

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.	
	Population		
2.	a. As per 2001 Census	8.02 crore	
	b. As per 2011 Census	9.13 crore	
3.	a. Density of Population (as per 2001 Census) (All India Density = 325 persons / sq. km.)	903 persons per sq. km.	
	b. 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 = 21.90 per cent)	19.90 per cent	
5.	a. Literacy rate (as per 2001 Census) (All India Average = 64.80 per cent)	68.64 per cent	
	b. Literacy rate [^] (as per 2011 Census) (All India Average = 73 per cent)	76.26 per cent	
6.	Infant mortality rate [*] (per 1,000 live births) (All India Average = 33 per 1,000 live births)	24	
7.	Life Expectancy at birth [*] (All India Average = 69.40 years)	71.60 years	
	Gini Coefficient [§]		
8.	a. Rural (All India = 0.29)	0.24	
	b. Urban (All India = 0.38)	0.38	
	Human Development Index ^{@@}		
9.	a. 2018 (All India Average = 0.647)	0.492	
	b. 2019 (All India Average = 0.645)	-----	
10.	Gross State Domestic Product (GSDP) 2019-20 at current price ^{**}	₹ 12,53,832 crore	
11.	Per capita GSDP CAGR (2011-12 to 2019-20)	West Bengal	10.51 per cent
		General Category States	10.53 per cent
12.	GSDP CAGR (2011-12 to 2019-20)	West Bengal	11.62 per cent
		General Category States	11.98 per cent
13.	Population Growth (2010-11 to 2019-20)	West Bengal	6.71 per cent
		General Category States	10.98 per cent

B. Financial Data

Particulars	2010-11 to 2018-19		2018-19 to 2019-20	
	General Category States	West Bengal	General Category States	West Bengal
a. of Revenue Receipts	13.65	15.14	2.08	(-) 2.10
b. of Own Tax Revenue	12.21	14.11	2.12	(-) 0.10
c. of Non-Tax Revenue	11.19	5.52	23.44	(-) 12.14
d. of Total Expenditure	13.87	13.19	4.09	(-) 0.63
e. of Capital Expenditure	14.64	34.41	(-) 3.86	(-) 32.66
f. of Revenue Expenditure on Education	11.58	8.92	11.81	12.39
g. of Revenue Expenditure on Health	15.43	12.39	9.48	20.63
h. of Salary and Wages	10.78	6.58	9.51	16.91
i. of Pension	14.14	8.97	9.74	8.71

[@]Census of India 2011: Final Population Totals

[#]Economic Survey 2019-20, Vol. II Page A169

[^]Economic Survey 2019-20, Vol. II, Page A164

^{*}Economic Survey 2019-20, Vol. II, Page A160

^{@@}UNDP Report HDR 2019, Page 302 and HDR 2020, Page 243

^{**}For GSDP, the information as available from Press Note issued by Ministry of Statistics and Programme Implementation (MoSPI), Government of India dated 29 May 2020

[§]Measures the degree of inequality in a distribution

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

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
		(₹ in crore)				
Part A. Receipts						
1	Revenue Receipts	109732	117832	131270	145975	142914
(i)	Own Tax revenue	42492	45466	52721	60732	60669
	Goods and Service Tax	0	0	14964	27067	27307
	Taxes on Agricultural Income	8	7	7	1	1
	Taxes on Sales, Trade, etc.	26050	27983	12999	7813	7161
	State Excise	4015	5226	9340	10622	11232
	Taxes on Vehicles	1707	1870	2317	2563	2601
	Stamps and Registration Fees	4175	4383	5261	5620	6026
	Land Revenue	2456	2569	2875	2847	2728
	Other taxes	4081	3428	4958	4199	3613
(ii)	Non-Tax Revenue	1862	2950	3117	3657	3213
(iii)	State's share of Union taxes and duties	37164	44625	49321	55776	48048
(iv)	Grants-in-Aid from GoI	28214	24791	26111	25810	30984
2	Misc. Capital Receipts	653	0	0	692	0
3	Recovery of Loans & Advances	832	3233	214	804	67
4	Non-debt receipts (1+2+3)	111217	121065	131484	147471	142981
5	Public Debt Receipts	45747	37524	45743	70197	75699
(i)	Internal Debt	45088	37005	43718	69019	73682
(a)	Internal Debt (excluding Ways and Means Advances and Overdrafts)	33949	35797	38323	44014	57822
(b)	Ways and Means Advances and Overdrafts	11139	1208	5395	25005	15860
(ii)	Loans and Advances from GoI	659	519	2,025	1178	2017
6	Total receipts in the Consolidated fund (4+5)	156964	158589	177227	217668	218680
7	Contingency Fund Receipts	0	0	0	0	0
8	Public Account Receipts	149608	169633	202108	232785	229078
9	Total Receipts of the State (6+7+8)	306572	328222	379335	450453	447758
Part B. Expenditure/ Disbursement						
10	Revenue Expenditure	118827	133918	141077	156374	162575
	Plan	38361	36854	37515	0	0
	Non-Plan	80466	97064	103562	0	0
	General Service (Including Interest Payments)	45689	50131	52416	56865	61931
	Social Services	47389	57067	59591	68764	73089
	Economic Services	24973	26156	28582	30256	27105
	Grants-in-Aid and contribution	776	564	488	489	450

