	35,112.96
17	25-Public Works	33	19.13
18	28-Housing	240	234.07
19	30-Information and Cultural Affairs	4,450	1,981.32
20	31-Information Technology and Electronics	135	524.73
21	32-Irrigation and Waterways	28	25.24
22	33-Correctional Administration	17	0.84
23	34-Judicial	138	74.51
24	35-Labour	4,652	3,362.99
25	37-Law	4	3.50
26	38-Minority Affairs and Madrasah Education	20,672	7,999.99
27	40-Panchayats and Rural Development	14,312	7,133.38
28	41-Parliamentary Affairs	1,822	37.65
29	42-Personnel and Administrative Reforms	35	8.81
30	43-Power	214	3,749.74
31	45-Public Health Engineering	2,726	3,468.32
32	49-Youth Services and Sports	20,732	1,756.63
33	50-Sunderban Affairs	631	133.34
34	51-Technical Education, Training and Skill Development	884	856.37
35	52-Tourism	277	276.31
36	53-Transport	475	155.32
37	55-Water Resources Investigation & Development	86	131.17
38	58-Paschimanchal Unnayan Affairs	860	903.06
39	59-Self-Help Groups & Self-Employment	3,169	3,116.30
40	62-North Bengal Development	77	152.61
41	65-Tribal Development	13,552	3,830.61
42	68-Home and Hill Affairs	8,089	3,839.43

Sl. No.	Grant No. and Name of the Department	Outstanding UCs at the end of FY 2024-25	
		No. of UCs	Amount (₹ in crore)
43	69-Land & Land Reforms and Refugee Relief & Rehabilitation	952	34.14
44	70-Higher Education	2,718	1,395.19
45	71-Planning and Statistics	287	179.47
46	72-Urban Development and Municipal Affairs	39,573	25,555.89
47	73-Disaster Management and Civil Defence	6,805	835.38
48	74-Women & Child Development and Social Welfare	53,014	6,243.99
49	75-Industry, Commerce and Enterprises	347	2,686.67
50	76-Science & Technology and Biotechnology	1,204	101.48
51	78-Non-Conventional and Renewable Energy Sources	64	48.30
Total		**3,76,251**	**1,35,686.44**

Source: Office of the Pr. Accountant General (A&E), West Bengal

APPENDIX 3.2

(Refer to Para 3.6)

Department-wise Details of Outstanding AC Bills at the end of FY 2024-25

Sl. No.	Grant No. and Name of the Department	Outstanding AC Bills at the end of FY 2024-25	
		No. of Bills	Amount (₹ in crore)
1	01-Legislative Assembly Secretariat	5	2.28
2	02-Governor's Secretariat	9	0.05
3	03-Council of Ministers	8	0.26
4	04-Agricultural Marketing	27	2.81
5	05-Agriculture	57	4.99
6	06-Animal Resources Development	12	4.66
7	07-Backward Classes Welfare	28	5.91
8	08-Co-operation	2	0.02
9	10-Consumer Affairs	12	3.31
10	11-Micro, Small and Medium Enterprises and Textiles	7	0.07
11	14-Mass Education Extension and Library Services	4	0.13
12	15-School Education	14	0.83
13	16-Environment	1	0.00
14	18-Finance	101	10.95
15	19-Fire & Emergency Services	7	1.49
16	20-Fisheries	12	0.44
17	21-Food and Supplies	64	3.72
18	23-Forests	1	0.00
19	24-Health and Family Welfare	182	20.04
20	25-Public Works	20	0.61
21	28-Housing	12	5.65
22	30-Information and Cultural Affairs	115	2.89
23	31-Information Technology and Electronics	6	0.21
24	32-Irrigation and Waterways	1	0.00
25	33-Correctional Administration	38	0.19
26	34-Judicial	8	12.28
27	35-Labour	9	0.69
28	37-Law	7	1.44
29	38-Minority Affairs and Madrasah Education	14	0.79
30	40-Panchayats and Rural Development	544	63.42
31	41-Parliamentary Affairs	16	0.47
32	42-Personnel and Administrative Reforms	39	3.39
33	45-Public Health Engineering	4	0.50
34	49-Youth Services and Sports	22	1.80
35	50-Sunderban Affairs	3	0.87
36	51-Technical Education, Training and Skill Development	5	3.40
37	52-Tourism	10	0.67
38	53-Transport	42	54.20
39	55-Water Resources Investigation & Development	15	3.74

Sl. No.	Grant No. and Name of the Department	Outstanding AC Bills at the end of FY 2024-25	
		No. of Bills	Amount (₹ in crore)
40	59-Self-Help Groups & Self-Employment	3	0.04
41	61-Chief Minister's Office	2	0.01
42	62-North Bengal Development	4	3.97
43	65-Tribal Development	6	0.68
44	68-Home and Hill Affairs	948	265.16
45	69-Land & Land Reforms and Refugee Relief & Rehabilitation	66	2.44
46	70-Higher Education	27	1.01
47	71-Planning and Statistics	9	0.31
48	72-Urban Development and Municipal Affairs	2	0.09
49	73-Disaster Management and Civil Defence	1,590	31.76
50	74-Women & Child Development and Social Welfare	293	44.05
51	75-Industry, Commerce and Enterprises	13	0.11
52	76-Science & Technology and Biotechnology	8	0.17
Total		**4,454**	**568.98**

Source: Office of the Pr. Accountant General (A&E), West Bengal

APPENDIX 3.3

(Refer Paragraph 3.6.1. (III))

Refund of unspent advances by the test-checked DDOs

Sl. No.	Name of DDO	Purpose of drawal of advances	Number of AC bills involved	Advance drawn	Amount Refunded	Percentage of refund	Holding of unspent amount beyond 60 days	Cases where entire amount of advance was retained and refunded subsequently		
				(₹ in crore)				No. of cases involved	Amount involved (₹ in crore)	Delay Period beyond 60 days
1	SP, Murshidabad	Lok Sabha Election 2024	32	29,57,66,000	7,65,92,107	25.90	50 to 131 days	3	4.32	84 and 118 days
2	SP, Malda	Lok Sabha Election 2024	32	25,63,43,000	5,19,25,943	20.26	69 to 130 days	4	0.17	87 and 91 days
3	SP, Purba Medinipur	Panchayat Election 2023 and Lok Sabha Election 2024	29	32,56,17,000	6,98,03,664	21.44	6 to 463 days	2	0.07	19 and 21 days
4	SP, Paschim Medinipur	Lok Sabha Election 2024 and Assembly Bye-Election 2024	14	36,39,91,000	3,37,20,217	9.26	37 to 144			
5	SP, Bankura		23	30,20,57,978	7,30,76,586	24.19	14 to 136 days			
6	SP, Birbhum		26	22,21,86,000	6,17,93,761	27.81	17 to 98 days			
Total			**156**	**176,59,60,978**	**36,69,12,278**	**20.78**		**9**	**4.56**	

