

Government of West Bengal
Finance Department
Budget Branch, Nabanna

No. **1306 - FB**

Dated: **11.12.25**

From

Shri Prabhat Kumar Mishra,
Additional Chief Secretary to Government of West Bengal,
Finance Department

To

The Addl. Chief Secretary / Principal Secretary / Secretary
Government of West Bengal

Home & Hill Affairs / Food & Supplies / Housing / Public Works/Public Enterprises and Industrial
Reconstruction Department/Power / Health & Family Welfare / Agricultural Marketing/ Backward Classes
Welfare/Forest/Water Resources Investigation & Development/Micro, Small & Medium Enterprises and
Textiles/Agriculture/Finance/Food Processing Ind. and Horticulture/Tourism/Transport/IC& E
Department.

**Sub: Submission of Financial Statements of major State Public Sector Undertakings (PSUs)/Corporations
engaged in commercial/ semi-commercial activities for the last three Financial Years as per guidelines for
preparation of Budget Publication-7 for 2026-27.**

Madam / Sir,

In reference to the subject cited above, I am directed to request you to kindly furnish the requisite Financial
Statements, strictly as per enclosed guidelines, for the State Public Sector Undertaking / Corporation under
the administrative control of your Department and appearing in the enclosed list.

The same may be submitted by **24.12.2025**, to enable timely compilation of **Budget Publication-7** for the year
2026-27, through the designated Portal.

As the information sought pertains to the publication of financial results of major State PSUs/Corporations
engaged in commercial or semi-commercial activities, you are also requested to create a login ID for the
designated Nodal Officer, who will be responsible for uploading the required data in the Finance Department
portal, as per the guidelines (Creation of login Id and uploading of data) enclosed with this letter.

This may kindly be treated as **extremely urgent**.

Enclosure:

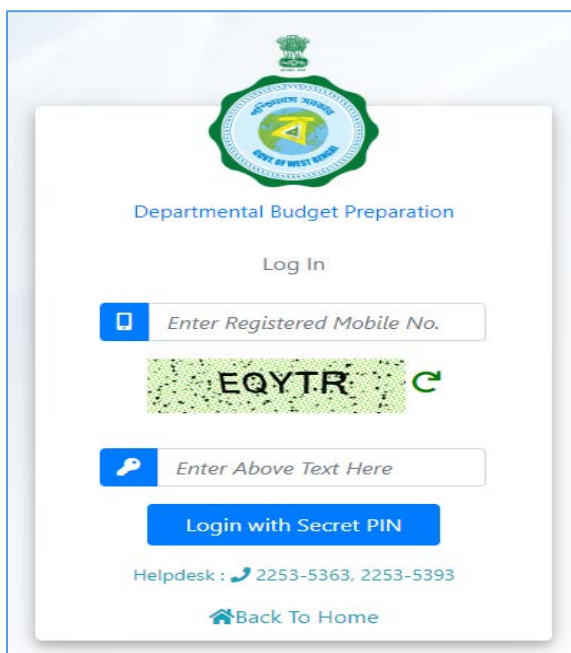
- i. List of PSUs/Corporations,
- ii. Guidelines to upload requisite information

Yours Faithfully,



Additional Chief Secretary
Government of West Bengal,
Finance Department

Creation of login of Head of the Department:



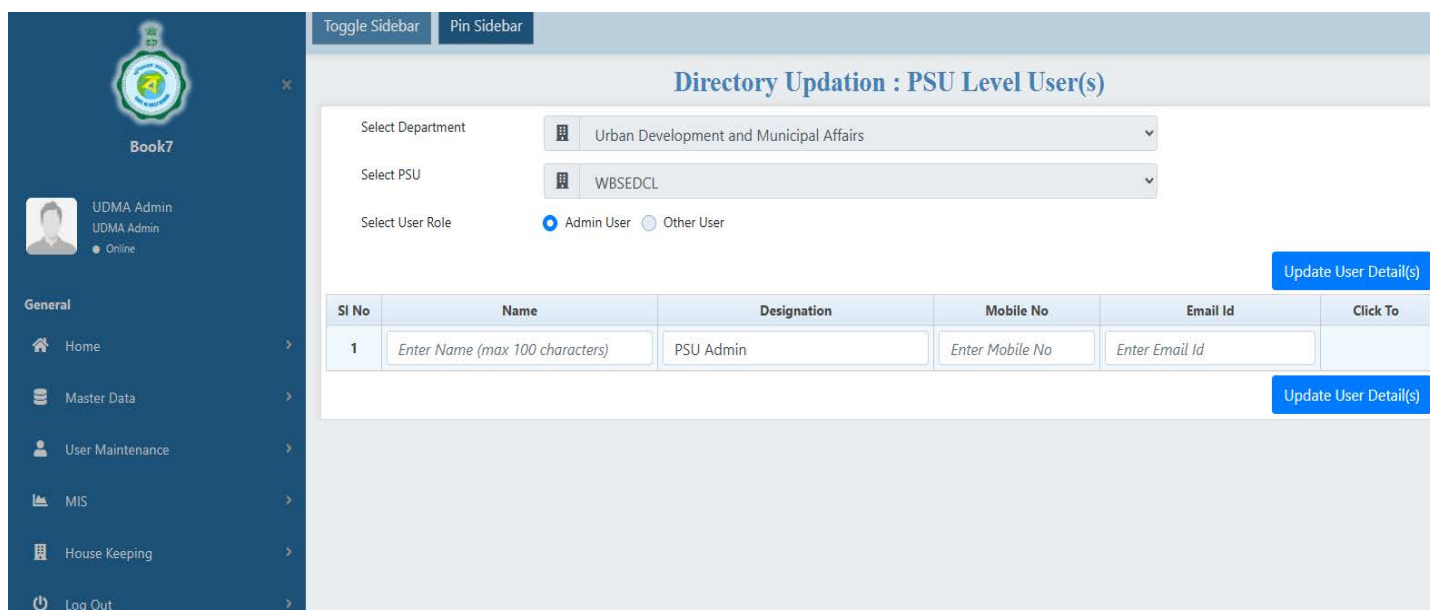
Login of the HoD is already created in i-Budget application which is same as the Admin Budget related activities. HoD is already having the Secret PIN.

If Secret PIN is Lost

Click on “Forgot your Secret PIN?” on the login page. The system will send a new Secret PIN to the registered mobile number via SMS.

Creation of Nodal Officer login by HoD:

- HoD shall create new users from the “PSU User” sub-menu under “User Maintenance” menu.
- Both Mobile Number and email is mandatory for user creation.
- Newly created users will receive an OTP /Secret PIN for first-time login.
- The Secret PIN remains valid until the user updates it.
- HoD can update any user (in case of transfer, retirement, or other reasons) from the same page.



