

APPENDICES

APPENDIX 1.1

(Refer Paragraph 1.1 in Chapter I)

A Brief Profile of West Bengal

A. General Data

Sl. No.	Particulars	Figures
1.	Area	88,752 sq. km
2.	Population	
a.	in 2011 (All India = 122.02 crore) [#]	9.17 crore
b.	in 2022 (All India = 137.56 crore) [^]	9.86 crore
3.	Density [@] of Population (as per 2011 Census) (All India Density = 382 persons / sq. km.)	1,028 persons per sq. km
4.	Population Below Poverty Line (BPL)* (All India Average = 21.92 per cent)	19.98 per cent
5.	Literacy rate [#] (as per 2011 Census) (All India Average = 73.00 per cent)	76.30 per cent
6.	Infant mortality rate** (per 1,000 live births) (All India Average = 28 per 1,000 live births)	19
7.	Life Expectancy at birth*** (All India Average = 70.00 years)	72.30 years
8.	Gini Coefficient [§] (All India = 0.36)	
9.	Human Development Index ^{@@}	
a.	2020 (All India Average = 0.642)	---
b.	2021 (All India Average = 0.633)	---
10.	Gross State Domestic Product (GSDP) 2021-22 at current prices [§]	₹ 15,36,681 crore
11.	Per capita GSDP (Per capita GDP of India = ₹ 1,72,913)	₹ 1,56,160
12.	Per capita GSDP CAGR (2012-22) (All India = 6.84 per cent) ^{&}	11.53 per cent
13.	GSDP CAGR (2012-22) (All India = 10.11 per cent) ^{&}	11.19 per cent
14.	Population Growth (2012-22) (All India = 12.12 per cent) [^]	7.14 per cent

B. Financial Data

Sl. No.	Particulars	2019-20 to 2020-21		2020-21 to 2021-22	
	Growth Rate (in per cent)	General States	West Bengal	General States	West Bengal
a.	of Revenue Receipts	(-)4.12	3.83	25.60	20.06
b.	of Own Tax Revenue	(-)4.06	(-)0.63	25.62	17.91
c.	of Non-Tax Revenue	(-)34.63	61.78	45.46	(-)67.49
d.	of Total Expenditure	4.99	7.46	13.96	18.38
e.	of Capital Expenditure	(-)2.54	(-)18.39	28.19	34.14
f.	of Revenue Expenditure on Education	(-)0.90	11.98	11.47	5.97
g.	of Revenue Expenditure on Health	15.29	17.16	19.71	31.44
h.	of Salary and Wages	2.83	16.66	11.23	4.80
i.	of Pension	6.48	22.52	11.88	24.69
j.	of Subsidies	10.77	27.48	18.29	34.60

[@]Office of the Registrar General and Census Commissioner, Government of India

[#]Census 2011

^{*}Ministry of Statistics and Programme Implementation

^{**}SRS Bulletin

^{***}SRS Abridged Life Tables 2016-20, Page No. 6

[§]For GSDP, the information as available in the Budget Estimates 2022-23, Govt. of West Bengal

[^]Population Projections by National Commission on Population, Ministry of Health & Family Welfare

[&]National Statistics Office, Ministry of Statistics & Programme Implementation

APPENDIX 2.1*(Refer Paragraphs 2.5.2 and 2.7.1 in Chapter II)***Time Series Data on the State Government Finances**

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	131270	145975	142914	148394	178159
(i)	Own Tax revenue	52721	60732	60669	60287	71082
(a)	Goods and Service Tax	14964	27067	27307	26013	31271
(b)	Taxes on Agricultural Income	7	1	1	0	0
(c)	Taxes on Sales, Trade, etc.	12999	7813	7161	9394	9951
(d)	State Excise	9340	10622	11232	10666	13542
(e)	Taxes on Vehicles	2317	2563	2601	2336	2647
(f)	Stamps and Registration Fees	5261	5620	6026	5528	7366
(g)	Land Revenue	2875	2847	2728	2756	2743
(h)	Other taxes	4958	4199	3613	3594	3562
(ii)	Non-Tax Revenue	3117	3657	3213	5198	1690
(iii)	State's share of Union taxes and duties	49321	55776	48048	44737	65541
(iv)	Grants-in-Aid from GoI	26111	25810	30984	38172	39846
2	Misc. Capital Receipts	0	692	0	0	0
3	Recovery of Loans & Advances	214	804	67	150	58
4	Non-debt receipts (1+2+3)	131484	147471	142981	148544	178217
5	Public Debt Receipts	45743	70197	75699	75429	77581
(i)	Internal Debt	43718	69019	73682	68999	69066
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	38323	44014	57822	60844	68873
(b)	Ways and Means Advances and Overdrafts	5395	25005	15860	8155	193
(ii)	Loans and Advances from GoI	2,025	1178	2017	6430	8515
6	Total receipts in the Consolidated fund (4+5)	177227	217668	218680	223973	255798
7	Contingency Fund Receipts	0	0	0	12	0
8	Public Account Receipts	202108	232785	229078	242473	279489
9	Total Receipts of the State (6+7+8)	379335	450453	447758	466458	535287
Part B. Expenditure/ Disbursement						
10	Revenue Expenditure	141077	156374	162575	177921	210159
	Plan	37515	0	0	0	0
	Non-Plan	103562	0	0	0	0
	General Services (including Interest Payments)	52416	56865	61931	70684	78495
	Social Services	59591	68764	73089	78847	102475
	Economic Services	28582	30256	27105	27941	28835
	Grants-in-Aid and contribution	488	489	450	449	354