Source: Departmental Records

APPENDIX 3.4

(Refer to Para 3.7.1 (I))

Funds lying in PD Accounts for periods exceeding two years

	Scheme Description	Amount (₹ in crore)
(I) District Magistrate, North 24 Parganas		
1	Seminar & Awareness (ID No. 975)	18,30,463
2	M. I. Census / Census-2011 (ID No. 983)	19,33,474
3	Hiring Charge of Vehicle for Org Enfor. Act (ID No. 871)	2,194
4	Const. of Com. Room Toilet & Drinking Water and Other Grants For Madrasa Education (ID No. 878)	25,47,705
5	Morgues (ID No. 881)	2,00,000
6	E-Governance / Sevottam (ID No. 882)	1,71,235
7	Gitanjali (ID No. 885)	1,25,250
8	Kanyashree Prakalpa (ID No. 886)	2,258
9	Computer (ID No. 887)	7,626
10	Computer / Mis Cell in the Office of the BDO / NRDMS (ID No. 899)	13,711
11	Own Fund (ID No. 901)	1,000
12	O.E / COTN / O.C (ID No. 909)	88,145
13	Admn / S.H.G.S./RTC Training (ID No. 917)	1,52,62,194
14	Sports (ID No. 941)	20,064
15	House Building / Road G (ID No. 953)	20,51,994
16	Flood Control / Calamity Relief Fund (Aila,09) (ID No. 961)	56,25,541
17	Animal Husbandry (ID No. 962)	8,50,000
18	Cultural Affairs (ID No. 998)	3,51,229
19	Miscellaneous (ID No. 999)	87,29,357
20	P. W. Cess / Road Cess Grant / Grants-in-Aid (ID No. 1014)	8,57,530
21	World Environment Day (ID No. 1027)	4,465
22	CENSUS-2011/ CENSUS of Ground Water (ID No. 1031)	23,380
23	Training / Awareness / RTC (ID No. 1035)	36,000
24	Dist. Level Training (ID No. 1039)	1,20,771
25	Minority Dev. of Fin. Corpn (ID No. 1042)	1,05,226
26	P.S.G.Y. Health / Disability Certificates (ID No. 1055)	40,000
27	Disaster Management Programme (ID No. 1066)	1,05,227
28	Stipend & Scholarships (ID No. 1073)	32,000
29	Development / Rehabilitation Of Minority Women (ID No. 1084)	4,83,600
30	Recurring Compensation (ID No. 1093)	1,00,000
31	Railway / Road etc. Compensation Grant on Accident (ID No. 1095)	20,000
32	MSDP for Minorities (ID No. 1118)	21,95,450
33	Land Purchase (ID No. 20291)	3,84,25,790
34	Aamar Fasal Aamar Gola (ID No. 21827)	18,920
35	Lok Sabha Election 2019 (ID No. 22747)	66,173
36	District Library Office Related Fund (ID No. 22764)	12,00,000
37	Municipal Election Fund (SEC) (ID No. 23680)	4,317
38	Scheme for Development of SSI (ID No. 23810)	81,93,600
39	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 888)	7,46,681
40	Disaster Management Programme (ID No. 1066)	9,43,00,409
	Total	**18,68,92.979**
(II) District Magistrate, Malda		
1	Beautification of Malda Youth Hostel (ID No.7266)	5,00,000
2	Dev. & Tourism of Individual Spot (Gour, Adina,etc.) (ID No.7268)	16,214
3	Improvement of Road under Tourism Deptt. (ID No.7271)	3,979

	Scheme Description	Amount (₹ in crore)
4	ICDS Fund (ID No.7311)	33,84,508
5	Campus Works, Stadium, Playgrounds etc. (ID No.7476)	4,13,631
6	RIDF – XV (ID No.7496)	534
7	EWS Housing Scheme "Gitanjali" (ID No.7526)	1,377
8	Uttar Banga Unnayan Parishad (ID No.7757)	17,49,493
9	Misti Mela, Malda 823 (ID No.20655)	823
10	RIDF – XXII (ID No.20796)	1,82,05,155
11	Preparation & Publication of Malda (ID No.20944)	17,76,000
12	Survey of Wakf Estates under DL & LRO, Malda (ID No.20952)	10,207
13	Upgradation of Labour Room, OT, Water Facility and Others 2017-2018 (ID No.21843)	20,21,722
14	Prevention and Control of Vector Borne Diseases (ID No.22047)	1,15,603
15	POA & PCR Act For the Backward Classes & Tribal (ID No.22845)	7,694
16	Security Money of Jungle Kannay (ID No.23280)	10,000
17	EVM - State Election Commission (ID No.23671)	3,13,489
18	Jai Johar Mela (ID No.24056)	3,00,000
19	SRER 2023 (ID No.24073)	2,02,333
20	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 20600)	1,48,84,807
	Total	**4,39,17,569**
(III) District Magistrate, Uttar Dinajpur		
1	Graveyard (ID No. 8556)	31,25,745
2	National Fibre Mission-BRGF (ID No. 8558)	9,15,080
3	DLIT (District Level Enquiry Team) (ID No. 8560)	12,88,295
4	Widening & strengthening, Rd Bhulkisamaspur (ID No. 8570)	44,38,758
5	Minor Works Grant Fund (ID No. 8576)	16,79,552
6	U.B.U.P (Dev. and Promotional Scheme) (ID No. 8596)	1,00,425
7	Mass Education Ext. Deptt. Fund (ID No. 8621)	1,25,000
8	D.P.S.F. (ID No. 8642)	3,210
9	Development Grant (State Plan) (ID No. 8669)	35,000
10	Construction of Morgues (ID No. 8671)	5,72,951
11	Vocational Training (ID No. 8676)	73,000
12	Computer (Dev) (ID No. 8680)	2,39,383
13	Pulse Polio (ID No. 8704)	6,895
14	Annapurna (ID No. 8705)	2,98,452
15	Rajiv Gandhi Akshay Urja Diwas (ID No. 8708)	69,860
16	Chash-O-Basobaser Bhumi-Dan Prakalpo (ID No. 8712)	7,380
17	Fund for Heritage Conservation (ID No. 8715)	70,448
18	Adhikar Housing Scheme-Spl. BRGF (ID No. 8722)	17,10,000
19	Tourism Fund (ID No. 8723)	25,96,199
20	Bureau of Applied Economics & Stat (DLMC) (ID No. 20722)	2,02,495
21	North Bengal Development Fund (ID No. 20743)	59,733
22	Pathasathis / Motels (ID No. 20987)	3,00,201
23	Lok Sabha Election, 2019 (ID No. 22724)	1,26,361
24	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 8604)	3,37,84,853
	Total	**5,18,29,276**
(IV) District Magistrate, Purba Medinipur		
1	Awareness Generation on Disaster Management (ID No. 12661)	1,89,860
2	Boundary Walls of Graveyards for Minority Committee (ID No. 12712)	10,09,213
3	R.T.C. (New Regional Training Centre) (ID No. 12729)	5,52,986
4	Honorarium of Minority MSS/SS/MSK (ID No. 12735)	5,71,790
5	Literacy Programme (ID No. 12762)	99,051
6	Natural Fibre Mission (ID No. 12777)	2,96,661
7	Other Charge / Other Expenditure / Wages (ID No. 12798)	1,250
8	Administrative Office Building at Nimtour (ID No. 12805)	68,41,134

