

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 2021 (All India = 137.03 crore) [^]	9.84 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 = 30 per 1,000 live births)	20
7.	Life Expectancy at birth** (All India Average = 69.40 years)	71.60 years
8.	Gini Coefficient ^{&} (All India = 0.36)	0.38
9.	Human Development Index ^{@@}	
a.	2018 (All India Average = 0.642)	0.492
b.	2019 (All India Average = 0.645)	-----
10.	Gross State Domestic Product (GSDP) 2020-21 at current prices***	₹ 13,01,017 crore
11.	Per capita GSDP (Per capita GDP of India = ₹ 1,44,096)	₹ 1,32,212
12.	Per capita GSDP CAGR (2011-21) (All India = 8.08 per cent) [^]	9.87 per cent
13.	GSDP CAGR (2011-21) (All India = 9.48 per cent) ^{&}	10.72 per cent
14.	Population Growth (2011-21) (All India = 12.30 per cent) [^]	7.29 per cent

B. Financial Data

Sl. No.	Particulars	2018-19 to 2019-20		2019-20 to 2020-21	
	Growth Rate (in per cent)	States other than NE and Himalayan States	West Bengal	States other than NE and Himalayan States	West Bengal
a.	of Revenue Receipts	2.08	(-) 2.10	(-) 4.56	3.83
b.	of Own Tax Revenue	2.12	(-) 0.10	(-) 4.43	(-) 0.63
c.	of Non-Tax Revenue	23.38	(-) 12.14	(-) 35.60	61.78
d.	of Total Expenditure	4.16	(-) 0.63	4.54	7.46
e.	of Capital Expenditure	(-) 5.55	(-) 29.88	(-) 2.36	(-) 11.17
f.	of Revenue Expenditure on Education	11.97	10.15	(-) 1.32	11.98
g.	of Revenue Expenditure on Health	8.07	20.63	14.65	17.16
h.	of Salary and Wages	9.07	16.91	2.27	16.66
i.	of Pension	10.46	8.71	6.02	22.52
j.	of Subsidies	(-) 2.13	(-) 27.56	6.55	27.48

@O/o The Registrar General and Census Commissioner, Government of India

[#]Census 2011

^{*}SRS Bulletin, October 2021

^{**}SRS Abridged Life Tables 2014-18 (September 2020)

^{\$}Measures the degree of inequality in a distribution; Source (for India's figure): World Bank

[@]UNDP Report Human Development Report 2020

^{***}For GSDP, the information as available from Ministry of Statistics and Programme Implementation (MoSPI), Government of India dated 2 August 2021

[^]Report of the Technical Group on Population Projections for India and States (2011-36), Registrar General of India

[&]Central Statistical Office, MoSPI

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	2016-17	2017-18	2018-19	2019-20	2020-21
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	117832	131270	145975	142914	148394
(i)	Own Tax revenue	45466	52721	60732	60669	60287
	Goods and Service Tax	0	14964	27067	27307	26013
	Taxes on Agricultural Income	7	7	1	1	0
	Taxes on Sales, Trade, etc.	27983	12999	7813	7161	9394
	State Excise	5226	9340	10622	11232	10666
	Taxes on Vehicles	1870	2317	2563	2601	2336
	Stamps and Registration Fees	4383	5261	5620	6026	5528
	Land Revenue	2569	2875	2847	2728	2756
	Other taxes	3428	4958	4199	3613	3594
(ii)	Non-Tax Revenue	2950	3117	3657	3213	5198
(iii)	State’s share of Union taxes and duties	44625	49321	55776	48048	44737
(iv)	Grants-in-Aid from GoI	24791	26111	25810	30984	38172
2	Misc. Capital Receipts	0	0	692	0	0
3	Recovery of Loans & Advances	3233	214	804	67	150
4	Non-debt receipts (1+2+3)	121065	131484	147471	142981	148544
5	Public Debt Receipts	37524	45743	70197	75699	75429
(i)	Internal Debt	37005	43718	69019	73682	68999
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	35797	38323	44014	57822	60844
(b)	Ways and Means Advances and Overdrafts	1208	5395	25005	15860	8155
(ii)	Loans and Advances from GoI	519	2,025	1178	2017	6430
6	Total receipts in the Consolidated fund (4+5)	158589	177227	217668	218680	223973
7	Contingency Fund Receipts	0	0	0	0	12
8	Public Account Receipts	169633	202108	232785	229078	242473
9	Total Receipts of the State (6+7+8)	328222	379335	450453	447758	466458
Part B. Expenditure/ Disbursement						
10	Revenue Expenditure	133918	141077	156374	162575	177921
	Plan	36854	37515	0	0	0
	Non-Plan	97064	103562	0	0	0
	General Services (including Interest Payments)	50131	52416	56865	61931	70684
	Social Services	57067	59591	68764	73089	78847
	Economic Services	26156	28582	30256	27105	27941
	Grants-in-Aid and contribution	564	488	489	450	449

Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
		(₹ in crore)				
11	Capital Outlay	11336	19368	23717	15971	13034
	Plan	11338	19373	0	0	0
	Non-Plan	-2	-5	0	0	0
	General Services	853	1003	927	748	546
	Social Services	4438	7606	7324	5439	3950
	Economic Services	6045	10759	15466	9784	8538
12	Disbursement of Loans & Advances	1197	-31	865	1266	2277
13	Total (10+11+12)	146451	160414	180956	179812	193232
14	Repayment of Public Debt	12304	25011	45786	40413	26890
	Internal Debt	11329	24010	44733	39282	25446
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	10121	18615	19728	23422	17291
	Ways and Means Advances and Overdrafts	1208	5395	25005	15860	8155
	Loans and Advances from GoI	975	1001	1053	1131	1444
15	Appropriation to Contingency Fund	0	0	0	0	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	158755	185425	226742	220225	220122
17	Contingency Fund Disbursements	0	1	1	11	7
18	Public Accounts Disbursements	162817	197543	224962	219463	239748
19	Total disbursement by the state (16+17+18)	321572	382969	451705	439699	459877
Part C. Deficits						
20	Revenue Deficit (1-10)	-16086	-9807	-10399	-19661	-29527
21	Fiscal Deficit (4-13)	-25386	-28930	-33485	-36831	-44688
22	Primary Deficit (21-23)	317	-856	-4574	-5163	-10906
Part D. Other data						
23	Interest Payment	25703	28074	28911	31668	33782
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	52675	54965	57589	61622	63131
26	Ways and Means Advances/Overdrafts availed (days)	3	22	149	107	56
27	Interest on WMA/Overdrafts	0	1	21	11	3
28	GSDP (At current prices)	872527	974700	1102283	1207823	1301017
29	Outstanding Fiscal Liabilities (year-end)	337682	360961	393300	433475	486430**
	Guarantees including interest	7817	8570	6623	8212	7821
30	Outstanding Guarantees (year-end) (Principal)	7801	8545	6593	8178	7728
	Outstanding Guarantees (year-end) (Interest)	16	25	30	34	93
31	Maximum amount guaranteed	15613	15034	16050	14228	15292
32	Number of Incomplete Projects	NA	NA	NA	NA	NA
33	Capital blocked in incomplete projects	3708	NA	NA	NA	NA
Part E. Fiscal health Indicators						

Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
		(₹ in crore)				
I. Resource Mobilisation						
34	Own Tax Revenue/GSDP	0.052	0.054	0.055	0.050	0.046
35	Own Non-Tax Revenue/GSDP	0.003	0.003	0.003	0.003	0.004
36	Central Tax/GSDP	0.051	0.051	0.051	0.040	0.034
II. Expenditure Management						
37	Total Expdr./GSDP (%)	16.78	16.46	16.42	14.89	14.85
38	Total Revenue Expdr./Receipts (%)	113.65	107.47	107.12	113.76	119.90
39	Revenue Expdr./Total Expdr. (%)	91.44	87.95	86.42	90.41	92.08
40	Expdr. on Social Service (Total)	61590	67374	76462	78983	84804
41	Expdr. on SS/TE (%)	42.06	42.00	42.25	43.93	43.89
42	Expdr. on Eco. Service (Total)	33310	39131	46212	37697	36677
43	Expdr. on ES/TE (%)	22.74	24.39	25.54	20.96	18.98
44	CO/ Total outlay (%)	7.74	12.07	13.11	8.88	6.75
45	CO on Social and Eco. Service	10483	18365	22790	15222	12488
46	CO on SS and ES/TE (%)	7.16	11.45	12.59	8.47	6.46
III. Management of Fiscal Imbalances						
47	Revenue Deficit/GSDP (%)	1.84	1.01	0.94	1.63	2.27
48	Fiscal Deficit/GSDP (%)	2.91	2.97	3.04	3.05	3.43
49	Primary Deficit/GSDP (%)	-0.04	0.09	0.41	0.43	0.84
50	Revenue Deficit/Fiscal Deficit (%)	63.37	33.90	31.06	53.38	66.07
51	Primary Revenue Balance	9617	18267	18512	12007	4255
52	Primary Revenue Balance/GSDP	0.011	0.019	0.017	0.010	0.003
IV. Management of Fiscal Liabilities						
53	Fiscal liabilities/GSDP (%)	38.70	37.03	35.68	35.89	37.05 [#]
54	Fiscal Liabilities/RR (%)	286.58	274.98	269.43	303.31	327.80
55	Debt Receipts (Total)	104895	127580	161383	181007	186034
56	Debt Payment (Total)	73255	104301	129044	140832	133079
57	Total Debt Redemption (Principal + Interest)	98958	132375	157955	172500	166861
58	Debt Redemption(Principal+Interest)/ Total debt receipts	0.94	1.04	0.98	0.95	0.90
V. Other Fiscal health Indicators						
59	Return on Investment (in <i>per cent</i>)	0.01	0.25	0.28	0.45	0.01
60	BCR (₹ in crore)	6544	1797	NA*	NA*	NA*
61	Financial Assets/ Liabilities	0.33	0.35	0.38	0.39	0.39
62	IP/ RR	21.81	21.39	19.81	22.16	22.77

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 as GST compensation of ₹ 4,431 crore given to the State 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 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 inoperative in PD
Accounts exceeding two years**