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
		(₹ in crore)				
11	Capital Expenditure	19368	23717	15971	13034	17484
	Plan	19373	0	0	0	0
	Non-Plan	-5	0	0	0	0
	General Services	1003	927	748	546	545
	Social Services	7606	7324	5439	3950	7437
	Economic Services	10759	15466	9784	8538	9502
12	Disbursement of Loans & Advances	-31	865	1266	2277	1102
13	Total (10+11+12)	160414	180956	179812	193232	228745
14	Repayment of Public Debt	25011	45786	40413	26890	31540
	Internal Debt	24010	44733	39282	25446	30218
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	18615	19728	23422	17291	30025
	Ways and Means Advances and Overdrafts	5395	25005	15860	8155	193
	Loans and Advances from GoI	1001	1053	1131	1444	1322
15	Appropriation to Contingency Fund	0	0	0	0	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	185425	226742	220225	220122	260285
17	Contingency Fund Disbursements	1	1	11	7	52
18	Public Accounts Disbursements	197543	224962	219463	239748	274594
19	Total disbursement by the state (16+17+18)	382969	451705	439699	459877	534931
Part C. Deficits						
20	Revenue Deficit (1-10)	-9807	-10399	-19661	-29527	-32000
21	Fiscal Deficit (4-13)	-28930	-33485	-36831	-44688	-50528
22	Primary Deficit (21-23)	-856	-4574	-5163	-10906	-13856
Part D. Other data						
23	Interest Payment	28074	28911	31668	33782	36672
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	54965	57589	61622	63131	79966
26	Ways and Means Advances/Overdrafts availed (days)	22	149	107	56	1
27	Interest on WMA/Overdrafts	1	21	11	3	0
28	GSDP (At current prices)	974700	1102283	1207823	1301017	1536681
29	Outstanding Fiscal Liabilities (year-end)	360961	393300	433475	486430**	536478**
	Guarantees including interest	8570	6623	8212	7821	16,885
30	Outstanding Guarantees (year-end) (Principal)	8545	6593	8178	7728	16885
	Outstanding Guarantees (year-end) (Interest)	25	30	34	93	0
31	Maximum amount guaranteed	15034	16050	14228	15292	15129
32	Number of Incomplete Projects	NA	NA	NA	NA	NA
33	Capital blocked in incomplete projects	NA	NA	NA	NA	NA
Part E. Fiscal health Indicators						

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
		(₹ in crore)				
I. Resource Mobilisation						
34	Own Tax Revenue/GSDP	0.054	0.055	0.050	0.046	0.046
35	Own Non-Tax Revenue/GSDP	0.003	0.003	0.003	0.004	0.001
36	Central Tax/GSDP	0.051	0.051	0.040	0.034	0.043
II. Expenditure Management						
37	Total Expdr./GSDP (%)	16.46	16.42	14.89	14.85	14.89
38	Total Revenue Expdr./Receipts (%)	107.47	107.12	113.76	119.90	117.96
39	Revenue Expdr./Total Expdr. (%)	87.95	86.42	90.41	92.08	91.87
40	Expdr. on Social Service (Total)	67374	76462	78983	84804	110207
41	Expdr. on SS/TE (%)	42.00	42.25	43.93	43.89	48.18
42	Expdr. on Eco. Service (Total)	39131	46212	37697	36677	39143
43	Expdr. on ES/TE (%)	24.39	25.54	20.96	18.98	17.11
44	CE/ TE (%)	12.07	13.11	8.88	6.75	7.64
45	CE on Social and Eco. Service	18365	22790	15222	12488	16939
46	CE on SS and ES/TE (%)	11.45	12.59	8.47	6.46	7.41
III. Management of Fiscal Imbalances						
47	Revenue Deficit/GSDP (%)	1.01	0.94	1.63	2.27	2.08
48	Fiscal Deficit/GSDP (%)	2.97	3.04	3.05	3.43	3.29
49	Primary Deficit/GSDP (%)	0.09	0.41	0.43	0.84	0.90
50	Revenue Deficit/Fiscal Deficit (%)	33.90	31.06	53.38	66.07	63.33
51	Primary Revenue Balance	18267	18512	12007	4255	4672
52	Primary Revenue Balance/GSDP	0.019	0.017	0.010	0.003	0.003
IV. Management of Fiscal Liabilities						
53	Fiscal liabilities/GSDP (%)	37.03	35.68	35.89	37.05 [#]	34.49 [#]
54	Fiscal Liabilities/RR (%)	274.98	269.43	303.31	324.81 [#]	297.52 [#]
55	Debt Receipts (Total)	127580	161383	181007	186034	197690
56	Debt Payment (Total)	104301	129044	140832	133079	147642
57	Total Debt Redemption (Principal + Interest)	132375	157955	172500	166861	184314
58	Debt Redemption(Principal+Interest)/ Total debt receipts	1.04	0.98	0.95	0.90	0.93
V. Other Fiscal health Indicators						
59	Return on Investment (in <i>per cent</i>)	0.25	0.28	0.45	0.01	0.05
60	BCR (₹ in crore)	1797	NA*	NA*	NA*	NA*
61	Financial Assets/ Liabilities	0.35	0.38	0.39	0.39	0.39
62	IP/ RR	21.39	19.81	22.16	22.77	20.58

Source: Finance Accounts

*NA i.e., Not Applicable since Plan & Non Plan have are deleted from the year 2018-19 onwards.

** The effective outstanding fiscal liabilities would be ₹ 4,81,999 crore and ₹ 5,30,053 crore as GST compensation of ₹ 4,431 crore and ₹ 6,425 crore given to the State during 2020-21 and 2021-22 respectively as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Arrived at after exclusion of GST compensation of ₹ 4,431 crore and ₹ 6,425 crore during 2020-21 and 2021-22 respectively, received as back to back loan under debt receipts from the total outstanding liabilities.

APPENDIX 4.1*(Refer Paragraph 4.6.2 in Chapter IV)***Funds lying in inoperative PD
Accounts for periods exceeding
two years**

Sl. No.	Scheme description	Amount (in ₹)
District Magistrate, Bankura		
1	Purchase of Computer Articles	4,18,730
2	BRGF Fund	12,19,375
3	Annapurna Scheme	1,21,833
4	Computer Articles	23,518
5	Renovation of Circuit House	51,490
6	WBPCB	1,47,879
7	Renovation of Circuit House	19,36,640
8	District Youth Affairs Bankura	1,64,445
9	Adhikar under Special BRGF	1,18,82,500
10	DICO(District Industry Centre)	1,64,000
11	Activities for Industry	89,268
Total		1,62,19,678
District Magistrate, Purba Bardhaman		
1	Post Matric Scholarship to SC	5,37,395
2	Entrepreneurship Development	75,000
3	Repair of Educational Institutions	5,88,504
Total		12,00,899
District Magistrate, South 24 Parganas		
1	Disability pension (DSW)	18,000
2	RTO (Exgratia grant)	50,000
3	ADM (LR)	8,00,000
4	ICDS	4,44,30,757
5	DCF&S	32,913
6	Cancelled cheque	89,958
7	Bonded Labour Rehabilitation	8,00,000
8	R.T.I. Application fees	670
9	District Health (DHFV)	5,47,871
10	E- PRADHAN	500
11	MD WBMDFS	5,00,000
12	Legal Dues	1,01,390
13	RTO	3,00,000
14	FCI Rice	3,18,58,420
15	Honorarium to MSK, Boundary wall for graveyards, Minority Hostels, Minority, MA & Incentive for girls student	2,65,55,437
Total		10,60,85,916