	Scheme Description	Amount (₹ in crore)
9	Sabala (ID No. 12900)	737
10	Pather Sathi (Motel) (ID No. 20876)	28,02,149
11	Paschim Banga Society for Skill Development (ID No. 21269)	18,564
12	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 13001)	76,71,402
	Total	**2,00,54,797**
(V)	**District Magistrate, Bankura**	
1	Purchase of Computer Articles For Office Use (ID No. 18666)	1,71,274
2	Annapurna Scheme 001_001 (ID No. 18980)	12,75,086
3	ARWSP 001_001 (ID No. 19026)	7,36,467
4	WBPCB 001_001 (ID No. 19287)	1,017
5	District Youth Affairs, Bankura (ID No. 19324)	1,232
6	'Adhikar' under Spl. BRGF 001_001 (ID No. 19335)	1,18,82,500
7	RTC Fund 001_001 (ID No. 19371)	3,92,953
8	Natural Fibre Mission (ID No. 19407)	33,28,207
9	D.I.C.O. 001_001 (ID No. 19412)	1,64,000
10	Construction of Dist. Planning Cell (ID No. 20169)	17,812
11	Contingencies for Mines & Minerals / E-Auction & Misc. in r/o DL & LRO (ID No. 20910)	91,362
12	Sahay Programme (ID No. 24097)	15,00,000
13	District Planning Officer, Bidhayak Elaka Unnayan Prakalpa (BEUP) (ID No. 19362)	1,33,46,527
	Total	**3,29,08,437**
	Grand Total	**33,56,03,058**

Source: Departmental figures

APPENDIX 3.5

(Refer to Para 3.8)

Expenditure misclassified under Minor Head 800-Other Expenditure during FY 2024-25

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
1	5	2401-00-800-007	0.70	e-Governance in agriculture	2401-00-001-Direction and Administration
2	6	2235-60-800-004	0.07	Pension to the Employees of West Bengal Veterinary Council	2235-60-102-Pension under Social Security Schemes
3	15	2202-01-800-004	17.64	Establishment of a Board for Primary Education.	2202-01-188- Assistance to Autonomous Bodies
4		2202-01-800-009	3.12	State Board of Primary Education	2202-01-188- Assistance to Autonomous Bodies
5		2202-01-800-024	0.32	Development of District Primary School Council.	2202-01-188- Assistance to Autonomous Bodies
6		2202-01-800-044	36.56	District Primary Schools Council / Board	2202-01-188- Assistance to Autonomous Bodies
7		2202-02-800-029	0.17	Improvement of Buildings of Jr. High Schools	2202-02-110- Assistance to Non-Govt. Secondary Schools
8		2202-02-800-037	6.36	Provision for Improvement of School Environment and Creation of Assets	2202-02-110- Assistance to Non-Govt. Secondary Schools
9		4202-01-800-005	24.38	Infrastructure Facilities for Elementary/ Secondary Education Programme under RIDF.	4202-01-201- Elementary Education/ 202 Secondary Education.
10	16	3435-04-800-002	0.21	Waste Management Programme including Hazardous Chemicals,	3435-04-103- Prevention of air and water pollution

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
				Waste and Plastics	
11	23	2406-01-800-004	1.75	Publicity-Cum-Extension	2406-01-001-26-Publicity
12		2406-01-800-024	0.10	Intensification of management	2406-01-001- Direction and Administration
13		2406-02-800-002	0.49	Rewards for Control of Wild Animals	2406-02-110- Wild Life Preservation
14		2406-02-800-003	8.80	Compensation for Wildlife Depredation	2406-02-110- Wild Life Preservation
15		4210-01-800-021	3.27	Mental Hospitals	4210-01-110- Hospitals and Dispensaries
16	25	2059-80-800-002	0.22	Research and in-service training	2059-80-003- Training
17		3054-04-800-001	74.38	Other Expenditure under P W Department	3054-04-105- Maintenance and Repairs
18		3054-04-800-002	118.65	Other Expenditure under P W (Roads) Department	3054-04-105- Maintenance and Repairs
19		3054-80-800-005	0.05	Contributions to Indian Road Congress-Contribution by P W Department	3054-80-001- Direction and Administration- 32-Contribution
20		4059-01-800-001	3.17	Works related to system for Data, Voice, Internet connectivity and ICT Services	4059-01-001- Direction and Administration
21		5054-03-800-001	4.90	Development of State Roads (other than BMS)	5054-03-337- Road Works
22	30	2205-00-800-006	0.24	State Academy of Music	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
23		2205-00-800-007	1.50	Awards (for drama, music etc.)	Minor head -102 Promotion of Arts and Culture
24		2205-00-800-013	0.18	Bhaskar Bhavan	Minor head 001-Direction and Administration as

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
					expenditure relates to pay, DA etc.
25	32	4700-01-800-001	48.98	Special Repair to Mayurakshi Reservoir Project	4700-01-101-Works related to Irrigation
26		4700-02-800-001	7.82	Special Repair to Kangsabati Reservoir Project	4700-02-101 Works related to Irrigation
27		4700-03-800-001	10.54	Special Repair to Barrage & Irrigation System of Damodar Valley Project	4700-03-101-Works related to Irrigation
28		4700-04-800-001	15.21	Works for Teesta Barrage Project	4700-04-101-Works related to Irrigation
29	33	2056-00-800-001	0.01	Modernisation of Prison Administration	2056-00-101-Jails
30	34	2014-00-800-017	1.91	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	2014-00-118 Computerization of District and Sub-ordinate Courts
31	38	2225-04-800-004	197.92	Contribution to the Board of Wakfs, West Bengal	2225-04-199 Assistance to Other Non-Government Institutions
32	40	2515-00-800-032	2.53	Assistance to Panchayati Raj Bodies for Community Healthcare Management Initiative (CHCMI) for women and children	2515-00-101-Panchayati Raj
33		2215-01-800-029	2.07	Monitoring Cell and Investigation Unit	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
34	51	2203-00-800-007	0.51	Strengthening of Technical Education Services	2203-00-103-Technical Schools
35	53	5055-00-800-008	0.46	Computerization & maintenance of computers	5055-00-001- Direction and Administration
36		5056-00-800-002	43.13	Expansion of Inland Water Transport (IWT) and Infrastructure Development of IWT	5056-00-101 Landing Facilities
37		5056-00-800-004	3.37	Ferry services across the river Hooghly at selected sites	5056-00-104 Navigation
38		5056-00-800-008	2.09	Acquisition of Ferry Vessels/LCTs	5056-00-104 Navigation
39	55	4702-00-800-010	0.69	Survey and Investigation of ground water and Surface water Resources	4702-00-101/102 (Surface water/ Ground water)
40		4702-00-800-022	17.50	Artificial Recharge to Ground Water and Rain Water Harvesting	4702-00-102 Ground Water
41	70	2202-03-800-007	2.29	Assistance to West Bengal Council of Higher Education	Minor head 188- Assistance to Autonomous Bodies
42		2202-03-800-014	0.12	Assistance to West Bengal Council of Higher Education	Minor head 188- Assistance to Autonomous Bodies
43	73	2070-00-800-026	2.75	National Volunteer Force (a) Directorate of National Volunteer Force.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
44		2070-00-800-033	15.63	National Volunteer Force District Battalions	Minor head 001 - Direction and Administration as