Sl. No.	Scheme ID	Scheme description	Amount (in ₹)
District Magistrate, Alipurduar			
1	16659	Construction of RI Office	3,12,834
2	16660	Bhupali Movement	57,552
3	16664	Wakfs	90,000
4	20100	Task force for development of Dooars	5,00,000
Total			9,60,386
District Magistrate, Murshidabad			
1	14515	NB No. 2073/12-13 MSDP Fund	30,12,988
		NB No. 2239/12-13 MSDP Fund	12,50,000
		NB No. 2240/12-13 MSDP Fund	1,40,44,160
		NB No. 2072/12-13 MSDP Fund	1,03,01,910
		NB No. 1246/14-15 MSDP	3,73,536
		DR No. 14/15-16 arsenic filter	6,00,000
		NB No. 2570/15-16 DOMA	2,01,620
		DR No. 68/15-16 DOMA	6,75,000
		NB No. 2507/16-17 DOMA	3,46,177
		NB No. 1148 / 18-19 DOMA, EXGRTIA GRANT	6,00,000
Total			3,14,05,391
District Magistrate, Uttar Dinajpur			
1	8556	148=Graveyard	31,25,745
2	8558	165=National Fibre Mission-BRGF	9,15,080
3	8560	156=DLIT (District level Enquiry Team)	12,88,295
4	8570	142=Widening & Strengthening, RD Bhulki-Samaspur	44,38,758
5	8576	104=Minor Works Grant Fund	16,79,552
6	8596	76=U.B.U.P. (Dev. and Promotional scheme)	1,00,425
7	8621	101=Mass Education Ext. Deptt. Fund	1,25,000
8	8671	47=Construction of Morgues	5,72,951
9	8676	52=Vocational Training	73,000
10	8704	128=Pulse Polio	6,895
11	8705	129=Annapurna	2,98,452
12	8708	132=Rajiv Gandhi Akshay Urja Diwas	69,860
13	8712	136=Chash-o-Basobaser Bhumi-Dan Prkalpo	7,380
14	8715	139=Fund for Heritage Conservation	70,448
15	8722	166=Adhikar Housing Scheme-Spl.BRGF	17,10,000
16	8723	167=Tourism Fund	24,26,299
17	20743	North Bengal Development Fund	59,733
18	20987	Pathasathis/Motels	3,00,201
Total			1,72,68,074

Sl. No.	Scheme ID	Scheme description	Amount (in ₹)
District Magistrate, Paschim Bardhaman			
1	21089	RTC Training Exp.	90,000
2	21090	SHG & SE	43,65,174
3	21799	Residual balance of NRDMS	14,37,147
4	21803	District Annual Fund	3,65,000
5	21817	BCW&TD	1,00,000
Total			63,57,321
Additional Director & CEO, WBREDA			
1	23062	Solar Power Plant	5,23,60,000
2	20704	Aloshree	80,22,300
Total			6,03,82,300
GRAND TOTAL			11,63,73,472

Source: Departmental figures

APPENDIX 4.2

(Refer Paragraph 4.8 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 2021		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
8658-Suspense Account				
1	101-PAO Suspense Ministry of Transport and Highways	128.13	13.57	Cash balance will increase on settlement
	Net	114.56 (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)	88.64	-0.74	Cash balance will increase on settlement
	Net	89.38 (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	3.40	-8.59	Cash balance will increase on settlement
	Net	11.99 (Dr.)		

Sl. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2021		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
2	102-Suspense Account (Civil) Account with Defence	203.54	198.22	Cash balance will increase on settlement
	Net	5.32 (Dr.)		
	102-Suspense Account (Civil) Eastern Railway	4.28	4.36	Cash balance will decrease on settlement
	Net	0.08 (Cr.)		
	102-Suspense Account (Civil) South Eastern Railway	15.88	16.95	Cash balance will decrease on settlement
	Net	1.07 (Cr.)		
	102-Suspense Account (Civil) Other Railway Accounts	2.27	1.68	Cash balance will increase on settlement
	Net	0.59 (Dr.)		
	102-Suspense Account (Civil) Un credited amount under e- Payment	1,188.76	1,402.70	Cash balance will decrease on settlement
	Net	213.94 (Cr.)		
3	109-Reserve Bank Suspense- Headquarters	-3.48	-1.08	Cash balance will decrease on settlement
	Net	2.40 (Cr.)		
4	123-AIS Officer Group Insurance Scheme	4.76	3.22	Cash balance will increase on settlement
	Net	1.54 (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	30.61	0.43	Cash balance will increase on settlement
	Net	30.18 (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. 2020-21	Whether the entity is functional?	Number of communication s/ reminders that have been sent to various entities since 1 April 2018 in pursuance of Accounts in arrears	Entity to which last communication/reminder has been sent (Management, Administrative Department, Finance Department or PAC or Others) (Since 1 April 2018)	Date on which last communication/ reminder has been sent by PAG (after 1 April 2018)
Autonomous Bodies								
1	West Bengal Human Rights Commission	19(2)	2014-15	5	Yes	4	Management	20/09/21
2	West Bengal Building and other Construction Workers Welfare Board	19(2)	2018-19	2	Yes	3	Management	20/09/21
3	West Bengal State Legal Services Authority	19(2)	2015-16	5	Yes	4	Management	20/09/21
4	District Legal Service Authority, Kolkata	19(2)	Nil	23	Yes	4	Management	20/09/21
5	District Legal Service Authority, Bankura	19(2)	2019-20	1	Yes	4	Management	20/09/21
6	District Legal Service Authority, Birbhum	19(2)	2013-14	7	Yes	4	Management	20/09/21
7	District Legal Service Authority, Burdwan	19(2)	2007-08	13	Yes	4	Management	20/09/21
8	District Legal Service Authority, Coochbehar	19(2)	2019-20	1	Yes	4	Management	20/09/21
9	District Legal Service Authority, Darjeeling	19(2)	2019-20	1	Yes	4	Management	20/09/21
10	District Legal Service Authority, Uttar Dinajpur	19(2)	2019-20	1	Yes	4	Management	20/09/21
11	District Legal Service Authority, Dakshin Dinajpur	19(2)	2019-20	1	Yes	4	Management	20/09/21
12	District Legal Service Authority, Hooghly	19(2)	2017-18	3	Yes	4	Management	20/09/21