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
		(₹ in crore)				
11	Capital Outlay	12420	11336	19368	23717	15971
	Plan	12420	11338	19373	0	0
	Non-Plan	0	-2	-5	0	0
	General Services	705	853	1003	927	748
	Social Services	4628	4438	7606	7324	5439
	Economic Services	7087	6045	10759	15466	9784
12	Disbursement of Loans & Advances	861	1197	-31	865	1266
13	Total (10+11+12)	132108	146451	160414	180956	179812
14	Repayment of Public Debt	20179	12304	25011	45786	40413
	Internal Debt	19362	11329	24010	44733	39282
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	8223	10121	18615	19728	23422
	Ways and Means Advances and Overdrafts	11139	1208	5395	25005	15860
	Loans and Advances from GoI	817	975	1001	1053	1131
15	Appropriation to Contingency Fund	0	0	0	0	0
16	Total Disbursement out of Consolidated Fund (13+14+15)	152287	158755	185425	226742	220225
17	Contingency Fund Disbursements	0	0	1	1	11
18	Public Accounts Disbursements	149400	162817	197543	224962	219463
19	Total disbursement by the state (16+17+18)	301687	321572	382969	451705	439699
Part C. Deficits						
20	Revenue Deficit (1-10)	-9095	-16086	-9807	-10399	-19661
21	Fiscal Deficit (4-13)	-20891	-25386	-28930	-33485	-36831
22	Primary Deficit (21-23)	2224	317	-856	-4574	-5163
Part D. Other data						
23	Interest Payment	23115	25703	28074	28911	31668
24	Arrears of Revenue	NA	NA	NA	NA	NA
25	Financial Assistance to Local Bodies etc.	49460	52675	54965	57589	61622
26	Ways and Means Advances/Overdrafts availed (days)	78	3	22	149	107
27	Interest on WMA/Overdrafts	11	0	1	21	11
28	GSDP (At current prices)	797300	872527	974700	1089898	1253832
29	Outstanding Fiscal Liabilities (year-end)	306043	337682	360961	393300	433475
	Guarantees including interest	8858	7817	8570	6623	8212
30	Outstanding Guarantees (year-end) (Principal)	8789	7801	8545	6593	8178
	Outstanding Guarantees (year-end) (Interest)	69	16	25	30	34
31	Maximum amount guaranteed	14625	15613	15034	16050	14228
32	Number of Incomplete Projects	NA	NA	NA	NA	NA
33	Capital blocked in incomplete projects	3533	3708	NA	NA	NA
Part E. Fiscal health Indicators						