Sl. No.	Grant/ Appropriation No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
				Bangia Agragami Dal-1st Biskarma Battalion	expenditure relates to pay, DA etc.
45		2070-00-800-034	14.35	National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
46		2070-00-800-037	5.77	NVF District Battalions-Administration of Regular Establishment.	Minor head 001 - Direction and Administration as expenditure relates to pay, DA etc.
47		2852-80-800-003	0.03	State Govt. Grant for Promotion of Industrial Infrastructure including Land Bank and Database Management	2852-80-104 Industrial Promotion
48		2852-80-800-009	4.30	New incentive scheme for encouraging the setting up of new industrial units	2852-80-104 Industrial Promotion
49	79	2852-80-800-041	0.33	Darjeeling Ropeway Company	2852-80-001 Direction and Administration
Total			**707.55**		

Source: Finance Accounts,2024-25, VLC data and Report on Review of Annual Financial Statement of the Government of West Bengal for 2025-2026 by the office of the Principal AG (A&E)

APPENDIX 3.6

(Refer to Para 3.8)

Receipts misclassified under Minor Head 800-Other Receipts during FY 2024-25

Sl. No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Receipts	Correct Classification
1	0029-00-800-001	0.32	Receipts in connection with Survey and Settlement operations	0029-00-106- Receipts on account of Survey and settlement operations
2	0030-03-800-001	11.66	Fees for copies of Registered Documents	0030-03-104- Fees for registering documents
3	0043-00-800-001	673.23	Other Receipts on Taxes and Duties on Electricity	0043-00-101- Taxes on consumption and sale of Electricity
4	0049-04-800-017	0.04	House Building Advances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
5	0049-04-800-018	0.99	Advance for Purchase of Motor Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
6	0049-04-800-019	0.44	Advance for Purchase of Other Conveyances	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
7	0049-04-800-020	0.19	Advance for Purchase of Computer	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
8	0049-04-800-062	0.05	House Building Advances to AIS Officers	The appropriate HoA shall be 0049-04-118-Interest on Loans to Government Servants
9	0070-01-800-008	0.02	Licensee Fees of Law Clerk	0070-01-501- Services and Service Fees
10	0070-01-800-009	0.00*	Admission Fees for Enrolment of Law Clerks	0070-01-501- Services and Service Fees
11	0070-60-800-015	0.01	Disposal of unserviceable utility goods of WBNVF-Sale Proceeds	0070-60-106-Civil Defence
12	0202-01-800-003	1.10	Other Collections from General Education	0202-01-600-General
13	0202-03-800-001	14.77	Receipts from Sports and Games	0202-03-101-Physical Education-Sports and Youth Welfare
14	0202-03-800-002	10.41	Receipts from Youth Welfare Activities in respect of N.C.C.	0202-03-101-Physical Education-Sports and Youth Welfare
15	0210-01-800-010	32.03	Collection from Miscellaneous Service Fees	0210-01-501- Services & Service Fees

Sl. No.	Details of Head under which booking was wrongly classified	Amount (₹ in crore)	Nature of Expenditure	Correct Classification
16	0406-01-800-001	0.09	Northern Circle-Timber	0406-01-101- Sale of timber and other forest produce
17	0406-01-800-002	0.00*	Northern Circle-Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
18	0406-01-800-007	4.51	Western Circle - Timber	0406-01-101-Sale of timber and other forest produce
19	0406-01-800-008	0.32	Western Circle - Firewood and Charcoal	0406-01-101-Sale of timber and other forest produce
20	0406-01-800-009	0.00*	Western Circle - Bamboos	0406-01-101-Sale of timber and other forest produce
21	0406-01-800-010	0.00*	Western Circle- Grazing and fodder grass	0406-01-101-Sale of timber and other forest produce
22	0406-01-800-011	0.10	Western Circle - Other minor produce	0406-01-101-Sale of timber and other forest produce
23	1475-00-800-004	0.01	Receipts as Processing Fee of Coastal Regulation Zone (CRZ) Clearance	1475-00-501- Services & Service Fees
	Total	**750.29**		

Source: Finance Accounts,2024-25, VLC data and Report on Review of Annual Financial Statement of the Government of West Bengal for 2025-2026 by the office of the Principal AG (A&E).

Note: (*) indicates cases where the amount involved comes to 0.00 owing to depiction of amounts in crore. The actual aggregated amount involved in these four cases is ₹ 38,000.

APPENDIX 3.7

(Refer Paragraph 3.13)