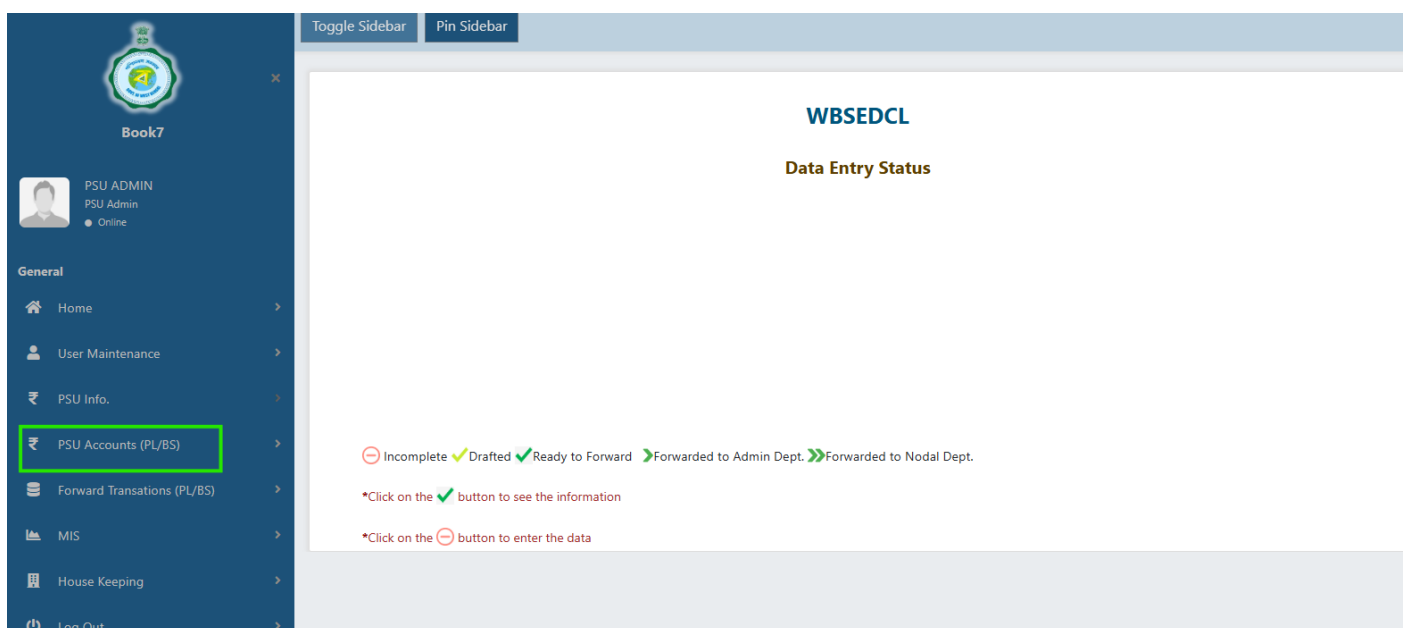
SI No	Name	Designation	Mobile No	Email Id	Click To
1	Enter Name (max 100 characters)	PSU Admin	Enter Mobile No	Enter Email Id	

Procedure for Entry of Financial Data by the Nodal Officer

- The Nodal Officer shall log in to the application using the registered mobile number and the Secret PIN received on the mobile device.



- After log in to the page, navigate to the **PSU Accounts** menu.



- To submit Profit and Loss (P&L) related data, click on **Profit and Loss Statement menu at from left.**

- Select the appropriate **PSU Sector** and **PSU Name**.

The screenshot shows the 'Profit and Loss Statement' form in the PSU Admin interface. The left sidebar contains the user profile 'PSU ADMIN' and a menu with options like Home, User Maintenance, PSU Info, PSU Accounts (PL/BS), Forward Transactions (PL/BS), MIS, House Keeping, and Log Out. The main form area has a header with 'Toggle Sidebar' and 'Pin Sidebar' buttons. Below the header, there are dropdown menus for 'Select Department' (Urban Development and Municipal Affairs), 'Select Org. Nature' (Government Company), 'Select PSU Sector' (Miscellaneous), and 'Select PSU Name' (WBSEDCL). There is also a 'Select Financial Year' dropdown set to '2025-2026'. Below these, there are radio buttons for 'Actual Figures the period for 2023-2024' and 'Actual Figures the period for 2024-2025', both with 'Audited' and 'Unaudited' options. A red note states '* All Figures are in Unit of Rs.'. The form has tabs for 'Income', 'Expenses', 'Equity Share', and 'Remarks & Upload Document'. The 'Income' tab is active, showing a table with columns for 'Actual Figures for the period of 2023-2024', 'Actual Figures for the period of 2024-2025', 'Revised Figures for the current Financial year 2025-2026', and 'Budget estimate for the year 2026-2027'. The table has two rows: 'I. Revenue from Operations' and 'II. Other Income'. A red note at the bottom says '(Please save draft data before going to next page)'. There are 'Save Draft' and 'Clear' buttons.

- Choose whether the data pertains to **Audited** or **Unaudited** figures for the last two financial years.
- Enter the required information for **Income**, **Expenses**, and **Equity**. (Ensure that the drafted data is saved after completing each step.)