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. 2020-21	Whether the entity is functional?	Number of communications/ reminders that have been sent to various entities since 1 April 2018 in pursuance of Accounts in arrears	Entity to which last communication/reminder has been sent (Management, Administrative Department, Finance Department or PAC or Others) (Since 1 April 2018)	Date on which last communication/reminder has been sent by PAG (after 1 April 2018)
13	District Legal Service Authority, Howrah	19(2)	2008-09	12	Yes	4	Management	20/09/21
14	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	1	Yes	4	Management	20/09/21
15	District Legal Service Authority, Malda	19(2)	2017-18	3	Yes	4	Management	20/09/21
16	District Legal Service Authority, Purba Medinipur	19(2)	2019-20	1	Yes	4	Management	20/09/21
17	District Legal Service Authority, Pashim Medinipur	19(2)	2017-18	3	Yes	4	Management	20/09/21
18	District Legal Service Authority, Murshidabad	19(2)	2017-18	3	Yes	4	Management	20/09/21
19	District Legal Service Authority, Nadia	19(2)	2019-20	1	Yes	4	Management	20/09/21
20	District Legal Service Authority, Purulia	19(2)	2019-20	1	Yes	4	Management	20/09/21
21	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	1	Yes	4	Management	20/09/21
22	District Legal Service Authority, South 24 Parganas	19(2)	Nil	23	Yes	4	Management	20/09/21
23	West Bengal Financial Corporation	19 (2)	2019-20	1	Yes	0	-	-
24	West Bengal State Warehousing Corporation	19 (3)	2016-17	4	Yes	6	Management	02/07/21
25	W.B. University of Animal & Fishery Sciences	19 (3)	2011-12	9	Yes	5	Registrar	02/07/21
26	W.B. Veterinary Council	19 (3)	2019-20	1	Yes	3	Registrar	02/07/21
27	West Bengal Commission for Backward Classes	19 (3)	2019-20	1	Yes	2	Management	20/09/21
28	West Bengal Commission for Women	19 (3)	2016-17	4	Yes	2	Management	20/09/21

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. 2020-21	Whether the entity is functional?	Number of communications/ reminders that have been sent to various entities since 1 April 2018 in pursuance of Accounts in arrears	Entity to which last communication/reminder has been sent (Management, Administrative Department, Finance Department or PAC or Others) (Since 1 April 2018)	Date on which last communication/ reminder has been sent by PAG (after 1 April 2018)
29	West Bengal Unorganised Sector Workers' Welfare Board	19 (3)	2014-15	6	Yes	1	Management	20/09/21
30	West Bengal Minorities Development & Finance Corporation	19 (3)	2016-17	4	Yes	3	Management	20/09/21
31	West Bengal Scheduled Castes, Scheduled Tribes and Other Backward Classes Development & Finance Corporation	19 (3)	2019-20	1	Yes	1	Management	20/09/21
32	West Bengal Comprehensive Area Development Corporation	19 (3)	2015-16	5	Yes	3	Administrative Department	02/09/20
33	West Bengal Central School Service Commission	20 (1)	2013-14	7	Yes	4	Management	20/09/21
34	West Bengal Regional School Service Commission (Eastern Region)	20 (1)	2016-17	4	Yes	3	-	-
35	West Bengal Regional School Service Commission (Northern Region)	20 (1)	2014-15	6	Yes	1	Management	20/09/21
36	West Bengal Regional School Service Commission (Southern Region)	20 (1)	2014-15	6	Yes	4	Management	20/09/21
37	West Bengal Regional School Service Commission (Western Region)	20 (1)	2016-17	4	Yes	-	-	-
38	West Bengal Regional School Service Commission (South-Eastern Region)	20 (1)	2016-17	4	Yes	-	-	-
39	West Bengal State Council of Technical Education	20 (1)	2003-04	17	No	2	-	-
40	West Bengal Heritage Commission	19(3)	2017-18	3	Yes	3	Management	01/09/20
41	West Bengal Housing Board	19(3)	2015-16	5	Yes	3	Administrative Department	25/08/20