Arrears of Accounts of Bodies or Authorities

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
1.	West Bengal Human Rights Commission	19(2)	2021-22	3	Yes	12-09-2025
2.	West Bengal Building and other Construction Workers' Welfare Board	19(2)	2023-24	1	Yes	12-09-2025
3.	West Bengal State Legal Services Authority	19(2)	2019-20	5	Yes	12-09-2025
4.	District Legal Service Authority, Kolkata	19(2)	-^	27	Yes	12-09-2025
5.	District Legal Service Authority, Bankura	19(2)	2021-22	3	Yes	12-09-2025
6.	District Legal Service Authority, Birbhum	19(2)	2013-14	11	Yes	12-09-2025
7.	District Legal Service Authority, Purba Bardhaman	19(2)	2021-22	3	Yes	12-09-2025
8.	District Legal Service Authority, Coochebhar	19(2)	2019-20	5	Yes	12-09-2025
9.	District Legal Service Authority, Darjeeling	19(2)	2020-21	4	Yes	12-09-2025
10.	District Legal Service Authority, Dakshin Dinajpur	19(2)	2023-24	1	Yes	12-09-2025
11.	District Legal Service Authority, Uttar Dinajpur	19(2)	2023-24	1	Yes	12-09-2025
12.	District Legal Service Authority, Hooghly	19(2)	2021-22	3	Yes	12-09-2025
13.	District Legal Service Authority, Howrah	19(2)	2008-09	16	Yes	12-09-2025
14.	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	5	Yes	12-09-2025
15.	District Legal Service Authority, Malda	19(2)	2012-13	12	Yes	12-09-2025
16.	District Legal Service Authority, Purba Medinipur	19(2)	2022-23	2	Yes	12-09-2025
17.	District Legal Service Authority, Paschim Medinipur	19(2)	2021-22	3	Yes	12-09-2025
18.	District Legal Service Authority, Murshidabad	19(2)	2017-18	7	Yes	12-09-2025
19.	District Legal Service Authority, Nadia	19(2)	2020-21	4	Yes	12-09-2025
20.	District Legal Service Authority, Purulia	19(2)	2019-20	5	Yes	12-09-2025
21.	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	5	Yes	12-09-2025
22.	District Legal Service Authority, South 24 Parganas	19(2)	-^	27	Yes	12-09-2025
23.	District Legal Service Authority, Paschim Bardhaman	19(2)	-[#]	6	Yes	12-09-2025
24.	District Legal Service Authority, Jhargram	19(2)	-[$]	5	Yes	12-09-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
25.	District Legal Service Authority, Kalimpong	19(2)	-[$]	5	Yes	12-09-2025
26.	West Bengal Unorganised Sector Workers' Welfare Board	19(3)	2022-23	2	Yes	12-09-2025
27.	West Bengal Comprehensive Area Development Corporation	19(3)	2020-21	4	Yes	12-09-2025
28.	West Bengal Central School Service Commission	20(1)	2016-17	8	Yes	12-09-2025
29.	West Bengal Regional School Service Commission (Eastern Region)	20(1)	2016-17	8	Yes	12-09-2025
30.	West Bengal Regional School Service Commission (Northern Region)	20(1)	2014-15	10	Yes	12-09-2025
31.	West Bengal Regional School Service Commission (Southern Region)	20(1)	2014-15	10	Yes	12-09-2025
32.	West Bengal Regional School Service Commission (Western Region)	20(1)	2016-17	8	Yes	12-09-2025
33.	West Bengal Regional School Service Commission (South-Eastern Region)	20(1)	2016-17	8	Yes	12-09-2025
34.	West Bengal State Council of Technical Education	20(1)	2003-04	12	No	12-09-2025
35.	Gorkhaland Territorial Administration	19(3)	2021-22	3	Yes	12-09-2025
36.	Asansol Durgapur Development Authority	20(1)	2023-24	1	Yes	12-09-2025
37.	Burdwan Development Authority	20(1)	2024-25	0	Yes	12-09-2025
38.	Bhangore Rajarhat Development Authority	20(1)	2009-10	2	No	12-09-2025
39.	Digha Sankarpur Development Authority	20(1)	2022-23	2	Yes	12-09-2025
40.	Haldia Development Authority	20(1)	2023-24	1	Yes	12-09-2025
41.	Jaigaon Development Authority	20(1)	2021-22	3	Yes	12-09-2025
42.	Midnapore Kharagpur Development Authority	20(1)	2021-22	3	Yes	12-09-2025
43.	New Town Kolkata Development Authority	20(1)	2023-24	1	Yes	12-09-2025
44.	Siliguri Jalpaiguri Development Authority	20(1)	2022-23	2	Yes	12-09-2025
45.	Sriniketan Santiniketan Development Authority	20(1)	2023-24	1	Yes	12-09-2025
46.	Gangasagar Bakkhali Development Authority	20(1)	2023-24	1	Yes	12-09-2025
47.	Tarapith Rampurhat Development Authority	20(1)	2019-20	5	Yes	12-09-2025
48.	Mukutmanipur Development Authority	20(1)	2019-20	5	Yes	12-09-2025
49.	Bakreswar Development Authority	20(1)	2023-24	1	Yes	12-09-2025
50.	Patharchapuri Development Authority	20(1)	2023-24	1	Yes	12-09-2025
51.	Changrabandha Development Authority	20(1)	2023-24	1	Yes	12-09-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
52.	Tarakeswar Development Authority	20(1)	2021-22	3	Yes	12-09-2025
53.	Gazoldoba Development Authority	20(1)	2022-23	2	Yes	12-09-2025
54.	Furfura Swarif Development Authority	20(1)	2019-20	5	Yes	12-09-2025
55.	Birsingha Development Authority	20(1)	2023-24	1	Yes	12-09-2025
56.	West Bengal State NGRBA Program Management Group	20(1)	2021-22	3	Yes	12-09-2025
57.	Kolkata Metropolitan Development Authority	20(1)	2023-24	1	Yes	12-09-2025
58.	West Bengal Allied & Healthcare Council	19(2)	2023-24	1	Yes	12-09-2025
59.	West Bengal Commission for Protection of Child Rights	19(2)	2021-22	3	Yes	12-09-2025
60.	West Bengal Commission for Backward Classes	19(3)	2024-25	0	Yes	12-09-2025
61.	West Bengal Commission for Women	19(3)	2023-24	1	Yes	12-09-2025
62.	West Bengal Housing Board	19(3)	2023-24	1	Yes	12-09-2025
63.	West Bengal University of Animal & Fishery Sciences	19(3)	2022-23	2	Yes	13-10-2025
64.	West Bengal Veterinary Council	19(3)	2023-24	1	Yes	13-10-2025
65.	East Kolkata Wetland Management Authority	19(3)	2021-22	3	Yes	13-10-2025
66.	West Bengal Biodiversity Board	19(3)	2019-20	5	Yes	13-10-2025
67.	West Bengal Compensatory Afforestation Fund Management and Planning Authority	19(2)	2023-24	1	Yes	13-10-2025
68.	West Bengal Khadi & Village Industries Board	20(1)	2022-23	2	Yes	13-10-2025
69.	West Bengal Heritage Commission	19(3)	2022-23	2	Yes	13-10-2025
70.	The Commissioners for the Rabindra Setu	19(3)	2023-24	1	Yes	13-10-2025
71.	Hooghly River Bridge Commissioners	19(3)	2023-24	1	Yes	13-10-2025
72.	West Bengal Electricity Regulatory Commission	19(2)	2024-25	0	Yes (Regulatory Authority)	13-10-2025
73.	Alipurduar District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
74.	Bankura District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
75.	Birbhum District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
76.	Cooch Behar District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
77.	Dakshin Dinajpur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
78.	Darjeeling District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
79.	Hooghly District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
80.	Howrah District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025

Sl. No.	Name of ABs	Audited under which Section of the CAG's (DPC) Act [Section 19(1), 19(2), 19(3), 20(1) or 20(2)]	Financial year for which last accounts have been rendered	No. of Accounts pending up to F.Y. 2024-25	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
81.	Jalpaiguri District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
82.	Jhargram District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
83.	Kalimpong District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
84.	Malda District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
85.	Murshidabad District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
86.	Nadia District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
87.	North 24 Parganas District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
88.	Paschim Bardhaman District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
89.	Paschim Medinipur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
90.	Purba Bardhaman District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
91.	Purba Medinipur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
92.	Purulia District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
93.	South 24 Parganas District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
94.	Uttar Dinajpur District Mineral Foundation	20(1)	-*	5	Yes	13-10-2025
	Total			**421**		

Note: Annual accounts received up to 30 September 2025 have been considered.

