

# Appendices



## Appendices

### Appendix –1

#### Chapter –I (Overview of Audit)

*(Refer paragraph - 1.1, Page-1)*

#### Statement of list of Departments as of 31 March 2020

**{Under audit jurisdiction of O/o the Principal Accountant General  
(Audit-II) West Bengal}**

Sl. No.	Name of the Department
1.	Disaster Management and Civil Defence
2.	Environment
3.	Fire & Emergency Services
4.	Forest
5.	Governor's Secretariat
6.	Housing
7.	Industry, Commerce and Enterprises
8.	Information & Cultural Affairs
9.	Information Technology & Electronics
10.	Land & Land Reforms and Refugee Relief & Rehabilitation
11.	Legislative Assembly Secretariat
12.	Micro, Small & Medium Enterprises and Textiles
13.	Non-Conventional and Renewable Energy Sources
14.	Parliamentary Affairs
15.	Personnel & Administrative Reforms and e-Governance
16.	Power
17.	Public Enterprises and Industrial Reconstruction
18.	Public Health Engineering
19.	Public Works
20.	Science and Technology and Biotechnology
21.	Tourism
22.	Transport
23.	Urban Development and Municipal affairs

**Appendix –2**

*(Refer paragraph - 1.2, Page-1)*

**Statement of list of Autonomous Bodies as of 31 March 2020**

**{Under audit jurisdiction of O/o Principal Accountant General (Audit-II)  
West Bengal}**

Sl no.	Department	Name of the Autonomous Bodies
1.	Environment	(i) East Kolkata Wetland Management Authority
		(ii) Institute of Environmental Studies and Wetland Management
		(iii) West Bengal Pollution Control Board
		(iv) West Bengal Bio-Diversity Board
2.	Forest	(v) Compensatory Afforestation Fund Management and Planning Authority
		(vi) West Bengal State Forest Development Agency
3.	Housing	(vii) West Bengal Housing Board
4.	Information & Cultural Affairs	(viii) Paschimbanga Bangla Academy
		(ix) Folk & Tribal Centre
		(x) Roopkala Kendra
		(xi) Minerva Natya Sanskriti Charcha Kendra
		(xii) Shishu Kishore Academy
		(xiii) West Bengal Heritage Commission
5.	Micro, Small & Medium Enterprises and Textiles	(xiv) Centre for Archaeological Studies & Training, Eastern India
		(xv) West Bengal State Export Promotion Society
6.	Power & Non-Conventional Energy Sources	(xvi) West Bengal Khadi & Village Industries Board
		(xvii) West Bengal Renewable Energy Development Agency
7.	Public Works	(xviii) West Bengal Electricity Regulatory Commission
8.	Science and Technology and Biotechnology	(xix) Commissioners for the Rabindra Setu
9.	Tourism	(xx) West Bengal State Council of Science & Technology
10.	Transport	(xxi) Food Craft Institute
11.	Urban Development and Municipal affairs	(xxii) Hooghly River Bridge Commissioners
		(xxiii) Digha-Sankarpur Development Authority
		(xxiv) Midnapore Kharagpur Development Authority
		(xxv) West Bengal State NGRBA (National Ganga River Basin Authority) Programme Management Group
		(xxvi) Haldia Development Authority
		(xxvii) Jaigaon Development Officer Authority
		(xxviii) Sriniketan-Santiniketan Development Authority
		(xxix) New-Town Kolkata Development Authority
		(xxx) Siliguri Jalpaiguri Development Authority
		(xxxi) Kolkata Metropolitan Development Authority

		(xxxii) Burdwan Development Authority (xxxiii) Asansol Durgapur Development Authority (xxxiv) West Bengal State Urban Development (xxxv) Agency Tarakeswar Development Authority (xxxvi) Changrabandha Development Authority (xxxvii) Gangasagar Bakkhali Development Authority (xxxviii) Bakreswar Development Authority (xxxix) Patharchapuri Development Authority (xl) Gajoldoba Development Authority (xli) Mukutmanipur Development Authority (xlii) Tarapith Rampurhat Development Authority (xliii) Furfura Sharif Development Authority
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**Appendix – 3**

**(Refer paragraph - 1.5, Page-3)**

**Status of Tabling of Audit Reports**

<b>Audit Report for the Year</b>	<b>Number of the Audit Report</b>	<b>Title of the Audit Report</b>	<b>Date on which the Audit Report was sent to the Government</b>	<b>Date on which the Audit Report was tabled in the State Assembly</b>	<b>Time taken for laying in the Assembly</b>
2014-15	Report No. 5 of 2015	Audit Report on Revenue Sector for the year 2014-15	08 February 2016	04 July 2016	Five Months
	Report No. 2 of 2016	Audit Report on Public Sector Undertakings for the year 2014-15	02 March 2016	04 July 2016	Four Months
	Report No. 1 of 2016	Audit Report on Economic Sector for the year 2014-15	03 March 2016	04 July 2016	
2015-16	Report No. 5 of 2016	Audit Report on Revenue Sector for the year 2015-16	06 February 2017	07 March 2018	1 year and 2 Months
	Report No. 1 of 2017	Audit Report on Economic Sector for the year 2015-16	27 February 2017	07 March 2018	1 Year and 1 Month
	Report No. 2 of 2017	Audit Report on Public Sector Undertakings for the year 2015-16	27 February 2017	07 March 2018	
2016-17	Report No. 2 of 2018	Audit Report on Public Sector Undertakings for the year 2016-17	17 May 2018	11 July 2019	1 year and 2 Months
	Report No. 3 of 2018	Audit Report on Revenue Sector for the year 2016-17	29 May 2018	11 July 2019	1 year and 2 Months
	Report No. 4 of 2018	Audit Report on Economic Sector for the year 2016-17	20 June 2018	11 July 2019	1 year and 1 Month
	Report No. 5 of 2018	Performance Audit of Pollution by Industries, for the year 2016-17	20 June 2018	11 July 2019	
2017-18	Report No. 3 of 2020	Audit Report on Public Sector Undertakings for the year 2017-18	13 August 2020	Not tabled	-
	Report No. 2 of 2019	Performance Audit of Flood Control Programme in West Bengal , for the year 2017-18	03 February 2020		-
	Report No. 2 of 2020	Audit Report on Revenue Sector for the year 2017-18	11 August 2020		-
	Report No. 1 of 2019	Audit Report on Economic Sector for the year 2017-18	20 December 2019		-
2018-19	Report No. 2 of 2021	Audit Report on Economic Sector, Revenue Sector and Public Sector Undertakings for the year 2018-19	06 May 2021	Not tabled	-

## Appendix – 4

(Refer paragraph - 1.5, Page-3)

## Statement of Pending Replies to Audit paragraphs/ reviews

Sl. no.	Name of the Department	Number of paras/ reviews involved in reports for the years				
		from 2006-07 to 2013-14	2014-15	2015-16	2016-17	Total
1.	Disaster Management and Civil Defence	2	1	-	-	3
2.	Environment			1	1 (SAR)*	2
3.	Fire & Emergency Services	1	-	-	-	1
4.	Forest	3	-	-	-	3
5.	Housing	6	-	1	-	7
6.	Industry, Commerce and Enterprises	3	-	-	-	3
7.	Information & Cultural Affairs	6	-	-	-	6
8.	Land & Land Reforms and Refugee Relief & Rehabilitation	106	25	8	4	143
9.	Micro, Small & Medium Enterprises and Textiles	-	-	-	2	2
10.	Power & Non-Conventional Energy Sources	3	-	-	1	4
11.	Public Health Engineering	6	1	-	1	8
12.	Public Works	9	4	1	6	20
13.	Science and Technology and Biotechnology	-	1	-	-	1
14.	Transport	86	11	8	13	118
15.	Urban Development and Municipal affairs	26	4	-	6	36
	<b>Total</b>	<b>257</b>	<b>47</b>	<b>19</b>	<b>34</b>	<b>357</b>

\* Standalone Audit Report

**Appendix – 5**

*(Refer paragraph 1.5, Page-3)*

**Department-wise Statement of outstanding Inspection Reports and Paragraphs**

Sl. No.	Name of the Department	number of IRs/ Paragraphs pending as of 31 July 2021	
		IRs	Paragraphs
1.	Disaster Management and Civil Defence	105	392
2.	Environment	7	14
3.	Fire & Emergency Services	8	25
4.	Forest	10	38
5.	Housing	33	79
6.	Industry, Commerce and Enterprises	3	10
7.	Information & Cultural Affairs	24	69
8.	Information Technology & Electronics	5	13
9.	Land & Land Reforms and Refugee Relief & Rehabilitation	400	2,767
10.	Micro, Small & Medium Enterprises and Textiles	4	11
11.	Parliamentary Affairs	3	11
12.	Personnel & Administrative Reforms and e-Governance	7	27
13.	Power & Non-Conventional Energy Sources	254	848
14.	Public Health Engineering	33	106
15.	Public Works	39	132
16.	Science and Technology and Biotechnology	9	19
17.	Tourism	2	9
18.	Transport	102	409
19.	Urban Development and Municipal affairs	132	472
	<b>Total</b>	<b>1,180</b>	<b>5,451</b>



