

APPENDICES

APPENDIX 1.1

(Refer Paragraph 1.2 in Chapter I)

A Brief Profile of West Bengal

A. General Data

Sl. No.	Particulars	Figures
1.	Area (India: 32,87,469 sq. km)*	88,752 sq. km
2.	Population^	
a.	in 2012 (All India: 123.22 crore)	9.23 crore
b.	in 2022 (All India: 137.98 crore)	9.88 crore
3.	Density^ of Population (as per 2011 Census) (All India Density: 422.26 persons/sq. km.)	1,116.41 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 (2016-20)^ (All India Average: 70.00 years)	72.30 years
8.	Gross State Domestic Product (GSDP) 2022-23 at current prices**	₹ 15,54,992 crore
9.	Per capita GSDP* (Per capita GDP of India: ₹ 1,96,983)	₹ 1,57,254
10.	Per capita GSDP CAGR (2013-14 to 2022-23)* (All India: 9.12 per cent)	9.02 per cent
11.	GSDP CAGR (2013-14 to 2022-23)* (All India: 10.34 per cent)	9.68 per cent
12.	Population Growth (2012-22)^ (All India: 11.98 per cent)	7.04 per cent

B. Financial Data

Sl. No.	Particulars	2020-21 to 2021-22		2021-22 to 2022-23	
	Growth Rate	General States	West Bengal	General States	West Bengal
a.	of Revenue Receipts	25.59	20.06	13.41	9.76
b.	of Own Tax Revenue	25.62	17.91	19.78	17.62
c.	of Non-Tax Revenue	44.81	(-)67.49	12.94	30.00
d.	of Total Expenditure	14.00	18.38	12.53	7.29
e.	of Capital Expenditure	28.23	34.14	14.18	25.88
f.	of Revenue Expenditure on Education	11.47	5.97	13.21	10.52
g.	of Revenue Expenditure on Health	19.71	31.44	0.88	(-)6.42
h.	of Salary and Wages	11.82	4.80	8.52	1.56
i.	of Pension	11.88	24.69	11.38	(-)7.69
j.	of Subsidies	18.29	34.60	15.24	2.56

#Census 2011

*Ministry of Statistics and Programme Implementation

**SRS Bulletin

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

\$GSDP figure released by the Ministry of Statistics and Programme Implementation (MoSPI), Government of India dated 01 August 2023

^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 2.5.2.1 and 2.7 in Chapter II)***Time Series Data on the State Government Finances**

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	1,45,975	1,42,914	1,48,394	1,78,159	1,95,544
(i)	Own Tax revenue	60,732	60,669	60,287	71,082	83,608
(a)	Goods and Service Tax	27,067	27,307	26,013	31,271	37,967
(b)	Taxes on Agricultural Income	1	1	0	0	0
(c)	Taxes on Sales, Trade, etc.	7,813	7,161	9,394	9,951	11,840
(d)	State Excise	10,622	11,232	10,666	13,542	16,266
(e)	Taxes on Vehicles	2,563	2,601	2,336	2,647	3,392
(f)	Stamps and Registration Fees	5,620	6,026	5,528	7,366	6,876
(g)	Land Revenue	2,847	2,728	2,756	2,743	3,173
(h)	Other taxes	4,199	3,613	3,594	3,562	4,094
(ii)	Non-Tax Revenue	3,657	3,213	5,198	1,690	2,197
(iii)	State's share of Union taxes and duties	55,776	48,048	44,737	65,541	71,435
(iv)	Grants-in-Aid from GoI	25,810	30,984	38,172	39,846	38,304
2	Misc. Capital Receipts	692	0	0	0	0
3	Recovery of Loans & Advances	804	67	150	58	82
4	Non-debt receipts (1+2+3)	1,47,471	1,42,981	1,48,544	1,78,217	1,95,626
5	Public Debt Receipts	70,197	75,699	75,429	77,581	70,243
(i)	Internal Debt	69,019	73,682	68,999	69,066	65,132
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	44,014	57,822	60,844	68,873	65,132
(b)	Ways and Means Advances and Overdrafts	25,005	15,860	8,155	193	0
(ii)	Loans and Advances from GoI	1,178	2,017	6,430	8,515	5,111
6	Total receipts in the Consolidated fund (4+5)	2,17,668	2,18,680	2,23,973	2,55,798	2,65,869
7	Contingency Fund Receipts	0	0	12	0	180
8	Public Account Receipts	2,32,785	2,29,078	2,42,473	2,79,489	2,93,555
9	Total Receipts of the State (6+7+8)	4,50,453	4,47,758	4,66,458	5,35,287	5,59,604
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	1,56,374	1,62,575	1,77,921	2,10,159	2,22,839
	General Services (including Interest Payments)	56,865	61,931	70,684	78,495	79,254
	Social Services	68,764	73,089	78,847	1,02,475	1,15,569
	Economic Services	30,256	27,105	27,941	28,835	27,608
	Grants-in-Aid and contribution	489	450	449	354	408
11	Capital Expenditure	23,717	15,971	13,034	17,484	22,009

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
		(₹ in crore)				
	General Services	927	748	546	545	655
	Social Services	7,324	5,439	3,950	7,437	9,952
	Economic Services	15,466	9,784	8,538	9,502	11,402
12	Disbursement of Loans & Advances	865	1,266	2,277	1,102	565
13	Total (10+11+12)	1,80,956	1,79,812	1,93,232	2,28,745	2,45,413
14	Repayment of Public Debt	45,786	40,413	26,890	31,540	29,768
	Internal Debt	44,733	39,282	25,446	30,218	28,201
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	19,728	23,422	17,291	30,025	28,201
	Ways and Means Advances and Overdrafts	25,005	15,860	8,155	193	0
	Loans and Advances from GoI	1,053	1,131	1,444	1,322	1,567
15	Appropriation to Contingency Fund	0	0	0	0	180
16	Total Disbursement out of Consolidated Fund (13+14+15)	2,26,742	2,20,225	2,20,122	2,60,285	2,75,361
17	Contingency Fund Disbursements	1	11	7	52	-48
18	Public Accounts Disbursements	2,24,962	2,19,463	2,39,748	2,74,594	2,84,854
19	Total disbursement by the state (16+17+18)	4,51,705	4,39,699	4,59,877	5,34,931	5,60,167
Part C. Deficits						
20	Revenue Deficit (1-10)	-10,399	-19,661	-29,527	-32,000	-27,295
21	Fiscal Deficit (4-13)	-33,485	-36,831	-44,688	-50,528	-49,787
22	Primary Deficit (21-23)	-4,574	-5,163	-10,906	-13,856	-9,769
Part D. Other data						
23	Interest Payment	28,911	31,668	33,782	36,672	40,018
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	57,589	61,622	63,131	79,966	96,081
26	Ways and Means Advances/Overdrafts availed (days)	149	107	56	1	0
27	Interest on WMA/Overdrafts	21	11	3	0 (Actual ₹0.02 lakh)	0
28	GSDP (At current prices)	11,02,054	11,79,097	11,55,821	13,63,926	15,54,992
29	Outstanding Fiscal Liabilities (year-end)	3,93,300	4,33,475	4,86,430*	5,36,478*	5,85,169
	Guarantees including interest	6,623	8,212	7,821	16,885	17,677
30	Outstanding Guarantees (year-end) (Principal)	6,593	8,178	7,728	16,885	17,677
	Outstanding Guarantees (year-end) (Interest)	30	34	93	0	0
31	Maximum amount guaranteed	16,050	14,228	15,292	15,129	10,300
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						
Resource Mobilisation						
34	Own Tax Revenue/GSDP	0.055	0.051	0.052	0.052	0.054
35	Own Non-Tax Revenue/GSDP	0.003	0.003	0.004	0.001	0.001