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. 2020-21	Whether the entity is functional?	Number of communications/ reminders that have been sent to various entities since 1 April 2018 in pursuance of Accounts in arrears	Entity to which last communication/reminder has been sent (Management, Administrative Department, Finance Department or PAC or Others) (Since 1 April 2018)	Date on which last communication/ reminder has been sent by PAG (after 1 April 2018)
42	Asansol Durgapur Development Authority	20(1)	2014-15	9	Yes	4	Administrative Department	17/08/20
43	Burdwan Development Authority	20(1)	2015-16	5	Yes	4	Administrative Department	17/08/20
44	Bhargore Rajarhat Development Authority	20(1)	2009-10	11	Yes	1	Administrative Department	17/08/20
45	Digha Sankarpur Development Authority	20(1)	2018-19	2	Yes	2	Management	23/07/19
46	Haldia Development Authority	20(1)	2019-20	1	Yes	2	Management	23/07/19
47	Jaigaon Development Authority	20(1)	2016-17	4	Yes	3	Management	23/07/19
48	Mdnapore Kharagpur Development Authority	20(1)	2017-18	3	Yes	4	Administrative Department	17/08/20
49	New Town Kolkata Development Authority	20(1)	2017-18	3	Yes	2	Management	-
50	Siliguri Jalpaiguri Development Authority	20(1)	2018-19	2	Yes	3	Management	17/08/20
51	Sriniketan Santiniketan Development Authority	20(1)	2019-20	1	Yes	3	Management	-
52	West Bengal State NGRBA Program Management Group	20(1)	2019-20	1	Yes	0	Accounts for audit was entrusted upto 2016-17. Beyond 2016-17 no entrustment was received	-
53	Kolkata Metropolitan Development Authority	20(1)	2018-19	2	Yes	0	0	-
54	Roopkala Kendro	20(1)	2017-18	3	Yes	0	0	-
55	Commissioners for Rabindra Setu	20(1)	2019-20	1	Yes	2	Executive Officer (Management)	Nil

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. 2020-21	Whether the entity is functional?	Number of communication s/ reminders that have been sent to various entities since 1 April 2018 in pursuance of Accounts in arrears	Entity to which last communication/reminder has been sent (Management, Administrative Department, Finance Department or PAC or Others) (Since 1 April 2018)	Date on which last communication/reminder has been sent by PAC (after 1 April 2018)
56	West Bengal Khadi & Village Industries Board	20(1)	2016-17	5	Yes	1	Chief Secretary to the Government of West Bengal (Administrative Department)	10/02/20
57	West Bengal Bio-Diversity Board	19(3)	2016-17	4	Yes	2	Chief Secretary to the Government of West Bengal (Administrative Department)	10/02/20
58	East Kolkata Wetland Management Authority	19(3)	2018-19	2	Yes	1	Chief Secretary to the Government of West Bengal (Administrative Department)	10/02/20
59	Compensatory Afforestation Fund Management and Planning Authority	20(1)	2017-18	3	Yes	1	Chief Secretary to the Government of West Bengal (Administrative Department)	10/02/20
60	Hooghly River Bridge Commissioners	19 (3)	2019-20	1	Yes	-	NA	NA
61	West Bengal State Urban Development Agency	19(3)	2017-18	3	Yes	-	-	-
62	Shishu Kishore Academy	20(1)	2017-18	3	Yes	-	-	-
63	Minerva Natya Sanskriti Charcha Kendra	20(1)	2017-18	3	Yes	-	-	-
64	Paschimbanga Bangla Academy	20(1)	2015-16	5	Yes	-	-	-
65	Folk & Tribal Centre	20(1)	2013-14	7	Yes	-	-	-
Total (ABs)				288				

Note: Annual accounts received upto 30 September 2021 have been considered.

APPENDIX 5.1 (Refer Paragraph 5.3 in Chapter V)				Summarised financial position and working results of Government								
Sl. No.	Sector/ Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Nov 21)	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)
(₹ in Crore)												
Working Government Companies												
Agriculture & Allied				62.84	195.78	52.14	755.93	62.75	18.46	247.91	25.31	9.43
1.	BANGLAR DAIRY LTD.	2018-19	2020-21	10.00	11.45	-	-	0.69	0.51	11.45	6.03	4.45
2.	PASCHIMBANGA AGRI MARKETING CORPORATION LIMITED	2019-20	2020-21	4.62	5.88	29.00	0.68	0.34	0.34	34.88	0.97	5.78
3.	THE STATE FISHERIES DEVELOPMENT CORPORATION LTD.	2018-19	2019-20	2.70	(6.77)	2.64	24.43	2.20	2.20	(4.13)	-	-
4.	WEST BENGAL AGRO-INDUSTRIES CORPORATION LTD.	2019-20	2020-21	8.41	(169.31)	2.00	257.87	13.18	(11.14)	(167.31)	-	-
5.	WEST BENGAL BIOTECH DEVELOPMENT CORPORATION LIMITED	2012-13	2016-17	0.05	22.41	-	-	(1.73)	(1.73)	22.41	-	-

6.	WEST BENGAL FOREST DEVELOPMENT CORPORATION LTD.	2019-20	2020-21	6.30	152.93	-	96.82	17.98	15.42	152.93	11.76	10.08
7.	WEST BENGAL LIVESTOCK DEVELOPMENT CORPORATION LTD.	2019-20	2020-21	15.64	15.46	0.56	95.19	(15.24)	(15.24)	16.02	-	-
8.	WEST BENGAL STATE FOOD PROCESSING AND HORTICULTURE DEVELOPMENT CORPORATION LIMITED	2015-16	2018-19	0.97	7.03	2.33	10.47	1.46	0.63	9.36	15.60	8.96
9.	WEST BENGAL STATE MINOR IRRIGATION CORPORATION LTD.	2017-18	2018-19	11.65	(33.62)	-	1.35	(3.42)	(3.32)	(33.62)	-	-
10.	WEST BENGAL STATE SEED CORPORATION LTD.	2019-20	2020-21	2.50	190.32	15.61	269.12	47.29	30.79	205.93	22.96	16.18
	Finance			713.18	3,683.08	1,999.73	441.95	255.17	58.70	5,682.81	4.49	1.59
11	WEBEL VENTURE CAPITAL LIMITED	2020-21	2021-22	0.05	0.83	-	0.04	0.03	0.03	0.83	3.61	3.61
12	WEST BENGAL FILM DEVELOPMENT CORPORATION LTD.	2018-19	2021-22	5.20	(111.02)	63.77	-	(1.37)	(6.96)	(47.25)	-	-
13	WEST BENGAL HANDICRAFTS DEVELOPMENT CORPORATION LTD.	2019-20	2020-21	46.60	42.64	2.50	126.84	13.42	8.95	45.14	29.73	20.99
14	WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD. (WBIDC LTD.)	2019-20	2020-21	435.93	2,558.54	140.80	82.84	38.87	11.52	2,699.34	1.44	0.45