^Accounts have not been submitted since inception, i.e., from 1998-99 onwards.

#Accounts of DLSA, Paschim Bardhaman have not been submitted since inception, i.e., from 2019-20 (Date of formation: 17.05.2019) onwards.

$Accounts of DLSAs, Jhargram and Kalimpong have not been submitted since inception, i.e., from 2020-21 (Dates of formation: 03.09.2020 and 18.09.2020 respectively) onwards.

** Entrustment was received for five years (2016-17 to 2020-21), but the accounts have not yet been received.*

APPENDIX 3.8

(Refer Paragraph 3.14)

Budgetary Support to SPSEs whose accounts are not finalised

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
		Latest Accounts as per record	Equity	Loans	Guarantee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
(A) Working Government Companies												
1	Basumati Corporation Limited	2023-24	0.10	85.91	0.00	0.00	0.00	86.01	2024-25	1	Yes	-
2	Biswa Bangla Marketing Corporation Limited	2023-24	19.92	0.00	0.00	0.00	0.00	19.92	2024-25	1	Yes	-
3	Mackintosh Burn Limited	2022-23	0.16	0.00	0.00	0.00	0.00	0.16	2023-24	2	No	-
4	Mayurakshi Cotton Mills (1990) Limited	2023-24	7.76	52.54	0.00	0.00	0.00	60.30	2024-25	1	Yes	-
5	Paschimbanga Agri-Marketing Corporation Limited	2022-23	4.62	27.00	0.00	5.23	0.00	36.85	2023-24	2	Yes	-
6	Silpabarta Printing Press Limited	2023-24	0.89	6.64	0.00	0.00	0.00	7.53	2024-25	1	Yes	-
7	The Shalimar Works (1980) Limited	2023-24	1.25	521.39	0.00	0.00	0.00	522.64	2024-25	1	Yes	-
8	The State Fisheries Development Corporation Limited	2021-22	3.02	2.03	0.00	32.03	0.00	37.08	2022-23	3	Yes	-
9	The West Bengal Small Industries Development Corporation Limited	2023-24	271.04	0.00	0.00	83.68	0.00	354.72	2024-25	1	No	-
10	West Bengal Biotech Development Corporation Limited	2016-17	0.05	0.00	0.00	36.95	0.00	37.00	2017-18	8	Yes	-
11	West Bengal Essential Commodities Supply Corporation Limited	2016-17	1.08	96.00	0.00	0.00	0.00	97.08	2017-18	8	Yes	-
12	West Bengal Forest Development Corporation Limited	2023-24	5.60	0.00	0.00	0.00	0.00	5.60	2024-25	1	No	-
13	West Bengal Handicrafts Development Corporation Limited	2023-24	39.58	6.07	0.00	0.00	0.00	45.65	2024-25	1	No	-

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
		Latest Accounts as per record	Equity	Loans	Guarantee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
14	West Bengal Industrial Development Corporation Limited	2023-24	435.93	0.00	0.00	0.00	0.00	435.93	2024-25	1	No	-
15	West Bengal Industrial Infrastructure Development Corporation Limited	2022-23	0.00	111.05	0.00	228.23	0.00	339.28	2023-24	2	No	-
16	West Bengal Livestock Development Corporation Limited	2023-24	23.26	2.36	0.00	7.44	0.00	33.06	2024-25	1	No	-
17	West Bengal Mineral Development & Trading Corporation Limited	2023-24	4.43	192.30	0.00	0.00	0.00	196.73	2024-25	1	Yes	-
18	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2018-19	24.00	12.35	0.00	0.86	0.00	37.21	2019-20	6	Yes	-
19	West Bengal State Minor Irrigation Corporation Limited	2019-20	11.65	0.00	0.00	16.96	0.00	28.61	2020-21	5	Yes	-
20	West Bengal State Seed Corporation Limited	2021-22	2.50	0.00	0.00	2.21	0.00	4.71	2022-23	3	No	-
21	West Bengal Surface Transport Corporation Limited	2023-24	1.01	785.19	0.00	7.81	44.3	838.31	2024-25	1	Yes	-
22	West Bengal Tourism Development Corporation Limited	2023-24	18.00	12.24	0.00	4.72	0.00	34.96	2024-25	1	No	-
23	West Bengal Trade Promotion Organisation	2023-24	0.60	0.00	0.00	0.00	0.00	0.60	2024-25	1	No	-
24	Westinghouse Saxby Farmer Limited	2019-20	7.74	139.31	0.00	0.00	0.00	147.05	2020-21	5	Yes	-
25	West Bengal State Food Processing & Horticulture Development Corporation Limited	2020-21	0.97	10.12	0.00	3.31	0.00	14.40	2021-22	4	No	-
26	The Electro Medical & Allied Industries Limited	2023-24	16.40	37.79	0.00	0.00	0.00	54.19	2024-25	1	Yes	-
27	West Bengal Swarojgar Corporation Limited	2023-24	130.00	0.00	0.00	0.00	0.00	130.00	2024-25	1	No	-
28	West Bengal Women Development Undertaking	2022-23	0.10	0.00	0.00	0.79	0.00	0.89	2023-24	2	Yes	-
29	West Bengal Police Housing & Infrastructure Corporation Limited	2023-24	10.40	0.00	0.00	0.00	0.00	10.40	2024-25	1	No	-

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
		Latest Accounts as per record	Equity	Loans	Guaran tee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
30	West Bengal Housing Infrastructure Development Corporation Limited	2021-22	259.65	0.00	0.00	0.00	0.00	259.65	2022-23	3	Yes	-
31	New Town Kolkata Green Smart City Corporation Limited	2023-24	1.00	0.00	0.00	0.20	0.00	1.20	2024-25	1	No	-
32	Eastern Distilleries And Chemicals Limited	2021-22	0.20	30.98	0.00	1.66	0.00	32.84	2022-23	3	Yes	-
33	West Bengal State Beverage Corporation Limited	2023-24	20.00	0.00	0.00	0.00	0.00	20.00	2024-25	1	No	-
Total (A)			**1,322.91**	**2,131.27**	**0.00**	**432.08**	**44.30**	**3,930.56**				
(B) Working Statutory Corporation												
34	Calcutta State Transport Corporation	2023-24	8.62	646.78	0.00	266.00	1,226.86	2,148.26	2024-25	1	Yes	-
35	North Bengal State Transport Corporation	2023-24	5.87	528.48	0.00	40.73	206.36	781.44	2024-25	1	Yes	-
36	West Bengal State Warehousing Corporation	2019-20	3.81	0.00	0.00	1.71	0.00	5.52	2020-21	5	No	-
37	South Bengal State Transport Corporation	2022-23	11.01	447.92	0.00	0.00	136.94	595.87	2023-24	2	Yes	-
38	West Bengal Minorities Development & Finance Corporation	2019-20	150.00	1,000.33	0.00	3.44	0.00	1,153.77	2020-21	5	No	-
Total (B)			**179.31**	**2,623.51**	**0.00**	**311.88**	**1,570.16**	**4,684.86**				
(C) Inactive Government Companies												
39	Durgapur Chemicals Limited	2023-24	253.04	6.09	0.00	0.00	0.00	259.13	2024-25	1	Yes	-
40	National Iron & Steel Company (1984) Limited	2023-24	0.50	7.74	0.00	0.00	0.00	8.24	2024-25	1	No	-
41	Neo Pipes & Tubes Co. Limited	2023-24	2.20	4.12	0.00	0.00	0.00	6.32	2024-25	1	Yes	-
42	The Kalyani Spinning Mills Limited	2023-24	14.63	632.30	0.00	0.00	0.00	646.93	2024-25	1	Yes	-
43	The West Bengal Projects Limited	2018-19	0.77	0.00	0.00	0.00	0.00	0.77	2019-20	6	Yes	-
44	West Bengal Industrial Land Holdings Private Limited	2022-23	0.00	0.00	0.00	0.00	0.00	0.00	2023-24	2	No	-