State Finances Audit Report for the year ended March 2023

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
		(₹ in crore)				
36	Central Tax/GSDP	0.051	0.041	0.039	0.048	0.046
Expenditure Management						
37	Total Expdr./GSDP (%)	16.42	15.25	16.72	16.77	15.78
38	Total Revenue Expdr./Receipts (%)	107.12	113.76	119.90	117.96	113.96
39	Revenue Expdr./Total Expdr. (%)	86.42	90.41	92.08	91.87	90.80
40	Expdr. on Social Service (Total)	76,462	78,983	84,804	1,10,207	1,25,823
41	Expdr. on SS/TE (%)	42.25	43.93	43.89	48.18	51.27
42	Expdr. on Eco. Service (Total)	46,212	37,697	36,747	39,143	39,271
43	Expdr. on ES/TE (%)	25.54	20.96	19.02	17.11	16.00
44	CE/TE (%)	13.11	8.88	6.75	7.64	8.97
45	CE on Social and Eco. Service	22,790	15,223	12,488	16,939	21,354
46	CE on SS and ES/TE (%)	12.59	8.47	6.46	7.41	8.70
Management of Fiscal Imbalances						
47	Revenue Deficit/GSDP (%)	0.94	1.67	2.55	2.35	1.76
48	Fiscal Deficit/GSDP (%)	3.04	3.12	3.87	3.70	3.20
49	Primary Deficit/GSDP (%)	0.42	0.44	0.94	1.02	0.63
50	Revenue Deficit/Fiscal Deficit (%)	31.06	53.38	66.07	63.33	54.82
51	Primary Revenue Balance	18,512	12,007	4,255	4,672	12,723
52	Primary Revenue Balance/GSDP	0.017	0.010	0.004	0.003	0.008
Management of Fiscal Liabilities						
53	Fiscal liabilities/GSDP (%)	35.69	36.76	41.70 [#]	38.86 [#]	37.63
54	Fiscal Liabilities/RR (%)	269.43	303.31	324.81 [#]	297.52 [#]	299.25
55	Debt Receipts (Total)	1,61,383	1,81,007	1,86,034	1,97,690	1,91,795
56	Debt Payment (Total)	1,29,044	1,40,832	1,33,079	1,47,642	1,43,105
57	Total Debt Redemption (Principal+Interest)	1,57,955	1,72,500	1,66,861	1,84,314	1,83,123
58	Debt Redemption (Principal+Interest)/Total debt receipts	0.98	0.95	0.90	0.93	0.95
Other Fiscal health Indicators						
59	Return on Investment (%)	0.28	0.46	0.01	0.85	0.86
60	Financial Assets/Liabilities	0.38	0.39	0.39	0.39	0.39
61	IP/RR	19.81	22.16	22.77	20.58	20.46

Source: Finance Accounts

* 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.

[#] The Debt to GSDP and Debt to Revenue Receipt ratios during 2020-21 & 2021-22 were 42.09 & 39.33 per cent and 327.80 & 301.12 per cent respectively. However, the effective debt to GSDP ratios were arrived at after exclusion of GST compensation of ₹ 4,431 crore and ₹ 6,425 crore received during 2020-21 and 2021-22 respectively as back-to-back loan under debt receipts from the outstanding overall debt.

APPENDIX 2.2

(Refer Paragraph 2.7.1 in Chapter II)

Details of funds which had been transferred to deposit accounts of State PSUs/Development Authorities/Autonomous Bodies/Societies/Local Bodies

Sl. No.	Description of Head of Account (HoA)	Expenditure	Fund transferred to Deposit Account out of Expenditure	Deposits w.r.t. Expenditure (In per cent)
		(A)	(B)	(C) =
		(₹ in crore)		(B/A*100)
1.	3604- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	407.96	407.83	99.97
2.	4405- Capital Outlay on Fisheries	17.33	17.30	99.83
3.	4435 – Capital Outlay on Other Agricultural Programmes	21.45	20.85	97.20
4.	3055- Road Transport	957.71	930.65	97.17
5.	4404- Capital Outlay on Dairy Development	0.37	0.36	97.30
6.	4403- Capital Outlay on Animal Husbandry	126.57	120.50	95.20
7.	2551- Hill Areas	975.49	928.26	95.16
8.	2852- Industries	78.69	57.57	73.16
9.	4885- Other Capital Outlay on Industries and Mineral	158.94	135.32	85.14
10.	5452- Capital Outlay on Tourism	68.57	51.57	75.21
11.	4408- Capital Outlay on Food Storage & Warehousing	36.14	26.50	73.33
12.	68 Multiple Head of Accounts	2,29,851.42	29,498.59	12.83
Total		2,32,700.64	32,195.30	13.84

Source: VLC data

APPENDIX 2.3*(Refer Paragraph 2.8.5 in Chapter II)***Details of disbursement of State-sponsored scheme funds through the Bank Accounts during 2022-23**

Sl. No.	Name of State-sponsored scheme	Major Head of Account	Amount (₹ in crore)
1.	Lakshmir Bhandar	2235	11,980.28
2.	Old Age Pension Scheme under Jai Bangla	2235	1,378.48
3.	Old Age Pension Scheme under Jai Bangla	2235	555.83
4.	Honorarium to Priests	2235	33.59
5.	Manabik Pension	2235	717.20
6.	Lokprasar Prakalpa	2235	246.36
7.	Widow Pension Scheme	2235	1,686.85
8.	Samajik Suraksha Yojana	2235	183.00
9.	Taposili Bandhu Old Age Pension Scheme to SCs	2225	1,250.35
10.	Talent Support Programme	2225	955.00
11.	Krishak Bandhu Scheme	2401	4,995.23
Total			23,982.27

Source: VLC data

APPENDIX 2.4

(Refer Paragraph 2.9.3(v)
in Chapter II)

List of non-Government DDOs, who had drawn funds related to Capital Expenditure (₹ 10 crore and above) during 2022-23