15	WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LTD. (WB GOVT. COMPANY)	2020-21	2021-22	225.30	1,191.24	1,792.66	232.20	204.32	45.26	2,983.90	6.85	3.80
16	WEST BENGAL WOMEN DEVELOPMENT UNDERTAKING	2018-19	2019-20	0.10	0.85	-	0.03	(0.10)	(0.10)	0.85	-	-
	Infrastructure			1,910.73	2,331.30	97.27	1,445.52	61.77	39.80	2,428.57	2.54	1.71
17	MACKINTOSH BURN LTD.	2019-20	2021-22	0.31	238.10	1.60	489.27	25.81	16.87	239.70	10.77	7.09
18	NEW TOWN KOLKATA GREEN SMART CITY CORPORATION LTD.	2019-20	2020-21	1.00	1.19	-	-	0.25	0.19	1.19	21.01	15.97
19	NEW TOWN TELECOM INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	2020-21	2021-22	1.05	28.92	-	11.34	9.99	5.94	28.92	34.54	20.54
20	SUNDARBAN INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	2017-18	2018-19	1.00	16.78	-	0.10	2.09	1.52	16.78	12.46	9.06
21	WEBEL ELECTRONICS INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	2020-21	2021-22	0.05	(0.02)	-	-	(0.01)	0.01	(0.02)	-	-
22	WEST BENGAL ELECTRONICS INDUSTRY DEVELOPMENT CORPORATION LTD.	2019-20	2020-21	233.90	179.25	32.88	347.39	19.80	13.30	212.13	9.33	7.42

23	WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED	2019-20	2020-21	1,213.24	1,124.52	50.00	-	(49.86)	(36.88)	1,174.52	-	-
24	WEST BENGAL HOUSING INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED (WBHIDCO)	2019-20	2020-21	259.65	453.50	-	257.62	30.58	25.43	453.50	6.74	5.61
25	WEST BENGAL POLICE HOUSING & INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	2020-21	2021-22	10.40	42.42	-	176.74	4.68	3.50	42.42	11.03	8.25
26	WEST BENGAL SMALL INDUSTRIES DEVELOPMENT CORPORATION LIMITED (WBSIDC LTD.)	2018-19	2020-21	187.03	209.69	12.79	156.57	20.57	12.05	222.48	9.25	5.75
27	WEST BENGAL TRANSPORT INFRASTRUCTURE DEVELOPMENT CORPORATION LTD.	2020-21	2021-22	3.10	36.95	-	6.49	(2.13)	(2.13)	36.95	-	-
Manufacturing				358.51	(1,304.53)	706.55	124.66	(87.49)	(184.41)	(597.98)	-	-
28	BRITANNIA ENGINEERING LIMITED	2017-18	2018-19	11.29	(68.44)	39.52	19.59	(10.93)	(16.54)	(28.92)	-	-
29	DURGAPUR CHEMICALS LTD.	2020-21	2021-22	235.97	(25.12)	28.73	-	(28.76)	(30.79)	3.61	-	-
30	ELECTRO MEDICAL & ALLIED INDUSTRIES LTD.	2019-20	2020-21	16.40	(82.45)	36.87	3.79	(0.86)	(5.25)	(45.58)	-	-
31	GREATER CALCUTTA GAS SUPPLY CORPORATION LTD.	2019-20	2020-21	41.15	(456.09)	197.40	0.24	(23.45)	(47.85)	(258.69)	-	-

32	MAYURAKSHI COTTON MILLS (1990) LIMITED	2020-21	2021-22	7.76	(89.41)	43.46	1.19	(3.01)	(18.45)	(45.65)	-	-
33	THE SHALIMAR WORKS (1980) LTD.	2019-20	2020-21	1.25	(396.87)	155.01	1.06	(8.27)	(29.51)	(241.86)	-	-
34	WEBFIL LIMITED	2020-21	2021-22	8.53	9.52	0.45	38.46	4.15	1.46	9.97	41.62	15.34
35	WEST BENGAL MINERAL DEVELOPMENT AND TRADING CORPORATION LTD.	2020-21	2021-22	4.43	(81.25)	108.35	6.52	(3.59)	(13.16)	27.10	-	-
36	WEST BENGAL PHARMACEUTICAL & PHYTOCHEMICAL DEVELOPMENT CORPORATION LTD.	2017-18	2018-19	23.99	(8.10)	11.44	4.56	(2.64)	(4.13)	3.34	-	-
37	WESTING HOUSE SAXBY FARMER LTD.	2018-19	2021-22	7.74	(106.32)	85.02	49.25	(10.13)	(20.19)	(21.30)	-	-
Others				6.59	276.95	80.43	1,039.82	158.51	106.23	357.38	44.35	38.36
38	BASUMATI CORPORATION LIMITED	2019-20	2020-21	0.10	(208.05)	75.67	9.22	(3.73)	(14.40)	(132.38)	-	-
39	SARASWATY PRESS LIMITED	2020-21	2021-22	5.50	299.56	-	554.62	94.08	70.52	299.56	31.41	23.54
40	SILPABARTA PRINTING PRESS LTD.	2019-20	2020-21	0.89	(3.27)	4.76	0.19	(1.82)	(2.15)	1.49	-	-
41	WEST BENGAL TEXT BOOK CORPORATION LIMITED	2020-21	2021-22	0.10	188.71	-	475.79	69.98	52.26	188.71	37.08	27.69
Power				12,870.79	15,764.67	22,861.70	33,983.17	4,439.67	898.95	38,626.37	0.98	5.70
42	BENGAL BIRBHUM COALFIELDS LIMITED	2020-21	2021-22	0.10	(1.32)	-	-	(0.01)	(0.01)	(1.32)	-	-