## Appendix-6

(Refer paragraph 2.1.5, 2.2.2, 2.2.4, Pages-6, 7 and 8)

Statement showing particulars of up to date capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2020 in respect of Government Companies and Statutory Corporation

(Figures in col no 5(a) to 6(d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$			Loans** outstanding as at the close of 2019-20			Manpower (No. of employees as on 31.03.2020)	
				State	Central	Others	State	Central	Others		Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
<b>A. Working Government companies</b>											
<b>AGRICULTURE AND ALLIED</b>											
1	The State Fisheries Development Corporation Limited	Fisheries	March 1980	2.00	0.00	0.00	2.00	0.00	0.00	0.30	232
2	West Bengal Agro Industries Corporation Limited	Water Resources Investigation & Development	August 1968	8.41	0.00	0.00	8.41	0.00	0.00	2.00	322
3	West Bengal State Minor Irrigation Corporation Limited	Water Resources Investigation & Development	January 1974	11.65	0.00	0.00	11.65	0.00	0.00	0.00	153
4	The West Bengal Livestock Development Corporation Limited	Animal Resources Development	April 1974	15.38	0.25	0.00	15.63	0.57	0.00	0.57	494

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)		
				State	Central	Others	Total	State	Central	Others	Total			
				5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)			
(1)	(2)	(3)	(4)										(7)	
5	West Bengal Forest Development Corporation Limited	Forest	July 1974	5.53	0.70	0.00	6.23	0.00	0.00	0.00	0.00	0.00	0.00	770
6	West Bengal State Food Processing and Horticulture Development Corporation Limited	Food Processing Industries and Horticulture	April 1986	0.97	0.00	0.00	0.97	2.21	0.00	0.00	2.21	0.00	2.21	29
7	West Bengal State Seed Corporation Limited	Agriculture	November 1980	2.50	0.00	0.00	2.50	0.00	0.00	0.00	0.00	0.00	0.00	161
8	Paschimanga Agri Marketing Corporation Limited	Agricultural Marketing	November 2011	4.62	0.00	0.00	4.62	29.00	0.00	0.00	29.00	0.00	29.00	7
9	Banglar Dairy Limited	Animal Resources Development	November 2015	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	West Bengal Biotech Development Corporation Limited	Bio-technology and Science & technology	June 2009	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Sector wise Total</b>				<b>61.11</b>	<b>0.95</b>	<b>0.00</b>	<b>62.06</b>	<b>34.08</b>	<b>0.00</b>	<b>0.00</b>	<b>34.08</b>	<b>0.00</b>	<b>34.08</b>	<b>2,168</b>
<b>FINANCING</b>														
11	West Bengal Industrial Development Corporation Limited (WBIDC Limited)	Industry, Commerce & Enterprises	January 1967	435.93	0.00	0.00	435.93	108.18	0.00	0.00	108.18	0.00	108.18	87
12	West Bengal Handicrafts Development Corporation Limited	Micro Small & Medium Enterprises and Textiles	June 1976	45.82	0.78	0.00	46.60	1.50	1.00	0.00	2.50	0.00	2.50	84

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
13	West Bengal Film Development Corporation Limited	Information & Cultural Affairs	July 1980	5.20	0.00	0.00	5.20	39.66	0.00	0.00	39.66	6
14	West Bengal Women Development Undertaking	Women & Child Development and Social Welfare	August 1993	0.10	0.00	0.00	0.10	0.00	0.00	0.00	0.00	12
15	West Bengal Infrastructure Development Finance Corporation Limited	Finance	May 1997	225.30	0.00	0.00	225.30	0.00	0.00	2,584.29	2,584.29	39
16	Webe! Venture Capital Limited (Subsidiary of WBEIDC Limited)	Information Technology	February 2007	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	1
<b>Sector wise Total</b>				<b>712.35</b>	<b>0.78</b>	<b>0.05</b>	<b>713.18</b>	<b>149.34</b>	<b>1.00</b>	<b>2,584.29</b>	<b>2,734.63</b>	<b>229</b>
<b>INFRASTRUCTURE</b>												
17	The West Bengal Small Industries Development Corporation Limited (WBSIDC Limited)	Micro & Small Scale Enterprises and Textiles	March 1961	188.14	0.00	0.00	188.14	12.79	0.00	0.00	12.79	133
18	West Bengal Electronic Industry Development Corporation Limited (WBEIDC Limited)	Information Technology	February 1974	235.67	0.00	0.00	235.67	22.10	0.00	0.00	22.10	132
19	West Bengal Police Housing & Infrastructure Development Corporation Limited	Home & Hill Affairs	March 1993	10.40	0.00	0.00	10.40	0.00	0.00	0.00	0.00	133

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)	
				State 5 (a)	Central 5 (b)	Others 5 (c)	Total 5 (d)	State 6 (a)	Central 6 (b)	Others 6 (c)	Total 6 (d)		
(1)	(2)	(3)	(4)										(7)
20	West Bengal Transport Infrastructure Development Corporation Limited	Transport	September 1996	7.60	0.00	0.00	7.60	0.00	0.00	0.00	0.00	0.00	91
21	West Bengal Housing Infrastructure Development Corporation Limited (WBHIDCO Limited)	Urban Development & Municipal Affairs	April 1999	258.00	0.00	1.65	259.65	0.00	0.00	0.00	0.00	0.00	465
22	New Town Telecom Infrastructure Development Company Limited (Subsidiary of WBHIDCO Limited)	Urban Development & Municipal Affairs	May 2006	0.00	0.00	1.05	1.05	0.00	0.00	1.25	1.25	1.25	9
23	Sundarban Infrastructure Development Corporation Limited	Sundarban Affairs	May 2007	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	6
24	Mackintosh Burn Limited	Public Works	April 1913	0.16	0.00	0.15	0.31	1.57	0.00	0.03	1.60	1.60	565
25	West Bengal Highway Development Corporation Limited	Public Works	April 2012	1,213.24	0.00	0.00	1,213.24	50.00	0.00	0.00	50.00	50.00	33
26	Webel Electronics Infrastructure Development limited	Information Technology & Electronics	May 2015	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0
27	Newtown Kolkata Green Smart City Corporation Limited	Urban Development & Municipal Affairs	October-2018	0.45	0.00	0.55	1.00	0.00	0.00	0.00	0.00	0.00	0
<b>Sector wise Total</b>				<b>1,914.66</b>	<b>0.00</b>	<b>3.45</b>	<b>1,918.11</b>	<b>86.46</b>	<b>0.00</b>	<b>1.28</b>	<b>87.74</b>	<b>1,567</b>	

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capitals\$					Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)						
				State	Central	Others	Total	State	Central	Others	Total								
				5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)								
(1)	(2)	(3)	(4)																
<b>MANUFACTURING</b>																			
28	Westinghouse Saxby Farmer Limited	Public Works	May 1923	7.74	0.00	0.00	7.74	79.26	0.00	0.00	13.00	92.26	316						
29	Britannia Engineering Limited	Public Works	April 1986	11.29	0.00	0.00	11.29	56.82	0.00	0.00	0.00	56.82	292						
30	Durgapur Chemicals Limited	Industry, Commerce & Enterprises	July 1963	236.10	0.00	0.00	236.10	3.00	0.00	0.00	0.00	3.00	202						
31	West Bengal Mineral Development and Trading Corporation Limited	Industry, Commerce & Enterprises	February 1973	4.43	0.00	0.00	4.43	101.36	0.00	0.00	0.00	101.36	192						
32	West Bengal Pharmaceutical and Phytochemical Development Corporation Limited	Industry, Commerce & Enterprises	March 1974	24.56	0.00	0.00	24.56	11.44	0.00	0.00	0.00	11.44	42						
33	WEBFIL Limited	Industry, Commerce & Enterprises	May 1979	4.22	0.29	6.06	10.57	7.58	0.00	2.95	10.53	99							
34	Greater Calcutta Gas Supply Corporation Limited	Industry, Commerce & Enterprises	December 1987	41.15	0.00	0.00	41.15	197.40	0.00	0.00	0.00	197.40	225						
35	The Shalimar Works (1980) Limited	Transport	January 1981	1.26	0.00	0.00	1.26	143.74	0.00	10.98	154.72	156							
36	Mayurakshi Cotton Mills (1990) Limited	Micro & Small Scale Enterprises and Textiles	February 1990	10.75	0.00	0.00	10.75	43.76	0.00	0.00	43.76	126							