Sl. No.	DDO Description	Funds drawn (₹ in crore)
1.	Director, State Urban Development Agency	2,316.75
2.	Secretary, Kolkata Metropolitan Development Authority	775.86
3.	Municipal Commissioner, Kolkata Municipal Corporation	275.70
4.	Managing Director, West Bengal Industrial Development Corporation Limited	116.08
5.	Accounts Officer, Paschimanchal Unnayan Parshad	98.15
6.	Managing Director, West Bengal Transport Infrastructure Development Corporation Limited	48.90
7.	Executive Officer, Purba Medinipur Zilla Parishad	38.11
8.	Executive Director (Finance), West Bengal Power Development Corporation Limited	27.34
9.	Chief Accounts Officer, West Bengal Small Industries Development Corporation Limited	27.31
10.	Finance Controller and Chief Accounts Officer, Hooghly Zilla Parishad	25.09
11.	West Bengal State Warehousing Corporation Limited	21.99
12.	Finance Officer, Jhargram Municipality	19.78
13.	Finance Officer, Jiaganj-Azimganj Municipality	19.00
14.	Chief Executive Officer, Siliguri Jalpaiguri Development Authority, Siliguri	12.95
15.	General Manager (Finance and Accounts), West Bengal Tourism Development Corporation Limited	12.90
16.	Sub-Divisional Officer, Chandannagar and Member Secretary, Tarakeswar Development Authority	12.10
17.	Financial Advisor and Chief Accounts Officer, Hooghly River Bridge Commissioners	10.27

Source: VLC data, O/o the AG (A&E), WB

APPENDIX 2.5*(Refer Paragraph 2.12.2 in Chapter II)***Adverse Balances in Deposit Accounts, as on 31 March 2023**

Sl. No.	Head of Account	Sub Head Description	Closing Balance as on 31.03.2023 (₹ in crore)
1.	8448-00-120-020	Kolkata Metropolitan Development Authority (KMDA)	(-)792.20
2.	8448-00-120-010	Pension Deposit Account of Local Library Authority	(-)275.55
3.	8448-00-110-002	Secondary Education	(-)51.82
4.	8448-00-110-014	Aliah University	(-)32.79
5.	8448-00-120-029	Digha Development Authority	(-)27.44
6.	8448-00-120-012	District Rural Development Authority Fund (DRDA)	(-)21.20
7.	8448-00-110-013	W. B. Council of H. S. Education	(-)9.82
8.	8448-00-110-008	District Primary Education Fund	(-)9.26
9.	8448-00-109-005	Pension Deposit Fund for D. R. D. Cell of Z.P./M.P.	(-)6.69
10.	8448-00-105-001	Calcutta State Transport Corporation	(-)4.07
11.	8448-00-120-011	District Urban Development Agency Fund (DUDA)	(-)1.63
12.	8448-00-120-014	Kolkata Improvement Trust (K.I.T.)	(-)1.41
13.	8448-00-120-005	Village Industries Fund	(-)1.21
14.	8448-00-120-002	Zoological Garden Fund	(-)1.14
15.	8448-00-120-024	Other Funds	(-)1.09
16.	8448-00-120-027	Primary Education	(-)0.99
17.	8448-00-120-068	Pension Deposit Fund for Darjeeling Gorkha Autonomous Hill Council Employees	(-)0.70
18.	8448-00-120-071	Uttar Dinajpur District Implementation Committee for National Project for Water Bodies	(-)0.55
19.	8448-00-105-002	W. B. Surface Transport Corporation	(-)0.34
20.	8448-00-120-030	Anchalik Parishad Fund/Panchayat Samiti Fund	(-)0.33
21.	8448-00-110-004	Post-Graduate Education	(-)0.17
22.	8448-00-120-087	West Bengal Madrasah Service Commission	(-)0.13
23.	8448-00-120-059	Special Fund for Relief & Rehabilitation of Ex-Servicemen	(-)0.10
24.	8448-00-120-008	Nabakustha Niwas Fund	(-)0.04
25.	8449-00-120-010	Deposit Account of Grant made out of Chief Ministers Discretionary Fund	(-)3.28
Total			(-)1,243.96

Source: VLC data, O/o the AG (A&E), WB

APPENDIX 3.1*(Refer Paragraph 3.3.6 in Chapter III)***Budget Utilisation during the year 2022-23**

Sl. No.	Grant/Appropriation No. and Name (A)	Total Provision (B)	Expenditure (C)	Utilisation of fund (in per cent) (D)=(C/B*100)
		(₹ in crore)		
1.	01-Legislative Assembly Secretariat	94.81	76.33	80.51
2.	02-Governor's Secretariat	21.31	13.86	65.04
3.	03-Council of Ministers	44.42	44.38	99.91
4.	04-Agricultural Marketing	403.30	121.22	30.06
5.	05-Agriculture	9,363.61	7,995.07	85.38
6.	06-Animal Resources Development	1,256.99	964.08	76.70
7.	07-Backward Classes Welfare	2,174.82	2,016.27	92.71
8.	08-Cooperation	649.29	540.33	83.22
9.	10-Consumer Affairs	118.32	102.93	86.99
10.	11-Micro, Small & Medium Enterprises and Textiles	1,157.35	539.55	46.62
11.	14-Mass Education Extension & Library Services	385.68	230.42	59.74
12.	15-School Education	34,559.51	34,510.79	99.86
13.	16-Environment	98.97	30.17	30.48
14.	18-Finance	1,27,557.41	95,960.45	75.23
15.	19-Fire & Emergency Services	448.56	301.21	67.15
16.	20-Fisheries	498.60	235.42	47.22
17.	21-Food & Supplies	15,004.63	14,533.33	96.86
18.	22-Food Processing Industries and Horticulture	226.04	105.53	46.69
19.	23-Forests	945.65	636.42	67.30
20.	24-Health and Family Welfare	18,525.41	16,874.59	91.09
21.	25-Public Works	8,037.51	7,054.90	87.77
22.	28-Housing	271.06	184.64	68.12
23.	30-Information & Cultural Affairs	836.18	546.72	65.38
24.	31-Information Technology & Electronics	243.94	775.08	317.73
25.	32-Irrigation and Waterways	3,773.77	2,514.95	66.64
26.	33-Correctional Administration	360.68	335.86	93.12
27.	34-Judicial	1,214.91	1,086.55	89.43
28.	35-Labour	1,098.07	779.66	71.00
29.	37-Law	18.75	14.80	78.93
30.	38-Minority Affairs and Madrasah Education	4,999.91	2,808.34	56.17
31.	40-Panchayats and Rural Development	26,301.53	14,586.34	55.46
32.	41-Parliamentary Affairs	20.36	14.32	70.33
33.	42-Personnel and Administrative Reforms	374.77	252.47	67.37
34.	43-Power	4,064.57	3,349.65	82.41
35.	45-Public Health Engineering	3,943.80	3,644.12	92.40
36.	49-Youth Services and Sports	749.82	147.70	19.70