Sl. No.	Scheme description	Amount (in ₹)
District Magistrate, North 24 Parganas		
1	Upgradation of NRDMS & District Plan	13,464
2	Decentralize of resource mobilization of distirct	1
3	Seminar & Awareness Generating Programme	20,37,435
4	Census-2011	19,33,474
5	Hiring Charge of vehicle	2,194
6	Yatra Utsav	1,44,805
7	National Electoral Roll Purification Programme	5
8	Minority Additional Class Room, Madrasah, Incentive etc.	25,47,705
9	Contingency for Monitoring Committee	2,00,000
10	Morgue	2,00,000
11	E-Governence- Sevottam	17,02,608
12	Geetanjali for Dwelling units for Minorities	1,25,250
13	Kanayasree	2,258
14	Computer for RTO office	7,626
15	For installation of Computers & construction of R.T. Office, Barasat	13,711
16	Value of Tender Form	1,000
17	Swawlamban	17,34,732
18	Admistration/SHG/RTC	1,54,21,259
19	Sports	20,064
20	Minority Bhavan	20,06,576
21	Special Scheme for Aila affected areas	56,25,541
22	National Live Stock Health and Diseases Control	8,50,000
23	For Infrastructural Development of the District and for residential qtrs. of DM/ADMs/SDOs	4,05,46,139
24	For training of Collectorate Staff	3,51,229
25	Honorarium & Contingency of Awareness Generating Programme	1,07,01,369
26	Observation of Environment Day	4,465
27	Honorarium to employees & Sup. of 6th Economic Census	23,381
28	ATI Training	36,000
29	RTC Training	1,30,771
30	W.B.M.D.F.C	32,916
31	International Disability day	40,000
32	Computer for JM Section	86,668
33	Pre Matric Scholarship	32,000
34	Girls incentive	4,83,600
35	Exgratia Grant for Sree Nagar (Kashmir)	1,00,000
36	Compensation for car accident	20,000
37	SHG & SE	1,99,053
38	MSDP for Minorities	21,28,962
39	Dist Election fund	38,72,237
40	W.B. Pollution Control Board	3,02,87,790

Sl. No.	Scheme description	Amount (in ₹)
41	Panchayat Election-2018	2,292
42	Aamar Fasal Aamar Gola	18,920
43	ELC activities	66,172
44	District Library	1,00,000
Total		12,49,53,672
District Magistrate, Hooghly		
1	Incentive For Poor Girl Students Class Of Madrasah XI To XII (75) -1256	1,36,800
2	Incentive for poor girl students Class IX to X	22,800
3	Spcl. Compensation Camp of DSWO	17,325
4	Conducting the Programme' No Horn Week' - 2014	25,088
5	EWS- Gitanjali-15/2014-15-(166)	2,80,000
6	Purchasing Computer paper for Try - II - 1395	30,008
7	Procurement and Distribution of Potato -2014 - 2015(Strengthening & Supervision of Cold storage	50,656
8	Establite of Tertiary G C P S in Hooghly District (State Share)-20209	12,23,326
9	Establite of Tertiary G C P S in Hooghly District (Central Share)-20210	11,85,236
10	Establishment of GCP Network under NLRMP Scheme	20,58,600
11	Exgratia Payment for Relief to Victims/Family of Victims Caused by Vehicle	12,00,000
12	Road safety awareness etc. programme of the Hooghly District	3,754
13	Muktidhara Project	6,581
14	Planning Statistics & Programme Monitoring (Planning) for F.Y- 2017-2018	5,74,000
15	Allotment of Panchayat Election 2017- 2018	288
16	Strengthening of Computer set up of R.T.O's & A.R.T.O's 2017-2018	3,375
17	Fund for Banner	3,937
18	Training for Disaster Management	5
19	W. B. Commission for Women	330
TOTAL		68,22,109
District Magistrate, Purba Medinipur		
1	Census	25,002
2	Honorarium of Minority MSS/SS/MSK	5,71,790
3	Literacy Programme	99,051
4	Natural Fibre Mission	2,96,661
5	Other Charge/Other Expenditure/Wages	1,250
6	Cost of Honorarium to enumerators	673
7	M.L.A Quota for Clothings & Tarpulins	2,055
8	6 th Economics Census	1,162
TOTAL		9,97,644
Grand Total		25,62,79,918

Source: Departmental figures

APPENDIX 4.2*(Refer Paragraph 4.9 in Chapter IV)***Suspense and Remittance Balances which impact the Cash Balance**

Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2022		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
8658-Suspense Account				
1	101-PAO Suspense Ministry of Transport and Highways	149.15	13.62	Cash balance will increase on settlement
	Net	135.53 (Dr.)		
	101-PAO Suspense Ministry of External Affairs	1.42	0.26	Cash balance will increase on settlement
	Net	1.16 (Dr.)		
	101- PAO Suspense Central Pension Accounting Office (IAS officers pension)	49.72	0.48	Cash balance will increase on settlement
	Net	49.24 (Dr.)		
	101- PAO Suspense Ministry of Finance (Central Freedom Fighter Pension)	1.15	0	Cash balance will increase on settlement
	Net	1.15 (Dr.)		
	101- PAO Suspense Other Central Ministry	2.83	-7.04	Cash balance will increase on settlement
	Net	9.87 (Dr.)		
2	102-Suspense Account (Civil) Account with Defence	203.54	198.24	Cash balance will increase on settlement
	Net	5.30 (Dr.)		
	102-Suspense Account (Civil) Eastern Railway	4.22	4.42	Cash balance will decrease on settlement
	Net	0.20 (Cr.)		
	102-Suspense Account (Civil) South Easter Railway	15.88	16.95	Cash balance will decrease on settlement
	Net	1.07 (Cr.)		
	102-Suspense Account (Civil) Other Railway Accounts	2.25	1.67	Cash balance will increase on settlement
	Net	0.58 (Dr.)		
	102-Suspense Account (Civil) Un credited amount under e-Payment	1885.70	2124.84	Cash balance will decrease on settlement
	Net	239.14 (Cr.)		
3	109-Reserve Bank Suspense-Headquarters	-2.70	9.92	Cash balance will decrease on settlement
	Net	12.62 (Cr.)		

Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2022		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
4	123-A.I.S. Officer Group Insurance Scheme	5.01	3.32	Cash balance will increase on settlement
	Net	1.69s (Dr.)		
5	129-Material purchase settlement Suspense Account	0.02	67.46	Cash balance will decrease on settlement
	Net	67.44 (Cr.)		
8782-Cash Remittances and Adjustments between officers rendering account to the same Accounts Officer				
1	102-P.W. Remittances	14,156.28	14,145.20	Cash balance will increase on settlement
	I-Remittances into Treasuries			
	Net	11.08 (Dr.)		
	102-P.W. Remittances	52,205.99	52,320.76	Cash balance will decrease on settlement
	II- PW Cheques			
	Net	114.77 (Cr.)		
2	103-Forest Remittances	2,158.31	1,810.44	Cash balance will increase on settlement
	I-Remittances into Treasuries			
	Net	347.87 (Dr.)		
	103-Forest Remittances	3,969.19	4,291.85	Cash balance will decrease on settlement
	II-Forest Cheques			
	Net	322.66 (Cr.)		
3	8793-Inter State Suspense Accounts	17.31	0.17	Cash balance will increase on settlement
	Net	17.14 (Dr.)		

Source: Finance Accounts

APPENDIX 4.3

(Refer Paragraph 4.12 in Chapter IV)

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. 2021-22	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
1	West Bengal Human Rights Commission	19(2)	2018-19	3	Yes	23/09/2022
2	West Bengal Building and other Construction Workers Welfare Board	19(2)	2020-21	1	Yes	23/09/2022
3	West Bengal State Legal Services Authority	19(2)	2019-20	2	Yes	23/09/2022
4	District Legal Service Authority, Kolkata	19(2)	Nil	24	Yes	23/09/2022
5	District Legal Service Authority, Bankura	19(2)	2019-20	2	Yes	23/09/2022
6	District Legal Service Authority, Birbhum	19(2)	2013-14	8	Yes	23/09/2022
7	District Legal Service Authority, Purba Bardhaman	19(2)	2020-21	1	Yes	23/09/2022
8	District Legal Service Authority, Coochebhar	19(2)	2019-20	2	Yes	23/09/2022
9	District Legal Service Authority, Darjeeling	19(2)	2019-20	2	Yes	23/09/2022
10	District Legal Service Authority, Uttar Dinajpur*	19(2)	2011-12	10	Yes	23/09/2022
11	District Legal Service Authority, Dakshin Dinajpur	19(2)	2021-22	Nil	Yes	23/09/2022
12	District Legal Service Authority, Hooghly	19(2)	2021-22	Nil	Yes	23/09/2022
13	District Legal Service Authority, Howrah	19(2)	2008-09	13	Yes	23/09/2022
14	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	2	Yes	23/09/2022
15	District Legal Service Authority, Malda**	19(2)	2012-13	9	Yes	23/09/2022
16	District Legal Service Authority, Purba Medinipur	19(2)	2020-21	1	Yes	23/09/2022
17	District Legal Service Authority, Paschim Medinipur	19(2)	2019-20	2	Yes	23/09/2022
18	District Legal Service Authority, Murshidabad	19(2)	2017-18	4	Yes	23/09/2022
19	District Legal Service Authority, Nadia	19(2)	2020-21	1	Yes	23/09/2022
20	District Legal Service Authority, Purulia	19(2)	2019-20	2	Yes	23/09/2022
21	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	2	Yes	23/09/2022

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. 2021-22	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
22	District Legal Service Authority, South 24 Parganas	19(2)	Nil	24	Yes	23/09/2022
23	District Legal Service Authority, Paschim Bardhaman	19(2)	---#	3	Yes	23/09/2022
24	District Legal Service Authority, Jhargram	19(2)	---#	2	Yes	23/09/2022
25	District Legal Service Authority, Kalimpong	19(2)	---#	2	Yes	23/09/2022
26	W.B. University of Animal & Fishery Sciences	19 (3)	2014-15	7	Yes	27/07/2022
27	W.B. Veterinary Council	19 (3)	2019-20	2	Yes	27/07/2022
28	West Bengal Commission for Backward Classes	19 (3)	2020-21	1	Yes	23/09/2022
29	West Bengal Commission for Women	19 (3)	2021-22	Nil	Yes	23/09/2022
30	West Bengal Unorganised Sector Workers' Welfare Board	19 (3)	2018-19	3	Yes	23/09/2022
31	West Bengal Comprehensive Area Development Corporation	19 (3)	2015-16	6	Yes	11/08/2022
32	West Bengal Central School Service Commission	20 (1)	2013-14	8	Yes	23/09/2022
33	West Bengal Regional School Service Commission (Eastern Region)	20 (1)	2016-17	5	Yes	23/09/2022
34	West Bengal Regional School Service Commission (Northern Region)	20 (1)	2014-15	7	Yes	23/09/2022
35	West Bengal Regional School Service Commission (Southern Region)	20 (1)	2014-15	7	Yes	23/09/2022
36	West Bengal Regional School Service Commission (Western Region)	20 (1)	2016-17	5	Yes	23/09/2022
37	West Bengal Regional School Service Commission (South-Eastern Region)	20 (1)	2016-17	5	Yes	23/09/2022
38	West Bengal State Council of Technical Education ^{\$}	20 (1)	2004-05 to 2015-16	12	No	23/09/2022
39	Gorkhaland Territorial Administration &	19(3)	2013-14	8	Yes	23/09/2022
40	West Bengal Heritage Commission	19(3)	2017-18	4	Yes	14/10/2022
41	West Bengal Housing Board	19(3)	2016-17	5	Yes	14/10/2022