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
37	The Electro Medical and Allied Industries Limited	Health & Family Welfare	June 1961	16.40	0.00	0.00	16.40	36.87	0.00	0.00	36.87	24
	<b>Sector wise Total</b>			<b>357.90</b>	<b>0.29</b>	<b>6.06</b>	<b>364.25</b>	<b>681.23</b>	<b>0.00</b>	<b>26.93</b>	<b>708.16</b>	<b>1,674</b>
<b>POWER</b>												
38	The Durgapur Projects Limited	Power & Non-Conventional Energy Sources	September 1961	1,815.29	0.00	0.00	1,815.29	391.69	0.00	2,374.87	2,766.56	1,927
39	The West Bengal Power Development Corporation Limited	Power & Non-Conventional Energy Sources	July 1985	7,579.26	0.00	0.00	7,579.26	193.54	0.00	5,453.41	5,646.95	4,470
40	West Bengal State Electricity Distribution Company Limited	Power & Non-Conventional Energy Sources	February 2007	2,365.89	0.00	0.00	2,365.89	98.80	0.00	8,100.94	8,199.74	13,438
41	West Bengal State Electricity Transmission Company Limited	Power & Non-Conventional Energy Sources	February 2007	1,105.52	0.00	0.00	1,105.52	551.13	0.00	2,391.58	2,942.71	2,420
42	Bengal Birbhum Coalfields Limited	Power & Non-Conventional Energy Sources	September 2015	0.00	0.00	0.10	0.10	0.00	0.00	0.00	0.00	1

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capitals\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
43	West Bengal Green Energy Development Corporation Limited	Power & Non-Conventional Energy Sources	December 2007	0.00	0.00	4.99	4.99	0.00	0.00	0.00	0.00	7
<b>Sector wise Total</b>				<b>12,865.96</b>	<b>0.00</b>	<b>5.09</b>	<b>12,871.05</b>	<b>1,235.16</b>	<b>0.00</b>	<b>18,320.80</b>	<b>19,555.96</b>	<b>22,263</b>
<b>SERVICE</b>												
44	Biswa Bangla Marketing Corporation Limited	Micro & Small Scale Enterprises and Textiles	December 2014	0.01	0.00	0.00	0.01	0.00	0.00	0.00	0.00	11
45	Webel Technology Limited	PAR & e-Governance	February 2001	1.20	0.00	0.00	1.20	0.00	0.00	0.00	0.00	72
46	West Bengal Transport Corporation limited (Formerly The Calcutta Tramways Company (1978) Limited)	Transport	October 1982	20.40	0.00	0.00	20.40	341.26	0.00	0.00	341.26	4,154
47	West Bengal Surface Transport Corporation Limited	Transport	February 1989	1.01	0.00	0.00	1.01	343.26	0.00	0.00	343.26	808
48	West Bengal Trade Promotion Organisation (Subsidiary of WBIDC Limited)	Industries, Commerce and Enterprises	November 2003	0.00	0.00	0.60	0.60	0.00	0.00	0.00	0.00	6
49	West Bengal Essential Commodities Supply Corporation Limited	Food & Supplies	March 1974	1.08	0.00	0.00	1.08	96.00	0.00	0.00	96.00	98

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
50	West Bengal Tourism Development Corporation Limited	Tourism	April 1974	18.00	0.00	0.00	18.00	4.38	0.00	0.70	5.08	588
51	West Bengal Medical Services Corporation Limited	Health and Family Welfare	June 2008	10.00	0.00	0.00	10.00	95.00	0.00	0.00	95.00	179
52	West Bengal Swarojgar Corporation Limited	Self Help Group and Self Employment	November 2009	130.00	0.00	0.00	130.00	0.00	0.00	0.00	0.00	126
53	Webel Electronics Manufacturing Clusters Limited	Information Technology & Electronics	April 2015	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00	0
54	West Bengal State Beverages Corporation Limited	Finance	January 2017	20.00	0.00	0.00	20.00	3.00	0.00	0.00	3.00	469
<b>Sector wise Total</b>				<b>201.70</b>	<b>0.00</b>	<b>0.65</b>	<b>202.35</b>	<b>882.90</b>	<b>0.00</b>	<b>0.70</b>	<b>883.60</b>	<b>6,511</b>
<b>MISCELLANEOUS</b>												
55	Basumati Corporation Limited	Information and Culture Affairs	February 1975	0.10	0.00	0.00	0.10	75.67	0.00	0.00	75.67	76
56	Silpabarta Printing Press Limited (subsidiary of WBSIDC Limited)	Micro & Small Scale Enterprises and Textiles	September 1982	0.18	0.00	0.71	0.89	3.45	0.00	0.00	3.45	26



Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)	
				State 5 (a)	Central 5 (b)	Others 5 (c)	Total 5 (d)	State 6 (a)	Central 6 (b)	Others 6 (c)	Total 6 (d)		
(1)	(2)	(3)	(4)										(7)
57	Saraswaty Press Limited	Industries, Commerce and Enterprises	January 1987	5.50	0.00	0.00	5.50	0.00	0.00	0.00	0.00	0.00	272
58	West Bengal Text Book Corporation (P) Limited (subsidiary of Saraswaty Press Limited)	Industries, Commerce and Enterprises	December 2006	0.00	0.00	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0
	<b>Sector wise Total</b>			5.78	0.00	0.81	6.59	79.12	0.00	0.00	0.00	79.12	374
	<b>Total- A (All sector wise Government companies)</b>			16,119.46	2.02	16.11	16,137.59	3,148.29	1.00	20,934.00	24,083.29	34,786	
<b>B.</b>	<b>Working Statutory Corporations</b>												
	<b>AGRICULTURE AND ALLIED</b>												
1	West Bengal State Warehousing Corporation	Food & Supplies	February 1958	3.81	0.00	3.80	7.61	0.00	0.00	0.00	0.00	0.00	185
	<b>Sector wise Total</b>			3.81	0.00	3.80	7.61	0.00	0.00	0.00	0.00	0.00	185
	<b>FINANCING</b>												
2	West Bengal Financial Corporation	Finance	March 1954	275.35	0.00	0.00	275.35	0.76	0.00	543.32	544.08	112	
3	West Bengal Scheduled Castes, Scheduled Tribes and Other Backward Classes Development & Finance Corporation	Backward Classes Welfare	September 2017	197.65	127.70	0.00	325.35	0.00	109.59	0.00	109.59	153	

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
4	West Bengal Minorities Development & Finance Corporation	Minorities Development & Madrasah Education	January 1996	150.00	0.00	0.00	150.00	0.00	0.00	536.96	536.96	64
	<b>Sector wise Total</b>			<b>623.00</b>	<b>127.70</b>	<b>0.00</b>	<b>750.70</b>	<b>0.76</b>	<b>109.59</b>	<b>1,080.28</b>	<b>1,190.63</b>	<b>329</b>
	<b>INFRASTRUCTURE</b>											
5	West Bengal Industrial Infrastructure Development Corporation	Industries, Commerce and Enterprises	November 1973	0.00	0.00	0.00	0.00	96.34	0.00	0.00	96.34	78
	<b>Sector wise Total</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96.34</b>	<b>0.00</b>	<b>0.00</b>	<b>96.34</b>	<b>78</b>
	<b>SERVICE</b>											
6	North Bengal State Transport Corporation	Transport	April 1960	5.87	4.83	0.00	10.70	464.37	0.00	2.72	467.09	3,122
7	Calcutta State Transport Corporation	Transport	June 1960	8.62	1.00	0.00	9.62	531.84	0.16	53.97	585.97	3,986
8	South Bengal State Transport Corporation	Transport	August 1963	11.01	0.00	0.00	11.01	385.96	0.00	0.00	385.96	2,095
	<b>Sector wise Total</b>			<b>25.50</b>	<b>5.83</b>	<b>0.00</b>	<b>31.33</b>	<b>1,382.17</b>	<b>0.16</b>	<b>56.69</b>	<b>1,439.02</b>	<b>9,203</b>
	<b>Total - B (All sector-wise Statutory corporations)</b>											
				<b>652.31</b>	<b>133.53</b>	<b>3.80</b>	<b>789.64</b>	<b>1,479.27</b>	<b>109.75</b>	<b>1,136.97</b>	<b>2,725.99</b>	<b>9,795</b>
	<b>Grand Total (A+B)</b>											
				<b>16,771.77</b>	<b>135.55</b>	<b>19.91</b>	<b>16,927.23</b>	<b>4,627.56</b>	<b>110.75</b>	<b>22,070.97</b>	<b>26,809.28</b>	<b>44,581</b>