Sl. No.	Grant/Appropriation No. and Name (A)	Total Provision (B)	Expenditure (C)	Utilisation of fund (in per cent) (D)=(C/B*100)
		(₹ in crore)		
37.	50-Sunderban affairs	587.45	206.68	35.18
38.	51-Technical Education, Training & Skill Development	1,286.20	695.12	54.04
39.	52-Tourism	467.95	124.22	26.55
40.	53-Transport	2,232.82	1,428.01	63.96
41.	55-Water Resources Investigation & Development	1,495.08	1,093.16	73.12
42.	58-Paschimanchal Unnayan Affairs	693.56	188.10	27.12
43.	59-Self-Help Groups & Self-Employment	720.84	65.25	9.05
44.	61-Chief Minister's Office	10.34	8.67	83.85
45.	62-North Bengal Development	797.43	239.59	30.05
46.	65-Tribal Development	1,119.64	662.73	59.19
47.	68-Home and Hill Affairs	14,215.84	11,527.89	81.09
48.	69-Land & Land Reforms and Refugee Relief & Rehabilitation	1,467.52	1,030.71	70.23
49.	70-Higher Education	5,816.14	6,167.17	106.04
50.	71-Planning and Statistics	523.10	353.79	67.63
51.	72-Urban Development and Municipal Affairs	15,016.97	15,646.82	104.19
52.	73-Disaster Management and Civil Defence	3,512.76	2,038.01	58.02
53.	74-Women & Child Development and Social Welfare	20,249.86	22,864.25	112.91
54.	75-Industry, Commerce and Enterprises	1,346.51	274.39	20.38
55.	76-Science & Technology and Biotechnology	72.09	31.11	43.15
56.	77-Programme Monitoring	4.58	0.00	-
57.	78-Non-Conventional and Renewable Energy	75.28	16.66	22.13
58.	79-Public Enterprises and Industrial Reconstruction	72.29	30.20	41.78
Total		3,41,628.56	2,78,620.98	81.56

Source: Appropriation Accounts

APPENDIX 4.1

(Refer Paragraph 4.7.3 in Chapter IV)

Funds lying in inoperative PD Accounts for periods exceeding two years

Sl. No.	Scheme description	Amount (in ₹)
District Magistrate, Nadia		
1.	Deposit of Rent	10,76,218
2.	Infrastructure Development of Kiritinagar	74,10,740
3.	PBSSD	4,63,880
4.	FCI (Lifting of Food)	49,46,800
Total		1,38,97,638
District Magistrate, Purulia		
1.	UNICEF	10,000
2.	Infrastructure Dev. Program	63,627
3.	Dev. BMS (Mid-Day-Meal)	5,51,725
4.	Election, Photo I.D. & DPC Fund	1,55,656
5.	M.V.Computer	9,415
6.	D.I. of Schools	10,00,000
7.	Finance Commission (Non-SWM)	81,400
8.	Kanyashree Prakalpa	5,97,783
Total		24,69,606
District Magistrate, Birbhum		
1.	Various Infrastructural	9,90,000
2.	Ist Opening Deposit For Pl	27,000
3.	Census Operation	20,61,215
4.	Contingency Purpose 040	7,631
5.	Prize Dist. Cere. For Inter Sch.	36,32,261
6.	Unclassified Amount040 040	1,17,453
7.	Fund Of Food & Supply For	21,95,849
8.	Development Fund of D.M.	31,98,180
9.	Gitanjali Housing Scheme - Amar	10,32,425
10.	Patharchapuri Mela	7,05,000
11.	Motor Vehicles	11,108
Total		1,39,78,122
District Magistrate, Paschim Medinipur		
1.	R.T.I. D.M's.P.L.A/C in 8443	7,500
2.	Grant-in-Aid Bill in c/w Motor Driving Tran. For the Youth of LWE Block	1,64,750
3.	DM's PL A/c MA&MED	5,000
4.	DM's P/L A/c Conducting fire prevention & Fire awareness Prog.	1,56,845
5.	DM's PL A/c NFSA form 3 Data entry purpose Banker Cheque	2,154
6.	DM's PL A/c Observation of World Food Day 2017 under NFSA Banker Cheque	3,595
7.	DM's PL A/c refund of fund by E.E. Elec. PW Dte. Pas. Mid. For work of 7	4,17,404

Sl. No.	Scheme description	Amount (in ₹)
	nos. 40 KV DG set at SDH, PH, and PHC.	
8.	DM's PL A/c Skilled Dev. training of SHG & SE Banker Cheque	738
9.	DM's PL A/C for Road Safety Programme Banker Cheque	406
10.	DM's PL A/C BT credit for other charges	54,174
11.	Cheque No 771664 dt 30.12.19 DM's PL A/c (Misc.)	12,863
12.	DM's PL A/c BT credit for (Misc.)	12,10,323
13.	DM's PL A/c BT credit for (Misc.)	5,12,529
14.	DM's PL A/c BT credit for (Misc.)	6,32,922
15.	DM's PL A/c BT credit for (Misc.)	3,95,140
16.	DM's PL A/c BT credit for (Misc.)	5,29,866
17.	DM's PL A/c BT credit for (Misc.)	1,86,282
18.	DM's PL A/c BT credit for (Misc.)	5,75,782
19.	DM's PL A/c BT credit for (Misc.) (SHG&SE)	600
Total		48,68,873
District Magistrate, Malda		
1.	Beautification of Malda Youth Hostel	5,00,000
2.	Dev & Tourism of individual spot (Gour, Adina, etc.)	16,214
3.	Improvement of road under Tourism Deptt	3,979
4.	Campus works, Stadium, Playground etc under 2204	4,13,631
5.	Misc.	3,650
6.	Uttar Banga Unnyan Parishad	17,49,493
7.	Food and Supplies	89,426
8.	Misti Mela, Malda	823
9.	Preparation & Publication of Malda district Gazetteers	17,76,000
10.	Survey of Wakf Estates under DL&LRO, Malda	10,207
11.	Upgradation of Labour Room, OT, Water facility and others 2017-18	20,21,722
12.	Prevention and control of vector borne disease	1,15,603
13.	EOA & PCR act for the Backward Classes & Tribal	7,694
14.	Security money of Jungle Kannay	10,000
15.	Transportation Operation Improvement Programme, Road Safety, Setting up of Check Post	43,26,399
Total		1,10,44,841
District Magistrate, Cooch Behar		
1.	Infrastructure for offices & Res of DM, ADM	88,612
2.	Social Welfare	35,094
3.	ICDS Programme	1,95,300
4.	Development of D.P. Colonies	18,248
5.	Health System Dev. Project	7,800
6.	Minor Works Grants	37,972
7.	Economic Census during 1998-99 & 2011	2,449
8.	Prasad Utsav 2005	55,526
9.	MSK	3,983
10.	Self Help Group & Self Employment	52,147
11.	Human Development Programme	33,543
12.	Pre-Matric Scholarship to ST Students	1,226
13.	Fund for Food and Supply	1,27,623

Sl. No.	Scheme description	Amount (in ₹)
14.	Training of TDTCS	3,439
15.	Outreach Training Programme on Disaster	2,05,166
16.	Fund for Circuit House, Cooch Behar	3,235
17.	Training of Pradhans & UPA	6,85,792
18.	Sarada Scheme	1,440
19.	Bio-Technology scheme	25,000
20.	Economic Rehabilitation Grant	10,000
21.	Global Positioning System	20,000
22.	Kanyashree Prakalpa	1,073
23.	Fund for Non-KMA ULBs	1,175
24.	MLA Quota Clothing etc	1,01,671
25.	EWS- Housing Scheme Gitanjali	1,11,539
26.	Constn.-Girls' Hostel (CBR)- Minority	37,438
27.	Control & Containment of A.I.	31,033
Total		18,97,524
Grand Total		4,81,56,604