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. 2021-22	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
42	Asansol Durgapur Development Authority	20(1)	2021-22	Nil	Yes	14/10/2022
43	Burdwan Development Authority	20(1)	2020-21	1	Yes	14/10/2022
44	Bhagore Rajarhat Development Authority	20(1)	2009-10	1	Yes	14/10/2022
45	Digha Sankarpur Development Authority	20(1)	2018-19	3	Yes	14/10/2022
46	Haldia Development Authority	20(1)	2020-21	1	Yes	14/10/2022
47	Jaigaon Development Authority	20(1)	2016-17	5	Yes	14/10/2022
48	Mdnapore Kharagpur Development Authority	20(1)	2017-18	4	Yes	14/10/2022
49	New Town Kolkata Development Authority	20(1)	2020-21	1	Yes	14/10/2022
50	Siliguri Jalpaiguri Development Authority	20(1)	2020-21	1	Yes	14/10/2022
51	Sriniketan Santiniketan Development Authority	20(1)	2020-21	1	Yes	14/10/2022
52	Gangasagar Bakkhali Development Authority	20(1)	2012-13	9	Yes	14/10/2022
53	Tarapith Rampurhat Development Authority	20(1)	2014-15	7	Yes	14/10/2022
54	West Bengal State NGRBA Program Management Group	20(1)	2020-21	1	Yes	14/10/2022
55	Kolkata Metropolitan Development Authority	20(1)	2018-19	3	Yes	14/10/2022
56	Roopkala Kendro	20(1)	2018-19	3	Yes	14/10/2022
57	Commissioners for Rabindra Setu	20(1)	2021-22	Nil	Yes	14/10/2022
58	West Bengal Khadi & Village Industries Board	20(1)	2019-20	2	Yes	14/10/2022
59	West Bengal Bio-Diversity Board	19(3)	2018-19	3	Yes	14/10/2022
60	East Kolkata Wetland Management Authority	19(3)	2018-19	3	Yes	14/10/2022
61	West Bengal Compensatory Afforestation Fund Management and Planning Authority	20(1)	2020-21	1	Yes	14/10/2022
62	Hooghly River Bridge Commissioners	19 (3)	2021-22	Nil	Yes	14/10/2022
63	West Bengal State Urban Development Agency	19(3)	2020-21	1	Yes	14/10/2022
64	Shishu Kishore Academy	20(1)	2017-18	4	Yes	14/10/2022
65	Minerva Natya Sanskriti Charcha Kendra	20(1)	2017-18	4	Yes	14/10/2022
66	Paschim Banga Bangla Academy	20(1)	2015-16	6	Yes	14/10/2022

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. 2021-22	Whether the entity is functional?	Date on which last communication/ reminder was sent by PAG
67	Folk & Tribal Centre	20(1)	2013-14	7	Yes	14/10/2022
	Total			279		

Note: Annual accounts received up to 30 September 2022 have been considered.

*Annual accounts for 2012-13 to 2019-20 were received but not accepted for audit due to some discrepancies in accounts for 2012-13. Communications to the Unit as well as to SLSA were made several times.

**Annual accounts for 2013-14 to 2017-18 were received but not accepted for audit due to non-submission of the accounts in proper format. Communications to the Unit as well as to SLSA were made several times.

Formed in FY 2021-22.

\$ West Bengal State Council of Technical Education has been merged with the State council of Technical & Vocational Education and Skill Development by virtue of West Bengal Act XXVI of 2013 (i.e., The West Bengal State Council of Technical & Vocational Education & Skill Development Act, 2013) notification dated 14.02.2014.

& Annual accounts of GTA for 2014-15 to 2017-18 were received but could not be accepted for audit due to non-approval of the Board of GTA. The matter was communicated to the Addl. Chief Secretary, H&HA Dept on 05.09.22. However, no reply or action taken note was received from the department till date.

APPENDIX 5.1

(Refer Paragraph 5.3 in Chapter V)

Summarised financial position and working results of State Public Sector Enterprises of West Bengal

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'22)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/ Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Working Government Companies												
Agriculture & Allied												
1.	Banglar Dairy Limited	2018-19	2020-21	63.20	241.05	76.74	680.61	19.29	(-)38.37	317.79	6	-
	Paschimbanga Agri Marketing Corporation Limited	2020-21	2022-23	10.00	11.45	-	-	0.69	0.51	11.45	6	4
2.	The State Fisheries Development Corporation Limited	2019-20	2021-22	4.62	13.36	29.00	21.75	1.98	1.56	42.36	5	12
3.	West Bengal Agro-Industries Corporation Limited	2020-21	2021-22	3.06	43.13	2.63	26.64	-17.27	-17.04	45.76	-	-
4.	West Bengal Biotech Development Corporation Limited	2013-14	2022-23	8.41	-181.25	2	221.69	14.63	-11.94	-179.25	-	-
5.	West Bengal Forest Development Corporation Limited	2020-21	2021-22	0.05	23.09	4.15	0.11	-3.69	-3.69	27.24	-	-
6.	West Bengal Livestock Development Corporation Limited	2020-21	2021-22	6.30	162.65	-	85.31	11.27	5.49	162.65	7	3
7.	West Bengal State Food Processing and	2015-16	2018-19	15.64	0.73	0.56	119.48	-12.74	-14.73	1.29	-	-
8.				0.97	7.03	2.33	10.47	1.46	0.63	9.36	16	9