Sl. No.	Name of SPSE	Equity, Loan and Guarantee by the State Government up to March 2025 to SPSEs whose accounts were in arrears										
		Latest Accounts as per record	Equity	Loans	Guarantee	Grant/ Capital Grant	Others (Subsidy)	Total (₹ in crore)	Year from which accounts are in arrears	No. of Accounts in arrear	Whether loss making	Remarks
45	West Bengal Handloom & Powerloom Development Corporation Limited	2019-20	43.01	5.74	0.00	0.00	0.00	48.75	2020-21	5	Yes	-
46	West Bengal State Leather Industries Development Corporation Limited	2022-23	3.95	12.07	0.00	0.11	0.00	16.13	2023-24	2	Yes	-
47	Carter Pooler Engineering Company Limited	2010-11	0.95	47.42	0.00	0.00	0.00	48.37	2011-12	14	No	-
48	Lily Products Limited	2022-23	0.01	234.79	0.00	0.00	0.00	234.80	2023-24	2	Yes	-
49	Krishna Silicate And Glass (1987) Limited	2006-07	0.00	82.79	0.00	0.00	0.00	82.79	2007-08	18	Yes	-
50	Pulver Ash Projects Limited	2019-20	0.00	0.00	0.00	0.00	0.00	0.00	2020-21	5	Yes	Under liquidation
51	West Bengal Plywood And Allied Products Limited	2012-13	0.09	26.78	0.00	0.00	0.00	26.87	2013-14	12	No	-
52	West Bengal Ceramic Development Corporation Limited	2022-23	2.93	74.31	0.00	0.00	0.00	77.24	2023-24	2	Yes	Under liquidation
53	West Bengal Film Development Corporation Limited	2020-21	5.20	118.79	0.00	0.00	0.00	123.99	2021-22	4	Yes	-
54	The West Dinajpur Spinning Mills Limited	2023-24	12.52	563.53	0.00	0.00	0.00	576.05	2024-25	1	Yes	-
55	WB Tea Development Corporation Limited	2018-19	47.23	107.45	0.00	0.00	0.00	154.68	2019-20	6	Yes	Under liquidation
56	Sundarban Infrastructure Development Corporation Limited*	2018-19	1.00	0.00	0.00	0.00	0.00	1.00				Liquidation order issued
Total (C)			**388.03**	**1,923.92**	**0.00**	**0.11**	**0.00**	**2,312.06**				
(D) Inactive Statutory Corporation												
57	Great Eastern Hotel Authority	2022-23	0.00	0.00	0.00	22.40	0.00	22.40	2023-24	2	Yes	-
Total (D)			**0.00**	**0.00**	**0.00**	**22.40**	**0.00**	**22.40**				
Total (A+B+C+D)			**1,890.25**	**6,678.70**	**0.00**	**766.47**	**1,614.46**	**10,949.88**				

*Source: Information received from the Office of the Pr. Accountant General (Audit-I) & (Audit-II), West Bengal; *The Sundarban Infrastructure Development Corporation Limited is not functional at present. The work of the Corporation had already been taken over by the Sundarban Development Board w.e.f 03.10.2018. Statutory Auditor was last appointed by CAG for 2018-19. Petition for wind-up of the Company was submitted to NCLT in 2020-21. Final order of Liquidation issued on 17.12.2024.*

APPENDIX 3.9

(Refer to Para 3.15)

Department-wise break-up of pending cases of Misappropriation/Losses/ Theft, etc.

Sl. No.	Name of the Department/ Corporation	Cases of Misappropriation[83] / Losses/ Theft		Reasons for the delay in final disposal of pending Cases of Misappropriation/ Losses/ Theft, *etc.*					
				Awaiting Departmental and Criminal Investigation		Departmental action initiated but not finalised		Criminal Proceedings finalised but recovery of the amount pending	
		No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)	No. of Cases	Amount (₹ in crore)
1	Land & Land Reforms and Refugee Relief & Rehabilitation	14	6.61	-	-	-	-	-	-
2	Backward Classes Welfare	1	0.20	-	-	-	-	-	-
3	Health & Family Welfare	51	101.79	-	-	-	-	-	-
4	Higher Education	5	0.75	-	-	-	-	-	-
5	Home & Hill Affairs	5	8.05	-	-	-	-	-	-
6	Judicial	3	0.03	-	-	-	-	-	-
7	Labour	2	0.01	-	-	-	-	-	-
8	School Education	9	1.31	-	-	-	-	-	-
9	Youth Services & Sports	1	0.06	-	-	-	-	-	-
10	Technical Education & Training	9	0.09	-	-	-	-	-	-
11	Mass Education Extension & Library Services	1	0.30	-	-	-	-	-	-
12	Urban Development & Municipal Affairs	2	1.71	-	-	-	-	-	-
13	Housing	6	6.12	-	-	-	-	-	-
14	Agriculture	1	0.14	-	-	1	0.14	-	-
15	Food & Supplies	11	85.34	10	80.07	1	5.27	-	-
16	Irrigation & Waterways	38	41.71	16	8.16	22	33.55	0	0.00
17	Water Resources Investigation & Development	15	31.27	9	31.08	4	0.16	2	0.03
18	Information & Cultural Affairs	7	70.64	2	0.00	5	70.64	0	0.00
19	Tourism	1	0.70	0	0.00	1	0.70	0	0.00
20	Public Health Engineering	25	41.41	9	13.75	15	27.61	1	0.05
21	Public Works	15	12.91	11	11.96	4	0.95	0	0.00
22	Power	2	0.10	-	-	-	-	-	-
	Total	**224**	**411.25**	**57**	**145.02**	**53**	**139.02**	**3**	**0.08**

Source: Departmental Records
Note 1: Reasons for the delay in final disposal of pending cases of Misappropriation/ Losses/ Theft etc. are not available.
Note 2: '-'denotes instances where no information is available

[83] *Cases reported as embezzlement and defalcation are also clubbed with misappropriation*

Glossary of Terms

Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation *vis-à-vis* the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous Bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set-up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.
Committed Expenditure	The Committed Expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages and pensions on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266(1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the Consolidated Fund of the State is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in Fiscal Deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.