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 2023		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
8658-Suspense Account				
1	101-PAO Suspense Ministry of Transport and Highways	174.75	13.66	Cash balance will increase on settlement
	Net	161.09 (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)	41.52	(-) 0.70	Cash balance will increase on settlement
	Net	42.22 (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	2.77	(-)7.61	Cash balance will increase on settlement
	Net	10.38 (Dr.)		
2	102-Suspense Account (Civil) Account with Defence	203.35	198.26	Cash balance will increase on settlement
	Net	5.09 (Dr.)		
	102-Suspense Account (Civil) Eastern Railway	4.22	4.49	Cash balance will decrease on settlement
	Net	0.27 (Cr.)		
	102-Suspense Account (Civil) South Easter Railway	15.87	16.95	Cash balance will decrease on settlement
	Net	1.08 (Cr.)		
	102-Suspense Account (Civil) Other Railway Accounts	2.34	1.67	Cash balance will increase on settlement
	Net	0.67 (Dr.)		
	102-Suspense Account (Civil) Un credited amount under e-Payment	2,293.98	2,501.53	Cash balance will decrease on settlement
	Net	207.55 (Cr.)		
3	109-Reserve Bank Suspense-Headquarters	-5.53	33.93	Cash balance will decrease on settlement
	Net	39.46 (Cr.)		

4	123-A.I.S. Officer Group Insurance Scheme	5.38	3.41	Cash balance will increase on settlement
	Net	1.97s (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	20.49	0.28	Cash balance will increase on settlement
	Net	20.21 (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. 2022-23	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	4	Yes	23/09/2022
2.	West Bengal Building and other Construction Workers Welfare Board	19(2)	2021-22	1	Yes	----
3.	West Bengal State Legal Services Authority	19(2)	2019-20	3	Yes	23/09/2022
4.	District Legal Service Authority, Kolkata	19(2)	Nil	25	Yes	23/09/2022
5.	District Legal Service Authority, Bankura	19(2)	2019-20	3	Yes	23/09/2022
6.	District Legal Service Authority, Birbhum	19(2)	2013-14	9	Yes	23/09/2022
7.	District Legal Service Authority, Purba Bardhaman	19(2)	2021-22	1	Yes	23/09/2022
8.	District Legal Service Authority, Coochbehar	19(2)	2019-20	3	Yes	23/09/2022
9.	District Legal Service Authority, Darjeeling	19(2)	2019-20	3	Yes	23/09/2022
10.	District Legal Service Authority, Uttar Dinajpur	19(2)	2019-20	3	Yes	23/09/2022
11.	District Legal Service Authority, Dakshin Dinajpur	19(2)	2021-22	1	Yes	---
12.	District Legal Service Authority, Hooghly	19(2)	2021-22	1	Yes	---
13.	District Legal Service Authority, Howrah	19(2)	2008-09	14	Yes	23/09/2022
14.	District Legal Service Authority, Jalpaiguri	19(2)	2019-20	3	Yes	23/09/2022
15.	District Legal Service Authority, Malda**	19(2)	2012-13	10	Yes	23/09/2022
16.	District Legal Service Authority, Purba Medinipur	19(2)	2020-21	2	Yes	23/09/2022
17.	District Legal Service Authority, Paschim Medinipur	19(2)	2021-22	1	Yes	23/09/2022
18.	District Legal Service Authority, Murshidabad	19(2)	2017-18	5	Yes	23/09/2022
19.	District Legal Service Authority, Nadia	19(2)	2020-21	2	Yes	23/09/2022
20.	District Legal Service Authority, Purulia	19(2)	2019-20	3	Yes	23/09/2022
21.	District Legal Service Authority, North 24 Parganas	19(2)	2019-20	3	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. 2022-23	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	25	Yes	23/09/2022
23.	District Legal Service Authority, Paschim Bardhaman	19(2)	#	4	Yes	23/09/2022
24.	District Legal Service Authority, Jhargram	19(2)	#	3	Yes	23/09/2022
25.	District Legal Service Authority, Kalimpong	19(2)	#	3	Yes	23/09/2022
26.	W.B. University of Animal & Fishery Sciences	19 (3)	2018-19	4	Yes	04/07/2023
27.	W.B. Veterinary Council	19 (3)	2021-22	1	Yes	04/07/2023
28.	West Bengal Commission for Backward Classes	19 (3)	2021-22	1	Yes	23/09/2022
29.	West Bengal Commission for Women	19 (3)	2021-22	1	Yes	23/09/2022
30.	West Bengal Unorganised Sector Workers' Welfare Board	19 (3)	2018-19	4	Yes	16/12/2022
31.	West Bengal Comprehensive Area Development Corporation	19 (3)	2017-18	6	Yes	18/07/2023
32.	West Bengal Central School Service Commission	20 (1)	2013-14	9	Yes	23/09/2022
33.	West Bengal Regional School Service Commission (Eastern Region)	20 (1)	2016-17	6	Yes	23/09/2022
34.	West Bengal Regional School Service Commission (Northern Region)	20 (1)	2014-15	8	Yes	23/09/2022
35.	West Bengal Regional School Service Commission (Southern Region)	20 (1)	2014-15	8	Yes	23/09/2022
36.	West Bengal Regional School Service Commission (Western Region)	20 (1)	2016-17	6	Yes	23/09/2022
37.	West Bengal Regional School Service Commission (South-Eastern Region)	20 (1)	2016-17	6	Yes	23/09/2022
38.	West Bengal State Council of Technical Education ^{\$}	20 (1)	2003-04	12	No (upto 2015-16)	23/09/2022
39.	Gorkhaland Territorial Administration	19(3)	2018-19	4	Yes	21/07/2023
40.	West Bengal Heritage Commission	19(3)	2020-21	2	Yes	04/07/2023
41.	Asansol Durgapur Development Authority	20(1)	2021-22	1	Yes	14/10/2022
42.	Burdwan Development Authority	20(1)	2021-22	1	Yes	14/10/2022