43	THE DURGAPUR PROJECTS LTD.	2020-21	2021-22	1,815.29	(1,747.65)	2,678.24	1,187.34	233.96	(113.59)	930.59	25.14	-
44	WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED	2020-21	2021-22	7,579.00	9,316.31	7,249.29	8,964.30	1,736.57	569.04	16,565.60	10.48	6.11
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	2020-21	2021-22	2,365.89	2,716.74	9,365.34	22,002.11	1,403.84	(190.20)	12,082.08	11.62	-
47	WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED	2020-21	2021-22	1,105.52	5,481.60	3,560.65	1,828.98	1,067.04	635.39	9,042.25	11.80	11.59
	Service			202.14	(2,818.84)	1,159.36	16,139.83	53.56	(103.15)	(1,659.48)	-	-
48	BISWA BANGLA MARKETING CORPORATION LIMITED	2019-20	2020-21	0.01	(1.60)	8.34	23.20	(2.14)	(2.14)	6.74	-	-
49	WEBEL ELECTRONICS MANUFACTURING CLUSTERS LIMITED	2020-21	2021-22	0.05	0.84	-	-	(0.01)	(0.01)	0.84	-	-
50	WEBEL TECHNOLOGY LIMITED	2018-19	2019-20	1.00	61.04	-	276.65	12.69	9.30	61.04	20.79	15.23
51	WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LTD.	2015-16	2019-20	1.08	(16.45)	311.29	2,814.04	18.70	(0.67)	294.84	6.34	-
52	WEST BENGAL MEDICAL SERVICES CORPORATION LIMITED	2019-20	2020-21	10.00	111.53	95.00	25.56	22.28	14.78	206.53	10.79	13.25

53	WEST BENGAL STATE BEVERAGES CORPORATION LIMITED	2019-20	2020-21	20.00	121.77	-	12,892.24	62.32	46.80	121.77	51.18	38.43
54	WEST BENGAL SURFACE TRANSPORT CORPORATION LTD.	2020-21	2021-22	1.01	(725.19)	359.87	24.75	(30.96)	(76.95)	(365.32)	-	-
55	WEST BENGAL SWAROJGAR CORPORATION LIMITED	2018-19	2019-20	130.00	175.41	-	0.01	2.78	2.00	175.41	1.58	1.14
56	WEST BENGAL TOURISM DEVELOPMENT CORPORATION LTD.	2019-20	2021-22	17.99	100.27	5.08	49.54	(6.24)	(6.33)	105.35	-	-
57	WEST BENGAL TRADE PROMOTION ORGANISATION	2019-20	2020-21	0.60	27.69	-	-	0.35	0.35	27.69	1.26	1.26
58	WEST BENGAL TRANSPORT CORPORATION LIMITED {FORMERLY THE CALCUTTA TRAMWAYS COMPANY (1978) LIMITED}	2020-21	2021-22	20.40	(2,674.15)	379.78	33.84	(26.21)	(90.28)	(2,294.37)	-	-
Total- A: Working Government companies				16,124.78	18,128.41	26,957.18	53,930.88	4,943.94	834.58	45,085.58	10.97	4.60
Working Statutory Corporations												
Agriculture & Allied				7.61	74.60	-	78.40	54.17	39.04	74.60	72.61	52.33
59	WEST BENGAL STATE WAREHOUSING CORPORATION	2016-17	2019-20	7.61	74.60	-	78.40	54.17	39.04	74.60	72.61	52.33
Finance				702.69	1,139.54	1,084.33	93.43	146.34	97.81	2,223.87	6.58	8.58
60	WEST BENGAL FINANCIAL CORPORATION	2019-20	2020-21	227.34	81.54	328.41	69.53	29.40	(8.82)	409.95	7.17	-