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capitals\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
<b>C. Inactive Government companies</b>												
<b>AGRICULTURE AND ALLIED</b>												
1	West Bengal Tea Development Corporation Limited	Industries, Commerce and Enterprises	August 1976	47.22	0.00	0.00	47.22	107.45	0.20	0.08	107.73	11
<b>Sector wise Total</b>				<b>47.22</b>	<b>0.00</b>	<b>0.00</b>	<b>47.22</b>	<b>107.45</b>	<b>0.20</b>	<b>0.08</b>	<b>107.73</b>	<b>11</b>
<b>FINANCING</b>												
2	West Bengal Handloom and Power loom Development Corporation Limited	Micro & Small Scale Enterprises and Textiles	September 1973	43.01	3.73	0.02	46.76	5.46	0.00	0.00	5.46	9
<b>Sector wise Total</b>				<b>43.01</b>	<b>3.73</b>	<b>0.02</b>	<b>46.76</b>	<b>5.46</b>	<b>0.00</b>	<b>0.00</b>	<b>5.46</b>	<b>9</b>
<b>MANUFACTURING</b>												
3	Neo Pipes and Tubes Company Limited	Industry, Commerce & Enterprises	January 1983	2.20	0.00	0.00	2.20	5.15	0.00	0.00	5.15	66
4	National Iron and Steel Company (1984) Limited	Industry, Commerce & Enterprises	July 1986	12.00	0.00	0.00	12.00	7.67	0.00	0.00	7.67	52
5	Eastern Distilleries and Chemicals Limited	Finance	April 1986	0.20	0.00	0.00	0.20	28.37	0.00	0.00	28.37	32
6	The Kalyani Spinning Mills Limited	Micro & Small Scale Enterprises and Textiles	January 1960	14.63	0.00	0.00	14.63	494.99	0.00	0.00	494.99	876

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)		
				State 5 (a)	Central 5 (b)	Others 5 (c)	Total 5 (d)	State 6 (a)	Central 6 (b)	Others 6 (c)	Total 6 (d)			
(1)	(2)	(3)	(4)										(7)	
7	The West Dinajpur Spinning Mills Limited	Micro & Small Scale Enterprises and Textiles	August 1975	12.75	0.00	0.00	12.75	201.88	0.00	0.00	201.88	0.00	0.00	339
8	West Bengal Ceramic Development Corporation Limited	Micro & Small Scale Enterprises and Textiles	March 1976	2.93	0.00	0.00	2.93	26.00	0.00	0.00	26.00	0.00	0.00	1
9	The West Bengal State Leather Industries Development Corporation Limited	Micro & Small Scale Enterprises and Textiles	March 1976	3.95	0.00	0.00	3.95	2.34	0.00	0.00	2.34	0.00	0.00	3
10	The West Bengal Projects Limited (subsidiary of WBSIDC Limited)	Micro & Small Scale Enterprises and Textiles	February 1984	0.78	0.00	1.11	1.89	0.00	0.00	0.00	0.00	0.00	0.00	3
11	Pulver Ash Projects Limited (subsidiary of WBSIDC Limited)	Micro & Small Scale Enterprises and Textiles	August 1984	0.00	0.00	2.15	2.15	0.00	0.00	13.00	13.00	0.00	0.00	1
12	The Infusions (India) Limited	Industries, Commerce and Enterprises	December 1976	1.02	0.00	0.02	1.04	15.31	0.00	0.00	15.31	0.00	0.00	23

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital\$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
13	West Bengal Sugar Industries Development Corporation Limited	Industries, Commerce and Enterprises	May 1973	15.17	0.00	0.07	15.24	47.01	0.00	0.00	47.01	4
14	West Bengal Industrial Land Holding Private Limited (subsidiary of WBIDC Ltd)	Industries, Commerce and Enterprises	October 2006	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0
15	The Carter Pooler Engineering Company Limited	Public Enterprises	June 1987	0.95	0.00	0.00	0.95	20.69	0.00	0.00	20.69	0
16	West Bengal Plywood and Allied Products Limited	Public Enterprises	October 1989	0.09	0.00	0.00	0.09	52.77	0.00	0.00	52.77	0
17	Krishna Silicates and Glass (1987) Limited	Public Enterprises	October 1998	0.30	0.00	0.00	0.30	98.33	0.00	0.00	98.33	1
18	Lily Products Limited	Industries, Commerce and Enterprises	April 2004	0.01	0.00	0.00	0.01	67.22	0.00	0.42	67.64	57
Sector wise total				66.98	0.00	3.36	70.34	1,067.73	0.00	13.42	1,081.15	1,458
Total C (All sector wise non working Government companies)				157.21	3.73	3.38	164.32	1,180.64	0.20	13.50	1,194.34	1,478

Sl. No.	Sector & Name of the Company	Name of the Department	Month & year of Incorporation	Paid Up Capital \$				Loans** outstanding as at the close of 2019-20				Manpower (No. of employees as on 31.03.2020)
				State	Central	Others	Total	State	Central	Others	Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)
<b>D. Inactive Statutory corporations</b>												
<b>SERVICE</b>												
19	Great Eastern Hotel Authority	Tourism	July 1980	0.00	0.00	0.00	0.00	0.00	0.00	16.34	16.34	3
Sector wise total				0.00	0.00	0.00	0.00	0.00	0.00	16.34	16.34	3
Total D (All sector wise Inactive Statutory Corporations)				0.00	0.00	0.00	0.00	0.00	0.00	16.34	16.34	3
Grand total(C+D)				157.21	3.73	3.38	164.32	1,180.64	0.20	29.84	1,210.68	1,481
Grand total(A+B+C+D)				16,928.98	139.28	23.29	17,091.55	5,808.20	110.95	22,100.81	28,019.96	46,062
Non-power PSEs				4,063.02	139.28	18.20	4,220.50	4,573.04	110.95	3,780.01	8,464.00	23,799

\$ Paid-up capital includes share application money.

\*\* Loans outstanding at the close of 2018-19 represent Long-term Loans only.

New Town Kolkata Green Smart City Corporation Limited

## Appendix-7

(Referred to in paragraphs 2.3.1, 2.3.1.1, 2.3.1.2, 2.3.2, 2.3.2.1, 2.3.2.2, 2.3.2.3, 2.4.2.1, 2.9.3, Pages-13, 14, 15, 17, 22 and 33)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised statements/ accounts for 2019-20 (as on 30 Sep 2020)

(Figures in Col. (5) to (14) are ₹ in crore)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) /Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
	<b>POWER PSEs</b>													
1	The Durgapur Projects Limited	2018-19	2019-20	1,815.29	3,065.79	337.04	0.00	(-) 3,171.30	1,085.47	(-) 166.58	(-) 1,356.01	1,709.78	170.46	0.00
2	The West Bengal Power Development Corporation Limited	2018-19	2019-20	6,817.53	6,149.99	1,061.81	0.00	1,284.41	9,853.68	99.61	8,101.94	14,251.93	1,188.78	8.34
3	West Bengal State Electricity Distribution Company Limited	2019-20	2020-21	2,365.89	6,525.48	1,456.09	0.00	3.43	22,205.94	567.37	2,369.32	8,894.80	2,045.90	23.00
4	West Bengal State Electricity Transmission Company Limited	2019-20	2020-21	1,105.52	2,942.71	272.35	3,466.68	0.00	1,408.17	386.38	4,572.20	7,514.91	740.53	9.85

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
5	West Bengal Green Energy Development Corporation Limited	2018-19	2019-20	4.99	5.18	0.02	0.00	(-) 9.99	4.91	1.13	(-) 5.00	0.18	1.15	638.89	
6	Bengal Birbhum Coalfields Limited	2018-19	2019-20	0.10	0.00	0.00	0.00	(-) 1.40	0.00	(-) 0.02	(-) 1.30	(-) 1.30	(-) 0.02	0.00	
	<b>Sector wise Total</b>			<b>12,109.32</b>	<b>18,689.15</b>	<b>3,127.31</b>	<b>3,466.68</b>	<b>(-) 1,894.85</b>	<b>34,558.17</b>	<b>887.89</b>	<b>13,681.15</b>	<b>32,370.30</b>	<b>4,146.80</b>	<b>12.81</b>	
	<b>NON-POWER PSEs</b>														
	<b>Working Government Companies</b>														
	<b>AGRICULTURE AND ALLIED</b>														
1	West Bengal Agro Industries Corporation Limited	2018-19	2019-20	8.41	2.00	22.32	0.00	(-) 166.58	132.87	(-) 13.32	(-) 158.17	(-) 156.17	9.00	0.00	
2	The State Fisheries Development Corporation Limited	2018-19	2020-21	2.70	2.64	0.00	0.00	1.77	24.43	2.20	4.47	7.11	2.20	30.94	
3	West Bengal Forest Development Corporation Limited	2018-19	2019-20	6.30	0.00	0.00	0.82	126.48	70.23	14.96	133.60	133.60	14.96	11.20	



Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
4	West Bengal State Seed Corporation Limited	2018-19	2019-20	2.50	0.00	0.00	0.00	155.72	264.81	23.77	158.22	158.22	33.77	21.34
5	Pachimbanga Agri Marketing Corporation Limited	2018-19	2019-20	4.62	31.00	0.00	0.00	0.92	0.08	0.29	5.54	36.54	0.29	0.79
6	West Bengal State Minor Irrigation Corporation Limited	2016-17	2017-18	11.65	0.00	0.00	0.00	(-) 100.8	1.22	(-) 1.72	(-) 89.15	(-) 89.15	(-) 1.75	0.00
7	The West Bengal Livestock Development Corporation Limited	2018-19	2019-20	15.64	0.56	1.79	0.00	15.06	70.78	(-) 1.16	30.70	31.26	0.70	2.24
8	West Bengal State Food Processing and Horticulture Development Corporation Limited	2015-16	2018-19	0.97	2.33	0.30	0.00	3.03	10.47	0.63	4.00	6.33	1.46	23.06

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
9	Banglar Dairy Limited	2017-18	2018-19	10.00	0.00	0.00	0.00	0.94	0.00	0.51	10.94	10.94	0.68	6.22
10	West Bengal Biotech Development Corporation Limited	2012-13	2016-17	0.05	0.00	0.00	0.00	(-) 3.40	0.00	(-) 1.73	(-) 3.35	(-) 3.35	(-) 1.73	0.00
	<b>Sector wise Total</b>			<b>62.84</b>	<b>38.53</b>	<b>24.41</b>	<b>0.82</b>	<b>33.14</b>	<b>574.89</b>	<b>24.43</b>	<b>96.80</b>	<b>135.33</b>	<b>59.58</b>	<b>44.03</b>
	<b>FINANCING</b>													
11	West Bengal Infrastructure Development Finance Corporation Limited	2018-19	2019-20	225.30	708.36	128.67	0.00	883.84	211.25	46.54	1,109.14	1,817.50	198.93	10.95
12	Webel Venture Capital Limited (Subsidiary of WBEIDC Limited)	2019-20	2020-21	0.05	4.05	0.00	0.00	0.75	0.03	(-) 0.02	0.80	4.85	0.00	0.00
13	West Bengal Handicrafts Development Corporation Limited	2018-19	2019-20	43.60	5.09	0.23	0.00	(-) 12.91	124.73	7.04	30.69	35.78	10.35	28.93

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
14	West Bengal Women Development Undertaking	2018-19	2019-20	0.10	0.00	0.00	0.00	0.75	0.63	(-) 0.10	0.85	0.85	(-) 0.10	0.00
15	West Bengal Industrial Development Corporation Limited (WBIDC Limited)	2018-19	2019-20	435.93	108.21	0.00	0.00	1,072.53	5.44	885.27	1,508.46	1,616.67	885.25	54.76
16	West Bengal Film Development Corporation Limited	2017-18	2020-21	5.20	39.66	5.45	0.00	(-) 109.26	0.00	(-) 7.37	(-) 104.06	(-) 64.40	(-) 1.90	0.00
<b>Sector wise Total</b>				<b>710.18</b>	<b>865.37</b>	<b>134.35</b>	<b>0.00</b>	<b>1,835.70</b>	<b>342.08</b>	<b>931.36</b>	<b>2,545.88</b>	<b>3,411.25</b>	<b>1,092.53</b>	<b>32.03</b>
<b>INFRASTRUCTURE</b>														
17	West Bengal Housing Infrastructure Development Corporation Limited (WBHIDCO Limited)	2017-18	2018-19	199.65	0.00	0.00	0.00	75.74	219.44	(-) 39.33	275.39	275.39	(-) 39.08	0.00

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) /Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
18	West Bengal Police Housing & Infrastructure Development Corporation Limited	2018-19	2019-20	10.40	0.00	0.00	0.00	24.16	223.33	6.98	34.56	34.56	9.77	28.27
19	New Town Telecom Infrastructure Development Company Limited (Subsidiary of WBHIDCO Limited)	2018-19	2019-20	1.05	1.25	0.22	0.00	19.61	8.46	5.32	20.66	21.91	7.59	34.64
20	Sundarban Infrastructure Development Corporation Limited	2017-18	2018-19	1.00	0.00	0.00	0.00	15.78	0.10	1.52	16.78	16.78	2.10	12.51
21	West Bengal Highway Development Corporation Limited	2018-19	2019-20	1,163.24	50.00	0.00	0.00	(-) 51.84	0.00	(-) 60.77	1,111.40	1,161.40	(-) 55.68	0.00

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
22	West Bengal Transport Infrastructure Development Corporation Limited	2018-19	2019-20	7.60	0.00	0.72	0.00	25.99	0.00	7.61	33.59	33.59	11.44	34.06
23	The West Bengal Small Industries Development Corporation Limited (WBSIDC Limited)	2017-18	2018-19	119.81	12.79	1.36	0.00	10.61	146.00	5.74	130.42	143.21	18.07	12.62
24	West Bengal Electronic Industry Development Corporation Limited (WBEIDC Limited)	2018-19	2019-20	235.67	23.92	4.01	0.00	(-) 57.34	291.30	4.74	178.33	202.25	10.33	5.11
25	Mackintosh Burn Limited	2018-19	2019-20	0.31	1.60	6.64	9.03	221.42	551.62	6.12	230.76	232.36	16.39	7.05

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
26	New Town Kolkata Green Smart City Corporation Limited													
<b>First accounts not submitted after incorporation in October 2018.</b>														
27	Webel Electronic Infrastructure Development Limited (Subsidiary of WBEIDC)	2019-20	2020-21	0.05	0.00	0.00	0.00	(-) 0.05	0.00	(-) 0.01	0.00	0.00	(-) 0.01	0.00
	<b>Sector wise Total</b>			<b>1,738.78</b>	<b>89.56</b>	<b>12.95</b>	<b>9.03</b>	<b>284.08</b>	<b>1,440.25</b>	<b>(-) 62.08</b>	<b>2,031.89</b>	<b>2,121.45</b>	<b>(-) 19.08</b>	<b>(-) 0.90</b>
	<b>MANUFACTURING</b>													
28	Britannia Engineering Limited	2017-18	2018-19	11.29	39.52	5.88	0.00	(-) 79.73	19.59	(-) 16.54	(-) 68.44	(-) 28.92	(-) 10.66	0.00
29	Durgapur Chemicals Limited	2018-19	2019-20	236.10	5.93	0.49	0.00	(-) 213.49	69.27	(-) 16.41	22.61	28.54	(-) 15.92	0.00
30	West Bengal Mineral Development and Trading Corporation Limited	2018-19	2019-20	4.43	86.85	8.76	0.00	(-) 71.64	301.61	0.70	(-) 67.21	19.64	10.24	52.14

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) /Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
31	WEBFIL Limited	2019-20	2020-21	8.53	5.75	1.67	2.36	(-) 5.31	51.05	2.91	5.58	11.33	4.92	43.42
32	The Shalimar Works (1980) Limited	2018-19	2019-20	1.25	138.95	18.94	0.00	(-) 336.45	20.16	(-) 26.92	(-) 335.20	(-) 196.25	(-) 7.98	0.00
33	Mayurakshi Cotton Mills (1990) Limited	2019-20	2020-21	10.75	43.75	0.00	0.00	(-) 78.72	1.70	(-) 3.17	(-) 67.97	(-) 24.22	(-) 3.17	0.00
34	West Bengal Pharmaceutical and Phytochemical Development Corporation Limited	2017-18	2018-19	26.23	11.44	1.49	0.00	(-) 32.08	4.56	(-) 4.13	(-) 5.85	5.59	(-) 2.64	0.00
35	Greater Calcutta Gas Supply Corporation Limited	2018-19	2019-20	41.15	177.10	21.87	0.00	(-) 449.38	1.94	(-) 31.45	(-) 408.23	(-) 231.13	(-) 9.58	0.00
36	The Electro Medical and Allied Industries Limited	2018-19	2019-20	16.40	36.42	4.37	0.00	(-) 93.60	19.88	0.84	(-) 77.20	(-) 40.78	5.21	0.00