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20	Sundarban Infrastructure Development Corporation Limited	2017-18	2018-19	1.00	16.78	-	0.10	2.09	1.52	16.78	12	9
21	The West Bengal Small Industries Development Corporation Limited	2019-20	2021-22	187.03	313.67	12.79	153.97	18.42	6.65	326.46	6	2
22	Webel Electronics Infrastructure Development Limited	2021-22	2022-23	0.05	31.03	-	-	-0.03	-0.03	31.03	-	-
23	West Bengal Electronics Industry Development Corporation Limited	2020-21	2021-22	235.67	186.51	32.88	349.95	9.19	5.50	219.39	4	3
24	West Bengal Highway Development Corporation Limited	2020-21	2021-22	1,233.24	1,087.70	50	-	-53.12	-56.82	1,137.70	-	-
25	West Bengal Housing Infrastructure Development Corporation Limited	2019-20	2020-21	259.63	453.48	0	257.62	30.58	25.43	453.48	7	6
26	West Bengal Police Housing & Infrastructure Development Corporation Limited	2021-22	2022-23	10.40	47.20	-	175.88	6.53	4.83	47.20	14	10
27	West Bengal Transport Infrastructure Development Corporation Limited	2020-21	2021-22	3.10	36.95	-	6.69	-2.08	-2.13	36.95	-	-
Manufacturing				358.51	-1,272.07	768.71	183.62	-90.53	-186.48	-503.36	-	-
28	Britannia Engineering Limited	2018-19	2021-22	11.29	-86.41	48.04	6.92	-11.23	-17.97	-38.37	-	-
29	Durgapur Chemicals Limited	2021-22	2022-23	235.97	-55.67	2.40	-	-29.89	-30.54	-53.27	-	-
30	Electro Medical & Allied Industries Limited	2020-21	2021-22	16.40	-83.24	37.10	3.40	-0.80	-0.80	-46.14	-	-

31	Greater Calcutta Gas Supply Corporation Limited	2020-21	2021-22	41.15	-510.03	226.37	0.00	-26.28	-53.94	-283.66	-	-
32	Mayurakshi Cotton Mills (1990) Limited	2021-22	2022-23	7.76	-104.87	46.15	1.17	-3.32	-15.46	-58.72	-	-
33	The Shalimar Works (1980) Limited	2020-21	2021-22	1.25	-430.38	162.32	22.13	-11.75	-33.49	-268.06	-	-
34	Webfil Limited	2021-22	2022-23	8.53	11.16	16.52	41.77	3.93	1.73	27.68	0.14	0.16
35	West Bengal Mineral Development & Trading Corporation Limited	2021-22	2022-23	4.43	101.79	133.35	54.42	1.58	-11.68	235.14	0.01	-
36	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2017-18	2018-19	23.99	-8.10	11.44	4.56	-2.64	-4.13	3.34	-	-
37	Westinghouse Saxby Farmer Limited	2018-19	2021-22	7.74	-106.32	85.02	49.25	-10.13	-20.19	-21.30	-	-
Others				6.59	179.02	84.74	789.23	132.41	86.38	263.76	50	48
38	Basumati Corporation Limited	2020-21	2022-23	0.10	-221.36	78.10	5.18	-2.40	-13.31	-143.26	-	-
39	Saraswati Press Limited	2021-22	2022-23	5.50	157.21	-	237.52	55.92	41.95	157.21	36	27
40	Silpabarta Printing Press Limited	2020-21	2021-22	0.89	-5.12	6.64	2.46	-1.31	-1.85	1.52	-	-
41	West Bengal Text Book Corporation Limited	2021-22	2022-23	0.10	248.29	-	544.07	80.20	59.59	248.29	0.32	0.24
Power				12,986.05	16,825.87	21,245.64	39,182.77	5,171.02	575.05	38,071.51	14	3
42	Bengal Birbhum Coalfields Limited	2021-22	2022-23	0.10	-1.32	-	-	0.01	0.01	-1.32	-1	-
43	The Durgapur Projects Limited	2021-22	2022-23	1,815.29	-1,742.69	2,710.42	1,042.23	297.32	5.20	966.72	0.31	-
44	The West Bengal Power Development Corporation Limited	2021-22	2022-23	7,579.26	9,610.70	5,523.86	9,784.00	1,197.89	289.20	15,134.56	0.08	0.03

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45	West Bengal Green Energy Development Corporation Limited	2020-21	2021-22	4.99	-1.01	8.18	0.44	-1.73	-1.68	7.17	-	-
46	West Bengal State Electricity Distribution Company Limited	2021-22	2022-23	2,480.89	2,900.11	9,647.79	26,667.05	2,821.54	-205.37	12,547.90	0.22	-
47	West Bengal State Electricity Transmission Company Limited	2021-22	2022-23	1,105.52	6,061.09	3355.39	1,689.05	855.99	487.69	9,416.48	0.09	0.08
Service				215.61	-2,780.04	1,109.18	17,147.1	78.54	-164.88	-1,670.86	-5	-
48	Biswa Bangla Marketing Corporation Limited	2020-21	2021-22	13.28	6.25	8.34	12.09	-5.42	-5.41	14.59	-	-
49	Webel Electronics Manufacturing Clusters Limited	2021-22	2022-23	0.05	30.85	-	-	-0.02	-0.02	30.85	-	-
50	Webel Technology Limited	2019-20	2021-22	1.20	62.13	-	259.46	7.53	1.09	62.13	0.12	0.02
51	West Bengal Essential Commodities Supply Corporation Limited	2016-17	2022-23	1.08	-22.5	311.29	3,852.13	52.54	-6.05	288.79	0.20	-
52	West Bengal Medical Services Corporation Limited	2020-21	2021-22	10.00	112.12	45.00	23.05	21.27	0.59	157.12	0.14	0.01
53	West Bengal State Beverages Corporation Limited	2020-21	2021-22	20.00	121.78	-	12,892.24	62.32	15.52	121.78	0.51	0.13
54	West Bengal Surface Transport Corporation Limited	2020-21	2021-22	1.01	-725.19	359.87	24.75	-31.06	-76.95	-365.32	-	-
55	West Bengal Swarojgar Corporation Limited	2020-21	2021-22	130.00	180.10	-	-	3.23	2.36	180.10	0.02	0.01
56	West Bengal Tourism Development Corporation Limited	2019-20	2021-22	17.99	100.27	5.08	49.54	-6.24	-6.33	105.35	-	-
57	West Bengal Trade Promotion Organisation	2020-21	2021-22	0.60	28.30	-	-	0.60	0.60	28.30	0.02	0.02