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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. 2022-23	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
43.	Bhangore Rajarhat Development Authority	20(1)	2009-10	2	Yes	14/10/2022
44.	Digha Sankarpur Development Authority	20(1)	2019-20	3	Yes	14/10/2022
45.	Haldia Development Authority	20(1)	2021-22	1	Yes	14/10/2022
46.	Jaigaon Development Authority	20(1)	2016-17	6	Yes	14/10/2022
47.	Mdnapore Kharagpur Development Authority	20(1)	2021-22	1	Yes	14/10/2022
48.	New Town Kolkata Development Authority	20(1)	2021-22	1	Yes	14/10/2022
49.	Siliguri Jalpaiguri Development Authority	20(1)	2021-22	1	Yes	14/10/2022
50.	Sriniketan Santiniketan Development Authority	20(1)	2021-22	1	Yes	14/10/2022
51.	Gangasagar Bakkhali Development Authority	20(1)	2020-21	2	Yes	--
52.	Tarapith Rampurhat Development Authority	20(1)	2019-20	3	Yes	14/10/2022
53.	Mukutmanipur Development Authority	20(1)	Nil	5	Yes	--
54.	Bakreswar Development Authority	20(1)	Nil	5	Yes	--
55.	Patharchapuri Development Authority	20(1)	Nil	5	Yes	--
56.	Changrabandha Development Authority	20(1)	Nil	5	Yes	--
57.	Tarakeswar Development Authority	20(1)	Nil	5	Yes	--
58.	West Bengal State NGRBA Program Management Group	20(1)	2021-22	1	Yes	14/10/2022
59.	Kolkata Metropolitan Development Authority	20(1)	2020-21	2	Yes	14/10/2022
60.	West Bengal Allied & Healthcare Council	19(2)	--	1 (w.e.f. 17.03.2023)	Yes	---
61.	West Bengal Commission for Protection of Child Rights	19(2)	2021-22	1	Yes	----
62.	Commissioners for Rabindra Setu	20(1)	2021-22	1	Yes	04/07/2023
63.	West Bengal Khadi & Village Industries Board	20(1)	2019-20	3	Yes	04/07/2023
64.	West Bengal Bio-Diversity Board	19(3)	2019-20	3	Yes	04/07/2023
65.	East Kolkata Wetland Management Authority	19(3)	2018-19	4	Yes	04/07/2023
66.	West Bengal Compensatory Afforestation Fund Management and Planning Authority	19(2)	2021-22	1	Yes	04/07/2023

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. 2022-23	Whether the entity is functional?	Date on which last communication/reminder was sent by PAG
67.	Hooghly River Bridge Commissioners	19 (3)	2021-22	1	Yes	14/10/2022
Total				279		

Note: Annual accounts received up to 30 September 2023 have been considered.

*The annual accounts for 2012-13 to 2019-20, were received, but not accepted for audit, due to certain discrepancies in the accounts for 2012-13. Communications to the unit, as well as to State Legal Services Authority, were made several times.

**The annual accounts for 2013-14 to 2017-18, were received, but not accepted for audit, due to non-submission of the accounts in the proper format. Communications to the unit as well as to the State Legal Services Authority, were made several times.

Formed in FY 2021-22.

\$ The 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.

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'23)	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)												
(A) Working Government Companies												
Agriculture & Allied												
1.	Banglar Dairy Limited	2021-22	2022-23	63.20	135.69	76.78	612.40	15.18	(28.16)	212.47	7.14	-
				10.00	12.83	0.00	0.00	0.43	0.32	12.83	3.35	2.49
2.	Paschimanga Agri Marketing Corporation Limited	2020-21	2022-23	4.62	13.36	29.00	21.75	1.98	1.56	42.36	4.67	11.68
3.	The State Fisheries Development Corporation Limited	2020-21	2022-23	3.06	(24.21)	2.64	20.77	(0.44)	(0.19)	(21.57)	0.00	0.00
4.	West Bengal Agro-Industries Corporation Limited	2022-23	2023-24	8.41	(224.84)	2.00	139.60	4.58	(27.23)	(222.84)	0.00	0.00
5.	West Bengal Biotech Development Corporation Limited	2015-16	2022-23	0.05	31.36	4.17	0.04	(1.88)	(1.88)	35.53	(5.29)	(5.99)
6.	West Bengal Forest Development Corporation Limited	2021-22	2022-23	6.30	163.00	0.00	68.58	1.67	(2.61)	163.00	1.02	(1.60)
7.	West Bengal Livestock Development Corporation Limited	2021-22	2022-23	15.64	(4.08)	0.57	161.31	(4.92)	(4.81)	(3.51)	0.00	0.00
8.	West Bengal State Food	2016-17	2023-24	0.97	5.48	2.33	5.49	2.30	1.48	7.81	29.45	27.01

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32	The Shalimar Works (1980) Limited	2021-22	2022-23	1.25	(465.17)	175.83	1.95	(11.45)	(34.78)	(289.34)	0.00	0.00
33	Webfil Limited	2022-23	2023-24	8.53	13.03	14.91	43.26	3.72	1.89	27.94	13.31	14.50
34	West Bengal Mineral Development & Trading Corporation Limited	2022-23	2023-24	4.43	(100.59)	137.85	47.10	7.09	(7.66)	37.26	19.03	0.00
35	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2018-19	2022-23	24.00	(12.28)	12.35	3.02	(2.46)	(4.29)	0.07	(3,514.29)	0.00
36	Westinghouse Saxby Farmer Limited	2018-19	2021-22	7.74	(106.32)	85.02	49.25	(10.13)	(20.19)	(21.30)	0.00	0.00
Others				6.59	162.68	90.66	787.22	132.35	85.19	253.34	52.24	52.37
37	Basumati Corporation Limited	2021-22	2022-23	0.10	(235.31)	81.55	5.10	(2.73)	(13.95)	(153.76)	0.00	0.00
38	Saraswati Press Limited	2021-22	2022-23	5.50	157.21	0.00	237.52	56.51	41.95	157.21	35.95	26.68
39	Silpabarta Printing Press Limited	2021-22	2022-23	0.89	(7.51)	9.11	0.53	(1.62)	(2.40)	1.60	(101.25)	0.00
40	West Bengal Text Book Corporation Limited	2021-22	2022-23	0.10	248.29	0.00	544.07	80.19	59.59	248.29	32.30	24.00
Power				13,472.45	18,844.87	20,564.70	43,042.56	4,894.10	1,348.64	39,409.57	12.42	7.16
41	Bengal Birlbhum Coalfields Limited	2022-23	2023-24	0.10	(1.33)	0.00	0.00	0.01	0.01	(1.33)	0.00	0.00
42	The Durgapur Projects Limited	2022-23	2023-24	1,815.29	(1,726.44)	2,621.37	1,172.41	315.24	10.09	894.93	35.23	0.00
43	The West Bengal Power Development Corporation Limited	2022-23	2023-24	7,679.26	(10,213.87)	6,431.81	11,181.28	1,313.33	347.45	16,645.68	7.89	3.40
44	West Bengal Green Energy Development Corporation Limited	2022-23	2023-24	4.99	(2.19)	8.18	0.46	(0.01)	(0.17)	5.99	(0.10)	0.00
45	West Bengal State Electricity Distribution Company Limited	2022-23	2023-24	2,867.29	3,339.22	8,433.04	28,608.78	1,873.95	21.01	11,772.26	15.92	0.63