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) /Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
37	Westinghouse Saxby Farmer Limited	2017-18	2018-19	7.74	74.99	8.43	0.01	(-) 93.91	68.75	(-) 14.36	(-) 86.16	(-) 11.17	(-) 4.85	0.00
	<b>Sector wise Total</b>			<b>363.87</b>	<b>620.70</b>	<b>71.90</b>	<b>2.37</b>	<b>(-) 1,454.31</b>	<b>558.51</b>	<b>(-) 108.53</b>	<b>(-) 1,088.07</b>	<b>(-) 467.37</b>	<b>(-) 34.43</b>	<b>0.00</b>
	<b>SERVICE</b>													
38	Webel Technology Limited (Subsidiary of WBEIDC)	2018-19	2019-20	1.00	0.00	0.00	45.20	60.04	276.65	9.29	106.24	106.24	12.68	11.94
39	Webel Electronic Manufacturing Clusters Limited (Subsidiary of WBEIDC)	2019-20	2020-21	0.05	0.00	0.00	0.00	(-) 0.04	0.00	(-) 0.02	0.01	0.01	(-) 0.02	0.00
40	West Bengal Transport Corporation Limited {Formerly The Calcutta Tramways Company (1978) Limited}	2018-19	2019-20	20.40	292.02	54.77	0.00	(-) 1,938.90	69.99	(-) 188.92	(-) 1,918.50	(-) 1,626.48	(-) 134.15	0.00



Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
41	West Bengal Medical Services Corporation Limited	2018-19	2019-20	10.00	0.00	0.00	0.00	86.75	23.21	14.28	96.75	96.75	20.73	21.43
42	West Bengal Trade Promotion Organisation (Subsidiary of WBIDC Limited)	2018-19	2019-20	0.60	0.00	0.00	0.00	26.74	0.00	(-) 0.20	27.34	27.34	(-) 0.20	0.00
43	West Bengal Swarajgar Corporation Limited	2018-19	2019-20	130.00	0.00	0.00	0.00	45.41	0.00	2.00	175.41	175.41	2.78	1.58
44	Biswa Bangla Marketing Corporation Limited	2018-19	2019-20	0.01	0.00	0.00	0.00	0.53	22.95	(-) 0.30	0.54	0.54	(-) 0.30	0.00
45	West Bengal Surface Transport Corporation Limited	2018-19	2019-20	1.01	274.06	39.16	0.00	(-) 627.37	40.07	(-) 89.98	(-) 626.36	(-) 352.30	(-) 50.82	0.00

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
46	West Bengal Tourism Development Corporation Limited	2018-19	2019-20	17.99	1.08	0.03	0.00	(-) 5.41	47.37	(-) 2.75	12.58	13.66	(-) 2.54	0.00
47	West Bengal Essential Commodities Supply Corporation Limited	2015-16	2019-20	1.08	311.29	19.37	0.00	(-) 17.53	2,814.04	(-) 0.67	(-) 16.45	294.84	18.70	0.00
48	West Bengal State Beverages Corporation Limited	2018-19	2019-20	20.00	3.00	0.33	0.00	106.44	13,541.45	80.30	126.44	129.44	123.58	95.47
<b>Sector wise Total</b>				<b>202.14</b>	<b>881.45</b>	<b>113.66</b>	<b>45.20</b>	<b>(-) 2,263.34</b>	<b>16,835.73</b>	<b>(-) 176.97</b>	<b>(-) 2,016.00</b>	<b>(-) 1,134.55</b>	<b>(-) 9.56</b>	<b>0.00</b>
<b>Miscellaneous</b>														
49	Basumati Corporation Limited	2018-19	2019-20	0.10	73.87	10.40	0.00	(-) 193.75	14.00	(-) 11.52	(-) 193.65	(-) 119.78	(-) 1.12	0.00
50	Silpabarta Printing Press Limited (subsidiary of WBSIDC Limited)	2018-19	2019-20	0.89	3.58	0.07	0.00	(-) 1.93	0.27	(-) 2.55	(-) 1.04	2.54	(-) 2.48	0.00
51	Saraswati Press Limited	2018-19	2019-20	5.50	0.00	0.24	4.02	62.71	165.55	25.73	72.23	72.23	36.30	50.26

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
52	West Bengal Text Book Corporation (P) Limited (subsidiary of Saraswati of Press Limited)	2018-19	2019-20	0.10	0.00	1.71	8.18	100.65	490.00	35.51	108.93	108.93	56.78	52.13
	<b>Sector wise Total</b>			<b>6.59</b>	<b>77.45</b>	<b>12.42</b>	<b>12.20</b>	<b>(-) 32.32</b>	<b>669.82</b>	<b>47.17</b>	<b>(-) 13.53</b>	<b>63.92</b>	<b>89.48</b>	<b>139.99</b>
	<b>Total A (All Sector wise Government Companies)</b>			<b>3,084.40</b>	<b>2,573.06</b>	<b>369.69</b>	<b>69.62</b>	<b>(-) 1,597.05</b>	<b>20,421.28</b>	<b>655.38</b>	<b>1,556.97</b>	<b>4,130.03</b>	<b>1,178.52</b>	<b>28.54</b>
<b>B. Working Statutory Corporations</b>														
<b>AGRICULTURE AND ALLIED</b>														
1	West Bengal State Warehousing Corporation	2016-17	2019-20	7.61	0.00	0.00	12.03	39.04	78.40	54.17	58.68	58.68	75.57	128.78
	<b>Sector wise Total</b>			<b>7.61</b>	<b>0.00</b>	<b>0.00</b>	<b>12.03</b>	<b>39.04</b>	<b>78.40</b>	<b>54.17</b>	<b>58.68</b>	<b>58.68</b>	<b>75.57</b>	<b>128.78</b>
<b>FINANCING</b>														
2	West Bengal Financial Corporation	2018-19	2019-20	275.35	397.75	44.03	0.00	(-) 136.98	58.58	(-) 42.69	138.37	536.12	(-) 5.72	(-) 1.07
3	West Bengal Scheduled Castes & Scheduled Tribes and Other Backward Classes Development & Finance Corporation	2018-19	2020-21	312.18	125.50	0.00	0.00	251.70	0.00	32.36	563.88	689.38	32.36	4.69