58	West Bengal Transport Corporation Limited	2020-21	2021-22	20.40	-2,674.15	379.60	33.84	-26.21	-90.28	-2,294.55	-	-
Total- A: Working Government companies				16,275.62	17,818.97	28,539.15	59,888.14	5,726.24	348.84	46,358.12	12	2
Working Statutory Corporations												
Agriculture & Allied				7.61	64.41	-	111.06	64.25	44.54	64.41	100	69
59	West Bengal State Warehousing Corporation	2018-19	2021-22	7.61	64.41	-	111.06	64.25	44.54	64.41	100	69
Finance				704.70	1,143.99	988.66	80.48	115.9	70.82	2,132.65	5	6
60	West Bengal Financial Corporation	2020-21	2021-22	227.34	71.01	189.09	57.26	21.36	-10.52	260.10	8	-
61	West Bengal Minorities Development & Finance Corporation	2017-18	2020-21	150.00	450.00	646.30	22.79	88.88	75.68	1,096.30	8	17
62	West Bengal Schedule Castes & Scheduled Tribes and Other Backward Classes Development & Finance Corporation	2021-22	2022-23	327.36	622.98	153.27	0.43	5.66	5.66	776.25	1	1
Infrastructure				-	97.89	96.34	18.19	22.50	10.34	194.23	12	11
63	West Bengal Industrial Infrastructure Development Corporation	2017-18	2018-19	-	97.89	96.34	18.19	22.50	10.34	194.23	12	11
Service				31.32	-4,524.45	1,492.72	322.94	-197.50	-350.24	-3,031.73	-	-
64	Calcutta State Transport Corporation	2020-21	2021-22	9.62	-2,892.48	611.22	46.44	-145.18	-194.45	-2,281.26	-	-
65	North Bengal State Transport Corporation	2019-20	2020-21	10.69	-930.09	467.09	162.20	-23.75	-76.68	-463.00	-	-
66	South Bengal State Transport Corporation	2020-21	2021-22	11.01	-701.88	414.41	114.30	-28.57	-79.11	-287.47	-	-
Total- B: Working Statutory Corporations				743.63	-3,218.16	2,577.72	532.67	5.15	-224.54	-640.44	-1	0
Inactive Company/ Corporations												
Agriculture & Allied				47.23	-379.38	107.72	-	-34.91	-51.59	-271.66	-	-
67	West Bengal Tea Development Corporation Limited	2018-19	2019-20	47.23	-379.38	107.72	-	-34.91	-51.59	-271.66	-	-

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Finance			46.76	-5.60	4.81	-	0.03	-0.15	-0.79	-4	-
	West Bengal Handloom & Powerloom Development Corporation Limited	2017-18	2022-23								
68			46.76	-5.60	4.81	-	0.03	-0.15	-0.79	-4	-
Manufacturing											
69	Carter Pooler Engineering Company Limited	2007-08	2008-09	-48.81	26.69	-	-0.08	-3.08	-22.12	-	-
70	Eastern Distilleries & Chemicals Limited	2016-17	2021-22	-16.83	26.63	15.45	-5.20	-6.51	9.80	-	-
71	Kalyani Spinning Mills Limited	2020-21	2021-22	-1,292.15	532.77	-	-39.51	-102.58	-759.38	-	-
72	Krishna Silicate and Glass (1987) Limited	2005-06	2008-09	0.01	81.60	-	-0.65	-7.28	81.61	-	-
73	Lily Products Limited	2021-22	2022-23	-279.97	69.55	-	-0.07	-9.11	-210.42	-	-
74	National Iron and Steel Company (1984) Limited	2021-22	2022-23	-54.70	7.73	-	-0.07	-71.72	-46.97	-	-
75	Neo Pipes & Tubes Co. Limited	2021-22	2022-23	-18.93	5.39	-	-0.21	-1.06	-13.54	-	-
76	Pulver Ash Projects Limited	2019-20	2020-21	-13.31	-	-	-0.07	-0.07	-13.31	-	-
77	The Infusions (India) Limited	2020-21	2021-22	-32.41	15.64	-	-0.08	2.22	-16.77	-	-
78	The West Bengal Projects Limited	2018-19	2022-23	-0.67	-	-	-0.08	-0.09	-0.67	-	-
79	The West Dinajpur Spinning Mills Limited	2020-21	2021-22	-488.59	218.22	-	-13.53	-45.56	-270.37	-	-
80	West Bengal Ceramic Development Corporation Limited	2021-22	2022-23	-73.50	26.00	-	-0.16	-0.16	-47.50	-	-
81	West Bengal Industrial Land Holdings Private Limited	2018-19	2019-20	0.01	-	-	-	-	0.01	-	-
82	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	-53.27	26.78	-	-0.10	-0.10	-26.49	-	-

83	West Bengal State Leather Industries Development Corporation Limited	2010-11	2019-20	3.94	3.95	2.34	-	-0.14	-0.46	6.29	-	-
84	West Bengal Sugar Industries Development Corporation Limited	2021-22	2022-23	15.24	-200.98	47.01	-	-2.22	-8.52	-153.97	-	-
Total- C: Inactive Government Companies				159.21	-2,955.13	1,198.88	15.45	-97.04	-310.26	-1,756.25		
Inactive Statutory corporations												
Service				-	-37.21	16.34	-	0.01	-0.04	-20.87	-	-
85	Great Eastern Hotel Authority	2020-21	2021-22	-	-37.21	16.34	-	0.01	-0.04	-20.87	-	-
Total- D: Inactive Government Companies				-	-37.21	16.34	-	0.01	-0.04	-20.87	-	-
Grand Total (A + B + C + D)				17,178.46	11,608.47	32,332.10	60,436.26	5,634.36	-186.00	43,940.57	13	-

Source: Accounts of SPSEs

APPENDIX 5.2

(Refer Paragraph 5.19 in Chapter V)

Details of SPSEs whose Net worth has eroded as per their latest finalised accounts