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46	West Bengal State Electricity Transmission Company Limited	2022-23	2023-24	1,105.52	7,021.74	3,070.30	2,079.63	1,391.57	970.25	10,092.04	13.79	13.82
	Service			215.62	(3,113.99)	987.26	19,782.51	64.82	(158.90)	(2,126.73)	-	-
47	Biswa Bangla Marketing Corporation Limited	2021-22	2022-23	13.28	0.40	8.34	16.83	(5.86)	(5.85)	8.74	(67.05)	(1,462.50)
48	Webel Electronics Manufacturing Clusters Limited	2022-23	2023-24	0.05	31.45	0.00	0.84	0.78	0.60	31.45	2.49	1.90
49	Webel Technology Limited	2022-23	2023-34	1.20	75.84	0.00	488.85	6.44	4.78	75.84	8.49	6.30
50	West Bengal Essential Commodities Supply Corporation Limited	2016-17	2022-23	1.08	(22.50)	311.29	3,852.13	53.28	(6.05)	288.79	18.45	0.00
51	West Bengal Medical Services Corporation Limited	2021-22	2022-23	10.00	103.75	45	24.19	13.19	(8.37)	148.75	8.87	(8.07)
52	West Bengal State Beverages Corporation Limited	2021-22	2022-23	20.00	91.44	0.00	15,298.89	65.87	49.69	91.44	72.04	54.34
53	West Bengal Surface Transport Corporation Limited	2021-22	2022-23	1.01	(801.06)	302.17	25.45	(25.06)	(75.61)	(498.89)	0.00	0.00
54	West Bengal Swarojgar Corporation Limited	2021-22	2022-23	130.00	215.79	0.00	0.00	3.76	2.72	215.79	1.74	1.26
55	West Bengal Tourism Development Corporation Limited	2020-21	2022-23	18.00	145.25	5.07	43.40	(12.79)	(13.64)	150.32	(8.51)	(9.39)
56	West Bengal Trade Promotion Organisation	2021-22	2022-23	0.60	12.84	0.00	0.00	(15.46)	(15.46)	12.84	(120.40)	(120.40)
57	West Bengal Transport Corporation Limited	2022-23	2023-24	20.40	(2,967.19)	315.39	31.93	(19.33)	(91.71)	(2,651.80)	-	-
	Total- A: Working Government Companies			16,813.66	19,261.38	27,794.68	66,236.28	5,361.75	1,107.06	47,056.06	11.39	5.75
	(B) Working Statutory Corporations											
	Agriculture & Allied			7.61	64.41	-	111.06	64.25	44.54	64.41	99.75	69.15

58	West Bengal State Warehousing Corporation	2018-19	2021-22	7.61	64.41	0.00	111.06	64.25	44.54	64.41	99.75	69.15
	Finance			704.70	1,140.50	997.50	80.44	50.33	2.66	2,138.00	2.35	0.23
59	West Bengal Financial Corporation	2021-22	2022-23	227.34	47.86	63.24	52.30	3.48	(22.65)	111.10	3.13	(47.33)
60	West Bengal Minorities Development & Finance Corporation	2018-19	2022-23	150.00	469.66	780.99	27.71	41.19	19.65	1,250.65	3.29	4.18
61	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	0.73	0.91
	Infrastructure			-	139.10	111.14	14.92	22.68	16.55	250.24	9.06	11.90
62	West Bengal Industrial Infrastructure Development Corporation	2021-22	2022-23	0.00	139.10	111.14	14.92	22.68	16.55	250.24	9.06	11.90
	Service			31.32	(4,858.76)	1,579.08	317.05	(119.79)	(287.97)	(3,279.68)	-	-
63	Calcutta State Transport Corporation	2021-22	2022-23	9.62	(3,003.08)	637.72	49.31	(83.22)	(135.05)	(2,365.36)	-	-
64	North Bengal State Transport Corporation	2021-22	2022-23	10.69	(1,055.71)	499.87	133.02	15.11	(43.49)	(555.84)	-	-
65	South Bengal State Transport Corporation	2021-22	2023-24	11.01	(799.97)	441.49	134.72	(51.68)	(109.43)	(358.48)	-	-
	Total- B: Working Statutory Corporations			743.63	(3,514.75)	2,687.72	523.47	17.47	(224.22)	(827.03)	-	-
	(C) Inactive Companies/Corporations											
	Agriculture & Allied			47.23	(379.38)	107.72	-	(34.91)	(51.59)	(271.66)	-	-
66	West Bengal Tea Development Corporation Limited	2018-19	2019-20	47.23	(379.38)	107.72	-	(34.91)	(51.59)	(271.66)	-	-
	Finance			46.76	(5.60)	4.81	-	0.03	(0.15)	(0.79)	-	-
67	West Bengal Handloom & Powerloom Development Corporation Limited	2017-18	2022-23	46.76	(5.60)	4.81	-	0.03	(0.15)	(0.79)	-	-
	Manufacturing			65.23	(2,742.44)	1,208.52	15.45	(60.52)	(194.04)	(1,533.92)	-	-

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68	Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	(48.81)	26.69	0.00	(0.08)	(3.08)	(22.12)	-	-
69	Eastern Distilleries & Chemicals Limited	2016-17	2021-22	0.20	(16.83)	26.63	15.45	(5.20)	(6.51)	9.80	(53.06)	-
70	Kalyani Spinning Mills Limited	2021-22	2022-23	14.63	(1,397.42)	571.82	0.00	(37.23)	(105.28)	(825.60)	-	-
71	Krishna Silicate and Glass (1987) Limited	2006-07	2021-22	0.00	0.02	82.79	0.00	(0.18)	(6.90)	82.81	(0.22)	(344.95)
72	Lily Products Limited	2021-22	2022-23	0.01	(279.96)	69.55	0.00	(0.07)	(9.11)	(210.41)	-	-
73	National Iron and Steel Company (1984) Limited	2022-23	2023-24	0.50	(44.94)	7.74	0.00	(0.51)	(1.75)	(37.20)	-	-
74	Neo Pipes & Tubes Co. Limited	2021-22	2022-23	2.20	(18.93)	5.39	0.00	(0.21)	(1.06)	(13.54)	-	-
75	Pulver Ash Projects Limited	2019-20	2020-21	2.15	(13.31)	13.00	0.00	(0.07)	(0.07)	(0.31)	-	-
76	The Infusions (India) Limited	2022-23	2023-24	7.73	(37.38)	15.64	0.00	(0.35)	(2.60)	(21.74)	-	-
77	The West Bengal Projects Limited	2018-19	2022-23	1.89	(0.67)	0.00	0.00	(0.08)	(0.09)	(0.67)	-	-
78	The West Dinajpur Spinning Mills Limited	2021-22	2022-23	12.75	(539.13)	230.33	0.00	(16.12)	(50.53)	(308.80)	-	-
79	West Bengal Ceramic Development Corporation Limited	2022-23	2023-24	2.93	(74.18)	74.31	0.00	(0.25)	(0.25)	0.13	(192.31)	-
80	West Bengal Industrial Land Holdings Private Limited	2022-23	2023-24	0.01	0.01	0.00	0.00	0.00	0.00	0.01	-	-
81	West Bengal Plywood and Allied Products Limited	2012-13	2023-24	0.09	(53.28)	26.78	0.00	0.00	0.00	(26.50)	-	-
82	West Bengal State Leather Industries Development Corporation Limited	2019-20	2021-22	3.95	(10.26)	10.84	0.00	(0.09)	(0.42)	0.58	(15.52)	-
83	West Bengal Sugar Industries Development Corporation Limited	2022-23	2023-24	15.24	(207.37)	47.01	0.00	(0.09)	(6.39)	(160.36)	-	-