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) /Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
4	West Bengal Minorities Development & Finance Corporation	2016-17	2019-20	150.00	745.12	8.56	0.00	224.32	28.27	45.02	374.32	1,119.44	53.58	4.79
	<b>Sector wise Total</b>			<b>737.53</b>	<b>1,268.37</b>	<b>52.59</b>	<b>0.00</b>	<b>339.04</b>	<b>86.85</b>	<b>34.69</b>	<b>1,076.57</b>	<b>2,344.94</b>	<b>80.22</b>	<b>3.42</b>
	<b>Infrastructure</b>													
5	West Bengal Industrial Infrastructure Development Corporation	2017-18	2018-19	0.00	96.34	55.60	0.00	97.89	33.87	10.34	97.89	194.23	69.34	35.70
	<b>Sector wise Total</b>			<b>0.00</b>	<b>96.34</b>	<b>55.60</b>	<b>0.00</b>	<b>97.89</b>	<b>33.87</b>	<b>10.34</b>	<b>97.89</b>	<b>194.23</b>	<b>69.34</b>	<b>35.70</b>
	<b>SERVICE</b>													
6	South Bengal State Transport Corporation	2018-19	2019-20	11.01	353.43	41.86	0.00	(-) 761.28	171.61	(-) 94.93	(-) 750.27	(-) 396.84	(-) 53.07	0.00
7	Calcutta State Transport Corporation	2018-19	2019-20	9.62	550.76	6.62	0.00	(-) 3,066.29	122.81	(-) 68.00	(-) 3,056.67	(-) 2,505.91	(-) 61.38	0.00
8	North Bengal State Transport Corporation	2018-19	2019-20	10.70	565.69	597.00	0.00	(-) 941.97	169.35	(-) 37.06	(-) 931.27	(-) 365.58	559.94	0.00
	<b>Sector wise total</b>			<b>31.33</b>	<b>1,469.88</b>	<b>645.48</b>	<b>0.00</b>	<b>(-) 4,769.54</b>	<b>463.77</b>	<b>(-) 199.99</b>	<b>(-) 4,738.21</b>	<b>(-) 3,268.33</b>	<b>445.49</b>	<b>0.00</b>
	<b>Total B (All Sector-wise Statutory Corporations)</b>			<b>776.47</b>	<b>2,834.59</b>	<b>753.67</b>	<b>12.03</b>	<b>(-) 4,293.57</b>	<b>662.89</b>	<b>(-) 100.79</b>	<b>(-) 3,505.07</b>	<b>(-) 670.48</b>	<b>670.62</b>	<b>0.00</b>
	<b>Grand Total (A+B)</b>			<b>3,860.87</b>	<b>5,407.65</b>	<b>1,123.36</b>	<b>81.65</b>	<b>(-) 5,890.62</b>	<b>21,084.17</b>	<b>554.59</b>	<b>(-) 1,948.10</b>	<b>3,459.55</b>	<b>1,849.14</b>	<b>53.45</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>C. Inactive Government Companies</b>														
<b>AGRICULTURE AND ALLIED</b>														
1	West Bengal Tea Development Corporation Limited	2018-19	2019-20	47.22	107.73	16.68	0.00	(-) 426.61	0.00	(-) 51.59	(-) 379.39	(-) 271.66	(-) 34.91	0.00
	<b>Sector wise Total</b>			<b>47.22</b>	<b>107.73</b>	<b>16.68</b>	<b>0.00</b>	<b>(-) 426.61</b>	<b>0.00</b>	<b>(-) 51.59</b>	<b>(-) 379.39</b>	<b>(-) 271.66</b>	<b>(-) 34.91</b>	<b>0.00</b>
<b>FINANCING</b>														
2	West Bengal Handloom and Power loom Development Corporation Limited	2014-15	2018-19	46.76	8.27	0.15	0.00	(-) 55.76	0.23	(-) 0.31	(-) 9.00	(-) 0.73	(-) 0.16	0.00
	<b>Sector wise Total</b>			<b>46.76</b>	<b>8.27</b>	<b>0.15</b>	<b>0.00</b>	<b>(-) 55.76</b>	<b>0.23</b>	<b>(-) 0.31</b>	<b>(-) 9.00</b>	<b>(-) 0.73</b>	<b>(-) 0.16</b>	<b>0.00</b>
<b>MANUFACTURING</b>														
3	Neo Pipes and Tubes Company Limited	2018-19	2019-20	2.20	4.29	5.98	0.00	(-) 20.53	0.06	(-) 9.93	(-) 18.33	(-) 14.04	(-) 3.95	0.00
4	National Iron and Steel Company (1984) Limited	2018-19	2019-20	12.00	6.44	14.72	0.00	(-) 43.24	0.00	(-) 19.07	(-) 31.24	(-) 24.80	(-) 4.35	0.00
5	West Bengal Sugar Industries Development Corporation Limited	2018-19	2019-20	15.24	47.01	6.30	0.00	(-) 195.19	0.00	(-) 12.47	(-) 179.95	(-) 132.94	(-) 6.17	0.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
6	Lily Products Limited	2018-19	2020-21	0.01	65.99	12.89	0.00	(-) 260.44	0.00	(-) 18.93	(-) 260.43	(-) 194.44	(-) 6.04	0.00
7	The West Dinajpur Spinning Mills Limited	2018-19	2019-20	12.75	184.40	25.81	0.00	(-) 415.17	0.00	(-) 42.81	(-) 402.42	(-) 218.02	(-) 17.00	0.00
8	Pulver Ash Projects Limited (subsidiary of WBSIDC Limited)	2018-19	2019-20	3.31	13.00	0.00	0.00	(-) 15.39	0.00	(-) 0.08	(-) 12.08	0.92	(-) 0.08	0.00
9	West Bengal Industrial Land Holding Private Limited (subsidiary of WBIDC Ltd)	2018-19	2019-20	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.00
10	The Kalyani Spinning Mills Limited	2018-19	2019-20	14.63	456.19	58.56	0.00	(-) 1,099.23	0.00	(-) 94.49	(-) 1,084.60	(-) 628.41	(-) 35.93	0.00
11	The Infusions (India) Limited	2014-15	2018-19	8.00	7.27	1.16	0.00	(-) 21.68	0.00	(-) 2.55	(-) 13.68	(-) 6.41	(-) 1.39	0.00
12	The West Bengal Projects Limited (subsidiary of WBSIDC Limited)	2014-15	2018-19	1.89	0.00	0.01	0.00	(-) 2.67	0.00	(-) 0.11	(-) 0.78	(-) 0.78	(-) 0.10	0.00
13	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	52.77	0.00	0.00	(-) 53.39	0.00	(-) 0.10	(-) 53.30	(-) 0.53	(-) 0.10	0.00

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
14	The West Bengal State Leather Industries Development Corporation Limited	2009-10	2018-19	3.95	2.34	0.00	0.00	(-) 22.81	0.00	(-) 1.66	(-) 18.86	(-) 16.52	(-) 1.66	0.00
15	The Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	20.69	0.00	0.00	(-) 49.76	0.00	(-) 3.08	(-) 48.81	(-) 28.12	(-) 3.08	0.00
16	West Bengal Ceramic Development Corporation Limited	2018-19	2019-20	2.93	72.84	0.00	0.00	(-) 76.81	0.00	0.00	(-) 73.88	(-) 1.04	0.00	0.00
17	Krishna Silicates and Glass (1987) Limited	2005-06	2008-09	0.00	52.92	0.00	0.00	(-) 91.19	0.00	(-) 7.28	(-) 91.19	(-) 38.27	(-) 7.28	0.00
18	Eastern Distilleries and Chemicals Limited	2012-13	2015-16	0.20	27.49	0.88	0.00	(-) 5.33	41.75	(-) 0.20	(-) 5.13	22.36	0.68	0.00
<b>Sector wise Total</b>				<b>78.16</b>	<b>1,013.64</b>	<b>126.31</b>	<b>0.00</b>	<b>(-) 2,372.83</b>	<b>41.81</b>	<b>(-) 212.76</b>	<b>(-) 2,294.67</b>	<b>(-) 1,281.03</b>	<b>(-) 86.45</b>	<b>0.00</b>
<b>Total C (Sector wise Inactive Government Companies)</b>				<b>172.14</b>	<b>1,129.64</b>	<b>143.14</b>	<b>0.00</b>	<b>(-) 2,855.20</b>	<b>42.04</b>	<b>(-) 264.66</b>	<b>(-) 2,683.06</b>	<b>(-) 1,553.42</b>	<b>(-) 121.52</b>	<b>0.00</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised (up to Sep 2020)	Paid-up Capital as per latest finalised accounts	Loans outstanding at the end of year	Finance Cost/ Interest Payment	Free reserves	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Networth/ Shareholders' funds	Capital Employed	(EBIT) RoCE	Percentage of RoCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>D. Inactive Statutory Corporations</b>														
<b>SERVICE</b>														
1	Great Eastern Hotel Authority	2016-17	2017-18	0.00	16.34	0.03	0.00	(-) 37.08	0.00	0.00	(-) 37.08	(-) 20.74	0.03	0.00
	Sector wise total			0.00	16.34	0.03	0.00	(-) 37.08	0.00	0.00	(-) 37.08	(-) 20.74	0.03	0.00
	Total D (All sector wise Inactive Statutory Corporations)			0.00	16.34	0.03	0.00	(-) 37.08	0.00	0.00	(-) 37.08	(-) 20.74	0.03	0.00
	Grand total(C+D)			172.14	1,145.98	143.17	0.00	(-) 2,892.28	42.04	(-) 264.66	(-) 2,720.14	(-)1,574.16	(-) 121.49	0.00
	Grand total (A+B+C+D)			4,033.01	6,553.63	1,266.53	81.65	(-) 8,782.90	21,126.21	289.93	(-) 4,668.24	1,885.39	1,727.65	91.63



**Appendix-8**  
(Refer Paragraph 3.6.2, Page-38)  
**Statement showing working results of WBPDC and DPL during 2015-16 to 2019-20**

**A) WBPDC**

Sl. No.	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Total 5 years	Average	Percentage to Total Revenue/ Expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>1</b>	<b>Income</b>								
a	Generation Revenue	6,821.73	8,718.32	9,133.45	9,853.68	9,626.79	44,153.97	8,830.79	97
b	Other income including interest/ subsidy	372.87	149.40	144.39	253.23	232.85	1,152.74	230.55	3
	<b>Total Income</b>	<b>7,194.60</b>	<b>8,867.72</b>	<b>9,277.84</b>	<b>10,106.91</b>	<b>9,859.64</b>	<b>45,306.71</b>	<b>9,061.34</b>	<b>-</b>
<b>2</b>	<b>Generation</b>								
(a)	Total Generation (In MU)	19,962.98	23,423.92	23,445.64	22,523.99	21,117.63	1,10,474.16	-	-
(b)	Less: Auxiliary consumption (in MU)	2,166.50	2,428.29	2,325.21	2,163.63	1,989.82	11,073.45	-	-
(c)	Less: Deviation settlement mechanism (in MU)	(-) 1.89	(-) 4.86	(-) 14.75	(-) 12.78	10.19	(-) 24.09	-	-
<b>3</b>	<b>Total generation available for transmission and Distribution (In MU) {2(a) - 2 (b) -2(c) }</b>	<b>17,798.37</b>	<b>21,000.49</b>	<b>21,135.18</b>	<b>20,373.14</b>	<b>19,117.62</b>	<b>99,424.80</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>Total generation available for transmission and Distribution (In crore unit) (Sl. No. 3/10)</b>	<b>1,779.84</b>	<b>2,100.05</b>	<b>2,113.52</b>	<b>2,037.31</b>	<b>1,911.76</b>	<b>9,942.48</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Expenditures</b>								
a	<b>Fixed Cost</b>								
(i)	Employee Benefit Expenses	474.05	470.01	467.18	497.22	854.13	2,762.59	552.52	6
(ii)	Finance Cost	614.83	837.45	989.22	1,061.81	1,060.77	4,564.08	912.82	10
(iii)	Depreciation / Amortisation Expenses	429.81	557.91	651.93	664.90	680.95	2,985.50	597.10	7
(iv)	Other Expenses	543.06	543.73	588.95	723.66	674.05	3,073.45	614.69	7
	<b>Total Fixed Cost</b>	<b>2,061.75</b>	<b>2,409.10</b>	<b>2,697.28</b>	<b>2,947.59</b>	<b>3,269.90</b>	<b>13,385.62</b>	<b>2,677.12</b>	<b>-</b>