This screenshot shows the same 'Profit and Loss Statement' form, but with the 'Income' tab selected. The 'Income' tab is highlighted in green. The table below the tabs shows the 'Actual Figures for the period of 2023-2024' and 'Actual Figures for the period of 2024-2025' columns. The 'Revised Figures for the current Financial year 2025-2026' and 'Budget estimate for the year 2026-2027' columns are also visible. The table has two rows: 'I. Revenue from Operations' and 'II. Other Income'. A red note at the bottom says '(Please save draft data before going to next page)'. There are 'Save Draft' and 'Clear' buttons. A 'Next Page >>' button is located at the bottom right.

- If applicable, enter the sub-details available under Income, Expenses, and Equity sections.

Select Financial Year: 2025-2026

Actual Figures the period for 2023-2024: ☒ Audited ☐ Unaudited

Actual Figures the period for 2024-2025: ☒ Audited ☐ Unaudited

Income Expenses Equity Share Remarks & Upload Document

Please Click on (+) sign to Enter Data

	Actual Figures for the period of 2023-2024 <input checked="" type="radio"/> Audited <input type="radio"/> Unaudited	Actual Figures for the period of 2024-2025 <input checked="" type="radio"/> Audited <input type="radio"/> Unaudited	Revised Figures for the current Financial year 2025-2026	Budget estimate for the year 2026-2027
IV. Expenses				
1. Cost of materials consumed	0	0	0	0
2. Purchase of Stock-In-Trade	0	0	0	0
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0	0	0	0
4. Employee benefits expense	0	0	0	0
5. Finance costs	0	0	0	0
6. Depreciation and amortization expense	0	0	0	0
7. Other expenses	0	0	0	0

* All Figures are in Unit of Rs.

- In case any modifications are made, click **Save Draft** to prevent loss of data.
- After completing data entry for the Profit and Loss Statement, click **Next Page** to proceed to Balance Sheet data entry.

Select PSU Sector: Miscellaneous

Select PSU Name: West Bengal State Warehousing Corporation

Select Financial Year: 2025-2026

Actual Figures for the period of 2023-2024: ☒ Audited ☐ Unaudited

Actual Figures for the period of 2024-2025: ☒ Audited ☐ Unaudited

Liabilities Assets Upload Documents & Compliance

Please Click on (+) sign to Enter Data

	Actual Figures for the period of 2023-2024 <input checked="" type="radio"/> Audited <input type="radio"/> Unaudited	Actual Figures for the period of 2024-2025 <input checked="" type="radio"/> Audited <input type="radio"/> Unaudited	Revised Figures for the Current Financial Year 2025-2026	Budget Estimate for the Year 2026-2027
(1) Shareholders funds				
(2) Share application money pending allotment				
(3) Non-current liabilities				
(4) Current liabilities				

(Please save draft data before going to next page) **Save Draft** **Clear**

<< Previous Page **Next Page** >>

* All Figures are in Unit of Rs.

- Enter the Balance Sheet data in the same manner as the Profit and Loss Statement.

- Enter details under **Liabilities**, and **Assets**, including sub-details wherever applicable.

Toggle Sidebar Pin Sidebar

Liabilities Assets Upload Documents & Compliance

Please Click on (+) sign to Enter Data

	Actual Figures for the period 2023-2024	Actual Figures for the period of 2024-2025	Revised Figures for the current Financial year 2025-2026	Budget estimate for the year 2026-2027
(1) Non-current assets				
(a) Property, Plant and Equipment -				
(i) Tangible assets	100	200	300	400
(ii) Intangible assets	0	0	0	0
(iii) Capital work-in-progress	0	0	0	0
(iv) Intangible assets under development	0	0	0	0
(b) Non-current investments	0	0	0	0
(c) Deferred Tax Assets (Net)	0	0	0	0
(d) Long-term loans and advances	0	0	0	0
(e) Other non-current assets	0	0	0	0
(2) Current assets				
(a) Current investments	0	0	0	0
(b) Inventories	0	0	0	0

- Ensure that every entry is saved as a **Draft** after completion.
- If required, PSU may upload Remarks and Documents

Toggle Sidebar Pin Sidebar

Select PSU Sector Miscellaneous

Select PSU Name WBSEDCL

Select Financial Year 2025-2026

Actual Figures for the period of 2023-2024 Audited Unaudited

Actual Figures for the period of 2024-2025 Audited Unaudited

* All Figures are in Unit of Rs.