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
		(₹ in crore)				
I. Resource Mobilisation						
34	Own Tax Revenue/GSDP	0.053	0.052	0.054	0.056	0.048
35	Own Non-Tax Revenue/GSDP	0.002	0.003	0.003	0.003	0.003
36	Central Tax/GSDP	0.047	0.051	0.051	0.051	0.038
II. Expenditure Management						
37	Total Expdr./GSDP (%)	16.57	16.78	16.46	16.60	14.34
38	Total Revenue Expdr./Receipts (%)	108.29	113.65	107.47	107.12	113.76
39	Revenue Expdr./Total Expdr. (%)	89.95	91.44	87.95	86.42	90.41
40	Expdr. on Social Service (Total)	52090	61590	67374	76462	78983
41	Expdr. on SS/TE (%)	39.43	42.06	42.00	42.25	43.93
42	Expdr. on Eco. Service (Total)	32846	33310	39131	46212	37697
43	Expdr. on ES/TE(%)	24.86	22.74	24.39	25.54	20.96
44	CO/ Total outlay (%)	9.40	7.74	12.07	13.11	8.88
45	CO on Social and Eco. Service	11715	10483	18365	22790	22790
46	CO on SS and ES/TE(%)	8.87	7.16	11.45	12.59	12.67
III. Management of Fiscal Imbalances						
47	Revenue Deficit/GSDP(%)	1.14	1.84	1.01	0.95	1.57
48	Fiscal Deficit/GSDP(%)	2.62	2.91	2.97	3.07	2.94
49	Primary Deficit/GSDP(%)	-0.28	-0.04	0.09	0.42	0.41
50	Revenue Deficit/Fiscal Deficit (%)	43.54	63.37	33.90	31.06	53.38
51	Primary Revenue Balance	14020	9617	18267	18512	12007
52	Primary Revenue Balance/GSDP	0.018	0.011	0.019	0.017	0.010
IV. Management of Fiscal Liabilities						
53	Fiscal liabilities/GSDP(%)	38.38	38.70	37.03	36.09	34.57
54	Fiscal Liabilities/RR	278.90	286.58	274.98	269.43	303.31
55	Debt Receipts (Total)	100761	104895	127580	161383	181007
56	Debt Payment (Total)	72298	73255	104301	129044	140832
57	Total Debt Redemption (Principal + Interest)	95413	98958	132375	157955	172500
58	Debt Redemption(Principal+Interest)/ Total debt receipts	0.95	0.94	1.04	0.98	0.95
V. Other Fiscal health Indicators						
59	Return on Investment (in per cent)	0.09	0.01	0.25	0.28	0.28
60	BCR (₹ in crore)	13104	6544	1797	NA*	NA*
61	Financial Assets/ Liabilities	0.31	0.33	0.35	0.38	0.39
62	IP/ RR	21.06	21.81	21.39	19.81	22.16

Source: Finance Accounts

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

APPENDIX 2.2*(Refer Paragraph 2.9.3 in Chapter II)***Statement showing Investment and Loans given by the State Government to loss making Companies during 2019-20**

Sl. No.	Company/ Corporation	Profit/ Loss after tax as per latest available Accounts	Investment in Share Capital by WB Govt. during 2019-20	Cumulative investment in Share Capital by WB Govt. upto 2018-19	Loan given by WB Govt. during 2019-20	Cumulative loan given by WB Govt. upto 2018-19	Company Accounts available upto
1.	Basumati Corporation Limited	(11.51)	0.00	0.10	1.80	73.87	2017-18
2.	Britannia Engineering Limited	(16.54)	0.00	145.87	6.44	26.95	2017-18
3.	Calcutta State Transport Corporation	(68.02)	0.00	8.62	30.38	547.69	2018-19
4.	Durgapur Chemicals Limited	(18.01)	11.25	588.02	157.53	0.00	2018-19
5.	Greater Calcutta Gas Supply corporation Limited	(31.45)	25.00	68.40	20.29	163.71	2018-19
6.	Infusions (India) Limited	(3.86)	0.00	7.49	0.58	14.73	2015-16
7.	Kalyani Spinning Mills Limited	(94.49)	0.00	14.63	38.80	6.98	2018-19
8.	Krishna Silicates and Glass (1987) Limited	(7.28)	0.00	0.00	0.09	60.94	2005-06
9.	National Iron & Steel Company (1984) Limited	(19.07)	0.00	11.50	1.23	12.23	2018-19
10.	Neo Pipes & Tubes Co Limited	(9.93)	0.00	2.20	0.86	7.04	2018-19
11.	North Bengal State Transport Corporation	(37.06)	0.00	3.63	27.73	437.34	2018-19
12.	Pulver Ash Projects Limited	(0.07)	0.00	0.00	0.02	0.00	2018-19
13.	Silpabarta Printing Press Limited	(2.55)	0.00	0.89	1.87	5.07	2018-19
14.	South Bengal State Transport Corporation	(94.93)	0.00	10.06	35.00	358.58	2018-19
15.	The Shalimar Works (1980) Limited	(32.14)	0.00	1.25	7.07	138.95	2018-19
16.	West Bengal Film Development Corpn Limited	(7.36)	0.00	0.00	1.29	40.66	2017-18
17.	West Bengal Handloom & Powerloom Development Corpn Limited	(0.09)	0.00	33.75	0.00	0.47	2016-17
18.	West Bengal Highway Development Corporation Limited	(60.77)	50.00	1163.24	0.00	50.00	2018-19