Sl. No.	Name of SPSE	Latest year of finalised Accounts	Total Paid-up Capital	Net profit (+)/Loss (-) after interest, tax and dividend	Accumulated losses	Net Worth	State Government Equity during the year 2021-22	State Government Loans during the year 2021-22
(₹ in crore)								
1	Basumati Corporation Limited	2020-21	0.10	(-)13.31	(-)221.46	(-)221.36	0.00	2.42
2	Bengal Birbhum Coalfields Limited	2021-22	0.10	0.01	(-)1.42	(-)1.32	0.00	0.00
3	Britannia Engineering Limited	2018-19	11.29	(-) 17.97	(-) 97.70	(-)86.41	0.00	17.37
4	Calcutta State Transport Corporation	2020-21	9.62	(-)194.45	(-)3,346.42	(-)2,892.48	0.00	25.25
5	Carter Pooler Engineering Company Limited	2007-08	0.95	(-) 3.08	(-) 49.76	(-)48.81	0.00	0.00
6	Durgapur Chemicals Limited	2021-22	235.97	(-)30.54	(-)291.64	(-)55.67	0.00	0.00
7	Eastern Distilleries & Chemicals Limited	2016-17	0.20	(-) 6.51	(-)17.03	(-)16.83	0.00	0.00
8	Electro Medical & Allied Industries Limited	2020-21	16.40	(-) 0.80	(-)99.64	(-)83.24	0.00	0.23
9	Great Eastern Hotel Authority	2020-21	0.00	(-) 0.04	(-)37.21	(-)37.21	0.00	0.00
10	Greater Calcutta Gas Supply Corporation Limited	2020-21	41.15	(-) 53.94	(-)551.18	(-)510.03	0.00	28.97
11	Kalyani Spinning Mills Limited	2020-21	14.63	(-)102.58	(-)1,306.78	(-)1,292.15	0.00	37.78
12	Lily Products Limited	2021-22	0.01	(-) 9.11	(-)291.12	(-)279.97	0.00	0.20
13	Mayurakshi Cotton Mills (1990) Limited	2021-22	7.76	(-)15.46	(-)112.63	(-)104.87	0.00	2.40
14	National Iron and Steel Company (1984) Limited	2021-22	0.50	(-)71.72	(-)55.20	(-)54.70	0.00	0.02
15	Neo Pipes & Tubes Co. Limited	2021-22	2.20	(-) 1.06	(-)21.13	(-)18.93	0.00	0.00
16	North Bengal State Transport Corporation	2019-20	10.69	(-)76.68	(-)1,006.67	(-)930.09	0.00	0.00
17	Pulver Ash Projects Limited	2019-20	2.15	(-) 0.07	(-)15.46	(-)13.31	0.00	0.00
18	Silpabarta Printing Press Limited	2020-21	0.89	(-) 1.85	(-) 6.01	(-)5.12	0.00	0.00

Sl. No.	Name of SPSE	Latest year of finalised Accounts	Total Paid-up Capital	Net profit (+)/Loss (-) after interest, tax and dividend	Accumulated losses	Net Worth	State Government Equity during the year 2021-22	State Government Loans during the year 2021-22
							(₹ in crore)	
19	South Bengal State Transport Corporation	2020-21	11.01	(-)79.11	(-)953.92	(-)701.88	0.00	0.00
20	The Durgapur Projects Limited	2021-22	1,815.29	5.20	(-)3,558.99	(-)1,743.70	0.00	0.00
21	The Infusions (India) Limited	2020-21	7.73	(-) 2.22	(-)40.14	(-)32.41	0.00	0.00
22	The Shalimar Works (1980) Limited	2020-21	1.25	(-)33.50	(-)431.63	(-)430.38	0.00	0.00
23	The West Bengal Projects Limited	2018-19	1.89	(-) 0.09	(-)2.56	(-) 0.67	0.00	0.00
24	The West Dinajpur Spinning Mills Limited	2020-21	12.75	(-)45.56	(-)501.34	(-)488.59	0.00	43.14
25	West Bengal Agro-Industries Corporation Limited	2020-21	8.41	(-)11.94	(-)189.66	(-)181.25	0.00	0.00
26	West Bengal Ceramic Development Corporation Limited	2021-22	2.93	(-) 0.16	(-)76.43	(-)73.50	0.00	0.00
27	West Bengal Essential Commodities Supply Corporation Limited	2016-17	1.08	(-) 6.05	(-) 23.58	(-) 22.50	0.00	0.00
28	West Bengal Film Development Corporation Limited	2018-19	5.20	(-) 6.96	(-)116.22	(-)111.02	0.00	0.00
29	West Bengal Green Energy Development Corporation Limited	2020-21	4.99	(-) 1.68	(-)6.00	(-) 1.01	0.00	0.00
30	West Bengal Handloom & Powerloom Development Corporation Limited	2017-18	46.76	(-) 0.15	(-)52.36	(-)5.60	0.00	0.00
31	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2017-18	23.99	(-) 4.13	(-)32.09	(-)8.10	0.00	0.00
32	West Bengal Plywood and Allied Products Limited	2011-12	0.09	(-) 0.10	(-)53.36	(-)53.27	0.00	0.00
33	West Bengal State Minor Irrigation Corporation Limited	2017-18	11.65	(-) 3.32	(-) 45.27	(-)33.62	0.00	0.00
34	West Bengal Sugar Industries Development Corporation Limited	2021-22	15.24	(-) 8.52	(-)216.22	(-)200.98	0.00	0.00
35	West Bengal Surface Transport Corporation Limited	2020-21	1.01	(-) 76.95	(-)726.20	(-)725.19	0.00	0.00
36	West Bengal Tea Development Corporation Limited	2018-19	47.23	(-) 51.59	(-)426.61	(-)379.38	0.00	0.00
37	West Bengal Transport Corporation Limited	2020-21	20.40	(-) 90.28	(-)2,694.55	(-) 2,674.15	0.00	0.00

Sl. No.	Name of SPSE	Latest year of finalised Accounts	Total Paid-up Capital	Net profit (+)/Loss (-) after interest, tax and dividend	Accumulated losses	Net Worth	State Government Equity during the year 2021-22	State Government Loans during the year 2021-22
(₹ in crore)								
38	Westinghouse Saxby Farmer Limited	2018-19	7.74	(-) 20.19	(-) 114.06	(-)106.32	0.00	3.71
	Grand Total		2,401.25	(-)1,036.46	(-)17,789.65	(-)14,626.02	0.00	161.49

Note: There are funds balance of ₹ 444.32 cr., ₹ 11.14 cr., ₹ 65.89 cr. & ₹ 241.03 cr. in SPSEs - CSTC, Lily Products Ltd., NBSTC & SBSTC respectively as per their latest finalized accounts. Funds balance have been added to arrive at Net Worth of the concerned SPSEs.