Liabilities Assets Upload Documents & Compliance

Type of Document being Uploaded --Select--

Choose file No file chosen Upload

Upload File (.pdf)

ESI & PF Compliance Report (Optional) Remarks if any on ESI & PF Compliance

Labour Laws Compliance (Optional) Remarks if any on Labour Laws Compliance

Enter Remarks on Balance Sheet if any

Max Length (200 Chars)

(Please save draft data before going to next page) Save Draft Clear

- After all data has been successfully entered, click on the **Next Page** button to forward the data to the Department.

Toggle Sidebar Pin Sidebar

Select PSU Sector Miscellaneous

Select PSU Name West Bengal State Warehousing Corporation

Select Financial Year 2025-2026

Actual Figures for the period of 2023-2024 Audited Unaudited

Actual Figures for the period of 2024-2025 Audited Unaudited

* All Figures are in Unit of Rs.

Liabilities Assets Upload Documents & Compliance

Please Click on (+) sign to Enter Data

	Actual Figures for the period of 2023-2024	Actual Figures for the period of 2024-2025	Revised Figures for the Current Financial Year 2025-2026	Budget Estimate for the Year 2026-2027
(1) Shareholders funds	Audited Unaudited	Audited Unaudited		
(2) Share application money pending allotment				
(3) Non-current liabilities				
(4) Current liabilities				

(Please save draft data before going to next page) Save Draft Clear

<< Previous Page Next Page >>

- Once all required fields are filled, click **Final Submit** to forward the data to Concerned Department.

Toggle Sidebar Pin Sidebar

Forward Audited Transactions to Department

Financial Year Upto 2025-2026

Select Department Urban Development and Municipal Affairs

Select PSU WBSEDCL

Profit & Loss Statement Entry

Drafted Click to View

Balance Sheet Entry

Drafted Click to View

Remarks from Dept. check

('Final Submit' button will be enabled once all the informations are drafted)

<< Previous Page Final Submit

- Before final submission, verify all uploaded data by clicking **Click to View** for both the submitted P&L Statement and Balance Sheet.
- If required, PSUs/Corporations may add remarks in the designated field.
- After the entry is completed, click on Final submit.

Toggle Sidebar Pin Sidebar

Forward Audited Transactions to Department

Financial Year Upto 2025-2026

Select Department Urban Development and Municipal Affairs

Select PSU WBSEDCL

Profit & Loss Statement Entry

Completed Click to View

Balance Sheet Entry

Completed Click to View

Remarks from Dept. check

<< Previous Page Back to Draft Forward To Admin Dept.

Submission of Profit & Loss Account and Balance Sheet Data to State Nodal (By Department)

- The Departmental Official shall log in using the registered mobile number and the Secret PIN received on the mobile device.

Urban Development and Municipal Affairs Department

TOTAL NO. OF PSU
1
More Info

AUDITED (PL/BS) DATA RECEIVED
1
More Info

- **View Submitted Data**-After successful login, the data submitted by the PSU will be visible on the dashboard.
- Click on **“AUDITED (PL/BS) DATA RECEIVED.”**
- Click on **“VIEW DETAILS**

List of Audited Data

Select Department Name: Urban Development and Municipal Affairs

Select PSU: All

Select Financial Year: All

SI No	Financial Year	Department Name	PSU Name	Click To
1	2025-2026	Urban Development and Municipal Affairs	WBSEDCL	View Details

- The detailed data related to the Profit & Loss (P/L) Account and Balance Sheet will be displayed.
- **Preview and Print** -Click on **“PRINT DETAILS”** to generate a PDF copy of both the P/L Statement and Balance Sheet for review.
- **To Forward or Resend**-If the data is verified and found correct, click **“Forward to State Nodal.”**