State Finances Audit Report for the year ended March 2020

Sl. No.	Company/ Corporation	Profit/ Loss after tax as per latest available Accounts	Investment in Share Capital by WB Govt. during 2019-20	Cumulative investment in Share Capital by WB Govt. upto 2018-19	Loan given by WB Govt. during 2019-20	Cumulative loan given by WB Govt. upto 2018-19	Company Accounts available upto
		(₹ in crore)					
19.	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	(4.13)	0.00	25.96	2.42	12.35	2017-18
20.	West Bengal State Electricity Distribution Company Limited	(1,275.77)	11.58	1,680.46	500.00	114.77	2018-19
21.	West Bengal State Leather Industries Development Corpn Limited	(0.46)	0.00	5.64	0.13	2.27	2010-11
22.	West Bengal Surface Transport Corporation Limited	(89.98)	0.00	1.01	24.01	319.25	2018-19
23.	West Bengal Tourism Development Corpn Limited	(2.75)	0.00	16.93	4.00	0.55	2018-19
24.	West Bengal Transport Corpn Limited {Formerly The Calcutta Tramways company (1978) Limited}	(89.98)	0.00	20.40	32.75	329.47	2018-19
25.	West Dinajpur Spinning Mills Limited	(42.81)	0.00	12.75	17.47	184.41	2018-19
26.	Westing House Saxby Farmer Limited	(14.36)	0.00	386.87	7.24	61.99	2017-18
TOTAL		(2,035.36)	97.83	4,209.67	919.00	2,970.27	

Source: Company Accounts

APPENDIX 4.1*(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 2020		Impact of outstanding on cash balance
		Dr.	Cr.	
(₹ in crore)				
8658-Suspense Account				
1	101-PAO Suspense Ministry of Transport and Highways	113.78	13.59	Cash balance will increase on settlement
	Net	100.19 (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)	70.33	0.45	Cash balance will increase on settlement
	Net	69.88 (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	1.07	-8.67	Cash balance will increase on settlement
Net	9.74 (Dr.)			
2	102-Suspense Account (Civil) Account with Defence	204.79	198.22	Cash balance will increase on settlement
	Net	6.57 (Dr.)		
	102-Suspense Account (Civil) Eastern Railway	4.23	4.32	Cash balance will increase on settlement
	Net	0.09 (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	1.55	Cash balance will increase on settlement
	Net	0.7 (Dr.)		
	102-Suspense Account (Civil) Un credited amount under e-Payment	837.01	1,064.32	Cash balance will decrease on settlement
Net	227.31 (Cr.)			
3	109-Reserve Bank Suspense-Headquarters	-5.2	-1.46	Cash balance will decrease on settlement
	Net	3.74 (Cr.)		

Sl. No.	Head of Account Ministry/Department with which pending	Balance as on 31 March 2020		Impact of outstanding on cash balance
		Dr.	Cr.	
		(₹ in crore)		
4	123-A.I.S. Officer Group Insurance Scheme	4.49	3.13	Cash balance will increase on settlement
	Net	1.36 (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	14,145.2	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	29.97	0.75	Cash balance will increase on settlement
	Net	29.22 (Dr.)		