Terms	Description
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.
Net Debt Available	Excess of Public Debt Receipts and Public Account Receipts over Public Debt Repayment, Public Account disbursement and payment of Interest.

List of Abbreviations used

Abbreviations	Full Form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
ACA	Additional Central Assistance
ADB	Asian Development Bank
AE	Actual Expenditure
AIIB	Asian Infrastructure Investment Bank
AIS	All India Service
APL	Above Poverty Line
ATR	Action Taken Report
AWC	Anganwadi Centre
BCW	Backward Classes Welfare
BDO	Block Development Officer
BE	Budget Estimates
BEUP	Bidhayak Elaka Unnayan Prakalpa
BOCWW Cess	Building and Other Construction Workers' Welfare Cess
BPL	Below Poverty Line
BRGF	Backward Regions Grant Fund
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAPF	Central Armed Police Forces
CE	Capital Expenditure
CESC	Calcutta Electric Supply Corporation
CFI	Consolidated Fund of India
CFS	Consolidated Fund of the State
CGST	Central Goods and Services Tax
CHC	Community Health Centre
CPI	Consumer Price Index
CSS	Centrally Sponsored Scheme
DA	Dearness Allowance
DBT	Direct Benefit Transfer
DC	Detailed Contingent
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposit and Remittance
DL & LRO	District Land & Land Reforms Office
DLMC	District Level Monitoring Committee
DLSA	District Legal Services Authority
DM	District Magistrate
DOMA	District Officer of Minority Affairs

Abbreviations	Full Form
DPC	Duties, Powers and Conditions
DPL	Durgapur Projects Limited
EAP	Externally Aided Project
ES	Economic Service
EVM	Electronic Voting Machine
EWS	Economically Weaker Section
FC	Finance Commission
FCR	Fiscal Consolidation Roadmap
FD	Fiscal Deficit
FPS	Fair Price Shop
FRBM	Fiscal Responsibility and Budget Management
F&S	Food and Supplies
FY	Financial Year
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GID	Growth Interest Differential
GoI	Government of India
GoWB	Government of West Bengal
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
GSVA	Gross State Value Added
HDPE	High-density polyethylene
HoA	Head of Account
ICDS	Integrated Child Development Scheme
ICT	Information and Communication Technology
IGAS	Indian Government Accounting Standard
IGNOAPS	Indira Gandhi National Old Age Pension Scheme
IGNWPS	Indira Gandhi National Widow Pension Scheme
IGST	Integrated Goods and Services Tax
IPDS	Integrated Power Development Scheme
JICA	Japan International Cooperation Agency
JIT	Just-in-Time
JJM	Jal Jeevan Mission
KEIIP	Kolkata Environmental Improvement Investment Program
KMC	Kolkata Municipal Corporation
MA&ME	Minority Affairs and Madrasah Education
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MH	Major Head
MoRD	Ministry of Rural Development
MoSPI	Ministry of Statistics and Programme Implementation
MSME	Micro, Small and Medium Enterprises

Abbreviations	Full Form
MSP	Minimum Support Price
MTFP	Medium Term Fiscal Plan
MTFPS	Medium Term Fiscal Policy Statement
NFHS	National Family Health Survey
NFSA	National Food Security Act
NGO	Non-Government Organisation
NITI	National Institution for Transforming India
NLM	National Level Monitoring
NMET	National Mineral Exploration Trust
NPS	National Pension System
NRLM	National Rural Livelihoods Mission
NSDL	National Securities Depositories Limited
NSDP	Net State Domestic Product
NSSF	National Small Savings Fund
NUHM	National Urban Health Mission
NTR	Non-Tax Revenue
OBC	Other Backward Class
OCASPS	Other Central Assistance Programme Scheme
OD	Overdrafts
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PAG	Principal Accountant General
PAO	Pay and Accounts Office
PB	Primary Balance
PCI	Per Capita Income
PDRD	Post-Devolution Revenue Deficit
PDS	Public Distribution System
PE	Provisional Estimates
PFMS	Public Financial Management System
PHC	Primary Health Centre
PL	Personal Ledger
PMAY	Pradhan Mantri Awas Yojna
PMGKAY	Pradhan Mantri Garib Kalyan Anna Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMJVK	Pradhan Mantri Jan Vikas Karyakram
PMKSY	Pradhan Mantri Krishi Sinchayee Yojana
PRB	Primary Revenue Balance
PRI	Panchayati Raj Institution
PSU	Public Sector Undertaking
PWD	Public Works Department
RBI	Reserve Bank of India

Abbreviations	Full Form
RCH	Reproductive and Child Health
RD	Revenue Deficit
RIDF	Rural Infrastructure Development Fund
RKSY	Rajya Khadya Suraksha Yojana
RKVY	Rashtriya Krishi Vikas Yojna
RLB	Rural Local Body
RoI	Rate of Interest
RR	Revenue Receipts
RTC	Regional Training Centre
SAP	State Armed Police
SBM	Swachh Bharat Mission
SCAF	State Compensatory Afforestation Fund
SDF	Special Drawing Facility
SDMF	State Disaster Mitigation Fund
SDRF	State Disaster Response Fund
SDRMF	State Disaster Response & Mitigation Fund
SFAR	State Finances Audit Report
SGST	State Goods and Services Tax
SHG	Self Help Groups
SNA	Single Nodal Agency
SNP	Supplementary Nutrition Programme
SP	State Plan
SPSE	State Public Sector Enterprise
SSK	Shishu Shiksha Kendra
SR	Subsidiary Rules
SRS	Sample Registration System
SS	Social Service
SSI	Small Scale Industries
ST	Scheduled Tribe
SWMA	Special Ways and Means Advances
TB	Total Budget
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilisation Certificate
UHWC	Urban Health and Wellness Centre
ULB	Urban Local Body
UPHC	Urban Primary Health Centre
VAT	Value Added tax
VLC	Voucher Level Computerisation
VVPAT	Voter Verifiable Paper Audit Trail
WBCETF	West Bengal Compensatory Entry Tax Fund

Abbreviations	Full Form
WBCGA	West Bengal Ceiling on Government Guarantee Act
WBDWSIP	West Bengal Drinking Water Sector Improvement Project
WBERC	West Bengal Electricity Regulatory Commission
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBMI&FMP	West Bengal Major Irrigation and Flood Management Project
WBNVF	West Bengal National Volunteer Force
WBPCB	West Bengal Pollution Control Board
WBPDCL	West Bengal Power Development Corporation Limited
WBPHED	West Bengal Public Health Engineering Department
WBREDA	West Bengal Renewable Energy Development Agency
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTIDF	West Bengal Transport Infrastructure Development Fund
WBTR	West Bengal Treasury Rules
WMA	Ways and Means Advances

https://cag.gov.in/ag1/west-bengal/en