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	8.11	16.82
62	WEST BENGAL SCHEDULED CASTES & SCHEDULED TRIBES AND OTHER BACKWARD CLASSES DEVELOPMENT & FINANCE CORPORATION	2019-20	2020-21	325.35	608.00	109.62	1.11	28.06	30.95	717.62	3.91	5.09
Infrastructure				-	97.89	96.34	18.19	22.50	10.34	194.23	11.58	10.56
63	WEST BENGAL INDUSTRIAL INFRASTRUCTURE DEVELOPMENT CORPORATION	2017-18	2018-19	-	97.89	96.34	18.19	22.50	10.34	194.23	11.58	10.56
Service				31.31	(4,268.61)	1,439.59	400.79	(178.98)	(290.13)	(2,829.02)	-	-
64	CALCUTTA STATE TRANSPORT CORPORATION	2019-20	2020-21	9.62	(2,720.33)	585.97	117.14	(167.27)	(173.97)	(2,134.36)	-	-
65	NORTH BENGAL STATE TRANSPORT CORPORATION	2018-19	2019-20	10.69	(846.39)	439.21	169.35	17.54	(37.06)	(407.18)	-	-
66	SOUTH BENGAL STATE TRANSPORT CORPORATION	2019-20	2020-21	11.00	(701.89)	414.41	114.30	(29.25)	(79.10)	(287.48)	-	-
Total- B: Working Statutory Corporations				741.61	(2,956.58)	2,620.26	590.81	44.03	(142.94)	(336.32)	-	-
Inactive Company/ Corporations												
Agriculture & Allied				47.23	(379.38)	107.72	-	(34.91)	(51.59)	(271.66)	-	-
67	WEST BENGAL TEA DEVELOPMENT CORPORATION LTD.	2018-19	2019-20	47.23	(379.38)	107.72	-	(34.91)	(51.59)	(271.66)	-	-
Finance				46.76	(5.45)	4.63	-	0.08	(0.10)	(0.82)	-	-

68	WEST BENGAL HANDLOOM AND POWERLOOM DEVELOPMENT CORPORATION LTD.	2016-17	2019-20	46.76	(5.45)	4.63	-	0.08	(0.10)	(0.82)	-	-
	Manufacturing			64.73	(2,312.97)	1,008.61	41.75	(57.63)	(181.13)	(1,304.36)	-	-
69	EASTERN DISTILLERIES & CHEMICALS LTD.	2012-13	2015-16	0.20	(5.09)	-	41.75	0.67	(0.20)	(5.09)	-	-
70	INFUSIONS (INDIA) LTD.	2018-19	2020-21	7.73	(27.78)	13.87	-	(0.96)	(3.10)	(13.91)	-	-
71	KALYANI SPINNING MILLS LIMITED	2019-20	2020-21	14.13	(1,190.08)	494.99	-	(41.30)	(104.97)	(695.09)	-	-
72	KRISHNA SILICATES AND GLASS (1987) LIMITED	2005-06	2008-09	0.00	0.01	81.60	-	(0.65)	(7.28)	81.61	-	-
73	LILY PRODUCTS LIMITED	2019-20	2020-21	0.01	(270.57)	67.65	-	(1.19)	(10.14)	(202.92)	-	-
74	NATIONAL IRON & STEEL COMPANY (1984) LTD.	2019-20	2021-22	0.50	18.34	7.67	-	(0.80)	(2.73)	26.01	-	-
75	NEO PIPES & TUBES CO LTD.	2019-20	2020-21	2.20	(16.79)	5.15	-	(1.05)	(1.78)	(11.64)	-	-
76	PULVER ASH PROJECTS LIMITED	2019-20	2020-21	2.15	(13.31)	13.00	-	(0.07)	(0.07)	(0.31)	-	-
77	THE CARTER POOLER ENGG CO. LTD.	2007-08	2008-09	0.95	(48.81)	20.69	-	(0.08)	(3.08)	(28.12)	-	-
78	WEST BENGAL CERAMIC DEVELOPMENT CORPORATION LTD.	2020-21	2021-22	2.93	(73.34)	25.99	-	(0.05)	(0.26)	(47.35)	-	-
79	WEST BENGAL INDUSTRIAL LAND HOLDINGS PRIVATE LIMITED	2018-19	2019-20	0.01	0.01	-	-	-	-	0.01	-	-

80	WEST BENGAL PLYWOOD AND ALLIED PRODUCTS LIMITED	2011-12	2013-14	0.09	(53.27)	26.78	-	(0.10)	(0.10)	(26.49)	-	-
81	WEST BENGAL PROJECTS LIMITED	2014-15	2018-19	1.89	(0.77)	-	-	(0.10)	(0.11)	(0.77)	-	-
82	WEST BENGAL STATE LEATHER INDUSTRIES DEVELOPMENT CORPORATION LIMITED	2010-11	2019-20	3.95	3.96	2.34	-	(0.14)	(0.46)	6.30	-	-
83	WEST BENGAL SUGAR INDUSTRIES DEVELOPMENT CORPORATION LIMITED	2020-21	2021-22	15.24	(192.45)	47.00	-	(0.01)	(6.19)	(145.45)	-	-
84	WEST DINAJPUR SPINNING MILLS LIMITED	2019-20	2020-21	12.75	(443.02)	201.88	-	(11.80)	(40.66)	(241.14)	-	-
Total- C: Inactive Government Companies				158.72	(2,697.79)	1,120.96	41.75	(92.46)	(232.82)	(1,576.83)	-	-
Non-working Statutory Corporations												
Service				-	(37.17)	16.34	-	0.02	0.02	(20.83)	-	-
85	GREAT EASTERN HOTEL AUTHORITY	2019-20	2020-21	-	(37.17)	16.34	-	0.02	0.02	(20.83)	-	-
Total- D: Non-Working Statutory Corporations				-	(37.17)	16.34	-	0.02	0.02	(20.83)	-	-
Grand Total				17,025.11	12,436.86	30,714.74	54,563.44	4,895.53	458.80	43,151.60	11.34	3.69

Source: Accounts of SPSEs