Source: Finance Accounts

APPENDIX 4.2*(Refer Paragraph 4.12 in Chapter IV)***Arrears of Accounts of Bodies or Authorities**

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to F.Y 2019-20
1	West Bengal Human Rights Commission	2015-16	5
2	West Bengal Building and other Construction Workers Welfare Board	2019-20	1
3	West Bengal State Legal Services Authority	2016-17	4
4	District Legal Services Authorities, rest of 4 districts ⁵⁸	1998-99	88
5	District Legal Services Authority, Bankura	2015-16	5
6	District Legal Services Authority, Birbhum	2014-15	6
7	District Legal Services Authority, Burdwan	2008-09	12
8	District Legal Services Authority, Cooch behar	2018-19	2
9	District Legal Services Authority, Darjeeling	2017-18	3
10	District Legal Services Authority, Uttar Dinajpur	2012-13	8
11	District Legal Services Authority, Dakshin Dinajpur	2019-20	1
12	District Legal Services Authority, Howrah	2009-10	11
13	District Legal Services Authority, Jalpaiguri	2014-15	6
14	District Legal Services Authority, Malda	2013-14	7
15	District Legal Services Authority, Purba Medinipur	2019-20	1
16	District Legal Services Authority, Paschim Medinipur	2018-19	2
17	District Legal Services Authority, Nadia	2016-17	4
18	District Legal Services Authority, Purulia	2016-17	4
19	District Legal Services Authority, Hooghly	2018-19	2
20	West Bengal Heritage Commission	2018-19	2
21	West Bengal Housing Board	2016-17	4
22	West Bengal Comprehensive Area Development Corporation	2016-17	4
23	West Bengal Commission for Women	2017-18	3
24	West Bengal Commission for Backward Classes	2019-20	1
25	West Bengal Unorganised Sector Workers Welfare Board	2015-16	3 (Audit entrusted up to 2017-18)
26	W. B. Minorities Development & Finance Corporation	2017-18	3
27	West Bengal Scheduled Caste, Scheduled Tribes & other Backward Classes Dev. & Fin. Corporation.	2019-20	1
28	W.B. State Warehousing corporation	2017-18	3
29	Kolkata Metropolitan Dev. Authority	2018-19	2

⁵⁸ 1. DLSA 24 Parganas (N), 2. DLSA 24 Parganas (S), 3. DLSA Murshidabad, 4. DLSA Kolkata

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to F.Y 2019-20
30	Commissioners for Rabindra Setu (CRS)	2019-20	1
31	Darjeeling Gorkha Hill Council (DGHC) ⁵⁹	2011-12 to 2012-13 (up to 01.08.2012)	2
32	Gorkhaland Territorial Administration (GTA) ⁶⁰	2015-16	5
33	West Bengal Khadi & Village Industries Board (WBKVIB)	2019-20	1
34	West Bengal Biodiversity Board (WBBB)	2017-18	3
35	West Bengal University of Animal & Fishery Sciences (WBUAFS)	2010-11	10
36	East Kolkata Wetland Management Authority (EKWMA)	2019-20	1
37	West Bengal Veterinary Council (WBVC)	2018-19	2
38	West Bengal State Compensatory Afforestation Fund Management and Planning Authority (WB State CAMPA)	2018-19	2
39	Asansol Durgapur Development Authority	2012-13	8
40	Burdwan Development Authority	2016-17	4
41	Bhangore Rajarhat Area Development Authority	2010-11	2 (BRADA has been merged with HIDCO w.e.f. 01.08.2011)
42	Digha Sankarpur Development Authority	2019-20	1
43	Haldia Development Authority	2019-20	1
44	Jaigaon Development Authority	2017-18	1 (Audit entrusted up to 2017-18)
45	Midnapore Kharagpur Development Authority	2013-14	5 (Audit entrusted up to 2017-18)
46	Siliguri Jalpaiguri Development Authority	2018-19	2
47	West Bengal Central School Service Commission	2014-15	3 (Audit entrusted up to 2016-17)
48	West Bengal Regional School Service Commission (Eastern Region)	2014-15	3 (Audit entrusted up to 2016-17)
49	West Bengal Regional School Service Commission (Northern Region)	2015-16	2(Audit entrusted up to 2016-17)
50	West Bengal Regional School Service Commission (Southern Region)	2015-16	2(Audit entrusted up to 2016-17)
51	West Bengal State Council of Technical Education	2004-05	12 (Audit entrusted up to 2015-16)
Total			271

Note: Annual accounts received up to September 2020 have been considered.

⁵⁹ DGHC ceased to exist and was replaced by GTA w.e.f. 02.08.2012.

⁶⁰ Accounts for the period 2012-13 (from 02.08.2012), 2013-14 and 2014-15 were received in July 2019.