UDMA ADMIN
Department Admin
● Online

Financial Year: 2025-2026
Reference ID: 2025-2026/UM/0002/A/01

Remarks on Return: check

Profit & Loss Statement

PSU Name	Actual Figures the period for 2023-2024	Actual Figures the period for 2024-2025	Revised Figures for the current Financial year 2025-2026	Budget estimate for the year 2026-2027	Remarks	Click To
WBSDECL	Income: 5,000 Expenses: 590 Equity: 0	Income: 5,000 Expenses: 490 Equity: 0	Income: 5,000 Expenses: 440 Equity: 0	Income: 5,000 Expenses: 530 Equity: 0		View Docs Print Details

Balance Sheet

PSU Name	Actual Figures the period for 2023-2024	Actual Figures the period for 2024-2025	Revised Figures for the current Financial year 2025-2026	Budget estimate for the year 2026-2027	Remarks	Click To
WBSDECL	Liability: 580 Assets: 230	Liability: 445 Assets: 420	Liability: 280 Assets: 501	Liability: 421 Assets: 633		View Docs Print Details

Back To PSU Forward To State Nodal Officer

- If discrepancies are identified, the Department may resend the submission back to the PSU for correction, along with necessary remarks.

Account Balance Sheet & Profit and Loss Statement Data Received

Select Department: Urban Development and Municipal Affairs
Select PSU: WBSDECL
Financial Year: 2025-2026

Enter Remarks

Enter Remarks (Max 500 Characters)

Back

Balance Sheet

PSU Name	Actual Figures the period for 2023-2024	Actual Figures the period for 2024-2025	Revised Figures for the current Financial year 2025-2026	Budget estimate for the year 2026-2027	Remarks
WBSDECL	Liability: 580 Assets: 230	Liability: 445 Assets: 420	Liability: 280 Assets: 501	Liability: 421 Assets: 633	

Sl. No.	Name of Organisation	Department
1	West Bengal Police Housing and Infrastructure Development Corporation Limited	Home & Hill Affairs Department
2	West Bengal State Warehousing Corporation	Food & Supplies Department
3	West Bengal Essential Commodities Supply Corporation Limited	Food & Supplies Department
4	West Bengal Housing Board	Housing Department
5	West Bengal Highway Development Corporation Limited	Public Works Department
6	Mackintosh Burn Limited	Public Works Department
7	Saraswaty Press Limited	Public Enterprises and Industrial Reconstruction Department
8	West Bengal Text Book Corporation Limited	Public Enterprises and Industrial Reconstruction Department
9	West Bengal State Electricity Distribution Company Limited	Power Department
10	West Bengal State Electricity Transmission Company Limited	Power Department
11	The West Bengal Power Development Corporation Limited	Power Department
12	The Durgapur Projects Limited	Power Department
13	Gluconate Health Limited	Health & Family Welfare Department
14	The Electro Medical & Allied Industries Limited	Health & Family Welfare Department
15	West Bengal Medical Services Corporation Limited	Health & Family Welfare Department
16	Paschimbanga Agri Marketing Corporation Ltd.	Agricultural Marketing Department
17	West Bengal SC, ST & OBC Development & Finance Corporation	Backward Classes Welfare Department
18	West Bengal Forest Development Corporation Limited	Forest Department
19	West Bengal Agro Industries Corporation Limited	Water Resources Investigation & Development Department
20	The West Bengal State Handloom Weavers' Co-operative Society Ltd. (TANTUJA)	Micro, Small & Medium Enterprises and Textiles Department
21	West Bengal Handicrafts Development Corporation Ltd. (MANJUSHA)	Micro, Small & Medium Enterprises and Textiles Department
22	West Bengal Small Industries Development Corporation Limited	Micro, Small & Medium Enterprises and Textiles Department
23	West Bengal State Seed Corporation Limited	Agriculture Department
24	West Bengal Infrastructure Development Finance Corporation Ltd.	Finance Department
25	West Bengal State Beverages Corporation Ltd.	Finance Department
26	West Bengal State Food Processing and Horticulture Development Corporation Limited	Food Processing Ind. and Horticulture Department
27	West Bengal Tourism Development Corporation Ltd.	Tourism Department
28	West Bengal Transport Infrastructure Development Corporation Limited	Transport Department
29	West Bengal Industrial Development Corporation Ltd.	IC & E Department
30	West Bengal Industrial Infrastructure Development Corporation	IC & E Department