Total- C: Inactive Government Companies			159.22	(3,127.42)	1,321.05	15.45	(95.40)	(245.78)	(1,806.37)		
(D) Inactive Statutory Corporations											
Service			0.00	(37.25)	16.85	0.00	0.01	(0.04)	(20.40)	-	-
84	Great Eastern Hotel Authority	2021-22	0.00	(37.25)	16.85	0.00	0.01	(0.04)	(20.40)	-	-
Total- D: Inactive Government Companies			0.00	(37.25)	16.85	0.00	0.01	(0.04)	(20.40)	-	-
Grand Total (A + B + C + D)			17,716.51	12,581.96	31,820.30	66,775.20	5,283.83	637.02	44,402.27	11.89	5.06

Source: Accounts of SPSEs

APPENDIX 5.2

(Refer Paragraph 5.19 in Chapter V)

Details of SPSEs whose Net worth has been 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 2022-23	State Government Loans during the year 2022-23
(₹ in crore)								
1.	Basumati Corporation Limited	2021-22	0.10	(13.95)	(235.41)	(235.31)	0.00	3.20
2.	Bengal Birbhum Coalfields Limited	2022-23	0.10	0.01	(1.43)	(1.33)	0.00	-
3.	Calcutta State Transport Corporation	2021-22	9.62	(135.05)	(3,525.65)	(3,003.08)	0.00	24.48
4.	Carter Pooler Engineering Company Limited	2007-08	0.95	(3.08)	(49.76)	(48.81)	0.00	-
5.	Durgapur Chemicals Limited	2022-23	253.04	(25.81)	(317.45)	(64.41)	2.85	-
6.	Eastern Distilleries & Chemicals Limited	2016-17	0.20	(6.51)	(17.03)	(16.83)	0.00	-
7.	Electro Medical & Allied Industries Limited	2021-22	16.40	(0.73)	(100.37)	(83.97)	0.00	0.39
8.	Great Eastern Hotel Authority	2021-22	0.00	(0.04)	(37.25)	(37.25)	0.00	-
9.	Greater Calcutta Gas Supply Corporation Limited	2021-22	41.15	(65.83)	(617.01)	(575.86)	0.00	31.10
10.	Lily Products Limited	2021-22	0.01	(9.11)	(291.11)	(279.96)	0.00	0.38
11.	Mayurakshi Cotton Mills (1990) Limited	2021-22	7.76	(15.46)	(112.63)	(104.87)	0.00	3.12
12.	National Iron & Steel Company (1984) Limited	2022-23	0.50	(1.75)	(56.94)	(44.94)	0.00	0.01
13.	Neo Pipes & Tubes Co. Limited	2021-22	2.20	(1.06)	(21.13)	(18.93)	0.00	-
14.	North Bengal State Transport Corporation	2021-22	10.69	(43.49)	(1,117.80)	(1,055.71)	0.00	14.41
15.	Pulver Ash Projects Limited	2019-20	2.15	(0.07)	(15.46)	(13.31)	0.00	0.02
16.	Silpabarta Printing Press Limited	2021-22	0.89	(2.40)	(8.40)	(7.51)	0.00	1.25
17.	South Bengal State Transport Corporation	2021-22	11.01	(109.43)	(1,069.89)	(799.97)	0.00	14.55
18.	The Durgapur Projects Limited	2022-23	1815.29	10.09	(3,541.73)	(1,726.44)	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	(₹ in crore)		
							State Government Equity during the year 2022-23	State Government Loans during the year 2022-23	
19.	The Infusions (India) Limited	2022-23	7.73	(2.60)	(45.11)	(37.38)	0.00	-	
20.	The Kalyani Spinning Mills Limited	2021-22	14.63	(105.28)	(1,412.05)	(1,397.42)	0.00	38.18	
21.	The Shalimar Works (1980) Limited	2021-22	1.25	(34.78)	(466.42)	(465.17)	0.00	13.20	
22.	The State Fisheries Development Corporation Limited	2020-21	3.06	(0.19)	(27.88)	(24.21)	0.00	-	
23.	The West Bengal Projects Limited	2018-19	1.89	(0.09)	(2.56)	(0.67)		0.01	
24.	The West Dinajpur Spinning Mills Limited	2021-22	12.75	(50.53)	(551.88)	(539.13)	0.00	9.12	
25.	West Bengal Agro Industries Corporation Limited	2022-23	8.41	(27.23)	(233.25)	(224.84)	0.00	-	
26.	West Bengal Ceramic Development Corporation Limited	2022-23	2.93	(0.25)	(77.11)	(74.18)	0.00	-	
27.	West Bengal Essential Commodities Supply Corporation Limited	2016-17	1.08	(6.05)	(23.58)	(22.50)	0.00	-	
28.	West Bengal Film Development Corporation Limited	2020-21	5.20	(7.04)	(130.15)	(124.95)	0.00	0.95	
29.	West Bengal Green Energy Development Corporation Limited	2022-23	4.99	(0.17)	(7.18)	(2.19)	0.00	-	
30.	West Bengal Handloom & Powerloom Development Corporation Limited	2017-18	46.76	(0.15)	(52.36)	(5.60)	0.00	-	
31.	West Bengal Livestock Development Corporation Limited	2021-22	15.64	(4.81)	(19.72)	(4.08)	0.00	-	
32.	West Bengal Mineral Development & Trading Corporation Limited	2022-23	4.43	(7.66)	(105.02)	(100.59)	0.00	4.50	
33.	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2018-19	24.00	(4.29)	(36.28)	(12.28)	0.00	2.99	
34.	West Bengal Plywood And Allied Products Limited	2012-13	0.09	0.00	(53.37)	(53.28)	0.00	-	
35.	West Bengal State Leather Industries Development Corporation Limited	2019-20	3.95	(0.42)	(14.21)	(10.26)	0.00	0.11	
36.	West Bengal State Minor Irrigation Corporation Limited	2018-19	11.65	1.04	(43.34)	(31.69)	0.00	-	
37.	West Bengal Sugar Industries Development Corporation	2022-23	15.24	(6.39)	(222.61)	(207.37)	0.00	-	

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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 2022-23	State Government Loans during the year 2022-23
	Limited							
38.	West Bengal Surface Transport Corporation Limited	2021-22	1.01	(75.61)	(802.07)	(801.06)	0.00	21.18
39.	West Bengal Tea Development Corporation Limited	No information	47.23	(51.59)	(426.61)	(379.38)	0.00	-
40.	West Bengal Transport Corporation Limited	2022-23	20.40	(91.71)	(3,029.69)	(2,967.19)	0.00	-
41.	Westinghouse Saxby Farmer Limited	2018-19	7.74	(20.19)	(114.06)	(106.32)	0.00	8.90
	Grand Total		2,434.12	(919.66)	(19,032.96)	(15,710.23)	2.85	192.05

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.