Sl. No.	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Total 5 years	Average	Percentage to Total Revenue/ Expenses	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
b	<b>Variable Cost</b>									
	Fuel Cost	5,106.65	6,321.51	6,447.78	7,032.34	6,354.95	31,263.23	6,252.65	70	
	<b>Total Variable Cost</b>	<b>5,106.65</b>	<b>6,321.51</b>	<b>6,447.78</b>	<b>7,032.34</b>	<b>6,354.95</b>	<b>31,263.23</b>	<b>6,252.65</b>	<b>-</b>	
c	<b>Total cost {5(a) + 5(b)}</b>	<b>7,168.40</b>	<b>8,730.61</b>	<b>9,145.06</b>	<b>9,979.93</b>	<b>9,624.85</b>	<b>44,648.85</b>	<b>8,929.77</b>	<b>-</b>	
6	<b>Realisation (per unit) {1(a) / 4}</b>	3.83	4.15	4.32	4.84	5.04	-	-	-	
7	<b>Fixed cost per unit {5(a) / 4}</b>	1.16	1.15	1.28	1.45	1.71	-	-	-	
8	<b>Variable cost per unit {5(b) / 4}</b>	2.87	3.01	3.05	3.45	3.32	-	-	-	
9	<b>Total cost (per unit) {5(c) / 4}</b>	4.03	4.16	4.33	4.90	5.03	-	-	-	
10	<b>Contribution per unit {(6) - (8)}</b>	0.96	1.14	1.27	1.38	1.71	-	-	-	
11	<b>Profit (+) / Loss (-) {(6) - (9)}</b>	(-)0.20	(-)0.01	(-)0.01	(-)0.06	0.01	-	-	-	
12	Percentage of Fuel Cost to Total Cost	71.24	72.41	70.51	70.46	66.03	-	-	-	
13	<b>Avg Fuel Cost to Total Cost (in %)</b>	<b>70.13</b>								

Source: Annual Reports of WBPDC

**B) DPL**

1	<b>Income</b>								
a	Generation Revenue	1,031.14	999.72	1,116.34	1,080.09	835.81	5,063.10	1,012.62	99.41
b	Other income including interest/ subsidy	17.21	0.80	6.09	1.15	4.81	30.06	6.01	0.59
	<b>Total Income</b>	<b>1,048.35</b>	<b>1,000.52</b>	<b>1,122.43</b>	<b>1,081.24</b>	<b>840.62</b>	<b>5,093.16</b>	<b>1,018.63</b>	<b>100.00</b>
2	<b>Generation</b>								
(a)	Total Generation (In MUs)	1,979.52	2,143.39	2,524.46	2,343.22	2,231.73	11,222.32	-	-
(b)	Less: Auxiliary consumption (in MUs)	212.72	193.33	228.27	242.11	248.99	1,125.42	-	-
3	<b>Total generation available for transmission and Distribution (In MU) {2(a) - 2 (b)}</b>	<b>1,766.80</b>	<b>1,950.06</b>	<b>2,296.19</b>	<b>2,101.11</b>	<b>1,982.74</b>	<b>10,096.90</b>	<b>-</b>	<b>-</b>

Sl. No.	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Total 5 years	Average	Percentage to Total Revenue/ Expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4	Total generation available for transmission and Distribution (In crore unit) {Sl. No. 3/10}	176.68	195.01	229.62	210.11	198.27	1,009.69	-	-
5	Expenses								
a	Fixed Cost								
(i)	Employee Benefit Expenses	82.46	82.54	97.66	75.55	187.56	525.77	105.15	7
(ii)	Finance Cost	311.79	327.23	347.15	323.56	330.79	1,640.52	328.10	23
(iii)	Depreciation / Amortisation Expenses	132.9	217.88	133.59	134.84	129.23	748.44	149.69	10
(iv)	Other Expenses	129.06	195.67	443.37	190.88	114.62	1,073.60	214.72	15
	<b>Total Fixed Cost</b>	<b>656.21</b>	<b>823.32</b>	<b>1,021.77</b>	<b>724.83</b>	<b>762.2</b>	<b>3,988.33</b>	<b>797.67</b>	<b>-</b>
b	Variable Cost								
(i)	Cost of Material Consumed	479.92	524.07	585.10	593.30	623.84	2,806.23	561.25	39
(ii)	Purchase of Energy	125.50	100.29	86.14	38.57	0	350.5	70.10	5
	<b>Total Variable Cost</b>	<b>605.42</b>	<b>624.36</b>	<b>671.24</b>	<b>631.87</b>	<b>623.84</b>	<b>3,156.73</b>	<b>631.35</b>	<b>-</b>
c	<b>Total cost {5(a) + 5(b)}</b>	<b>1,261.63</b>	<b>1,447.68</b>	<b>1,693.01</b>	<b>1,356.70</b>	<b>1,386.04</b>	<b>7,145.06</b>	<b>1,429.01</b>	<b>100</b>
6	Realisation (per unit) {1(a) / 4}	5.84	5.13	4.86	5.14	4.22	-	-	-
7	Fixed cost per unit {5(a) / 4}	3.71	4.22	4.45	3.45	3.84	-	-	-
8	Variable cost per unit {5(b) / 4}	3.43	3.20	2.92	3.01	3.15	-	-	-
9	Total cost (per unit) {5(c) / 4}	7.14	7.42	7.37	6.46	6.99	-	-	-
10	Contribution per unit {(6) - (8)}	2.41	1.92	1.94	2.13	1.07	-	-	-
11	Profit (+) / Loss (-) {(6) - (9)}	(-1.30)	(-) 2.29	(-) 2.51	(-) 1.32	(-) 2.77	-	-	-
	Percentage of Fuel Cost to Total Cost	38.04	36.20	34.56	43.73	45.01	-	-	-
	<b>Avg. Fuel Cost to Total Cost (in %)</b>			<b>39.51</b>					

Source: Annual Reports of DPL

Appendix-9  
(Refer Paragraph 3.7.1, Page-40)

Statement showing coal procurement of WBPDCCL and DPL during the year 2015-16 to 2019-20

Quantity in MMT and ₹ in crore

Year	2015-16		2016-17		2017-18		2018-19		2019-20		Total	
	Quantity Purchased	Purchased Amount	Quantity Purchased	Purchased Amount	Quantity Purchased	Purchased Amount	Quantity Purchased	Purchased Amount	Quantity Purchased	Purchased Amount	Quantity Purchased	Purchased Amount
WBPDCCL												
FSA	15.64	3,924.73	15.62	4,768.59	13.07	4,342.70	11.82	3,995.64	9.76	3,662.34	65.91	20,694.01
Agencies	0.00	0.00	0.00	0.00	1.12	513.96	2.10	1,084.99	1.37	724.07	4.59	2,323.03
E-auction	0.17	33.24	0.80	229.26	0.52	243.74	1.47	1,060.82	1.30	665.14	4.26	2,232.20
Captive	0.00	0.00	0.00	0.00	0.00	0.00	0.33	104.37	1.94	385.45	2.27	489.82
Imported	0.00	0.00	0.00	0.00	0.19	110.41	0.06	43.56	0.41	276.58	0.66	430.56
<b>Total</b>	<b>15.81</b>	<b>3,957.97</b>	<b>16.42</b>	<b>4,997.85</b>	<b>14.90</b>	<b>5,210.82</b>	<b>15.78</b>	<b>6,289.39</b>	<b>14.78</b>	<b>5,713.58</b>	<b>77.69</b>	<b>26,169.61</b>
<b>DPL</b>												
FSA	1.44	388.42	1.42	431.87	1.55	448.75	1.63	470.26	1.68	553.20	7.72	2,292.50
<b>Total</b>	<b>17.25</b>	<b>4,346.39</b>	<b>17.84</b>	<b>5,429.72</b>	<b>16.45</b>	<b>5,659.57</b>	<b>17.41</b>	<b>6,759.65</b>	<b>16.46</b>	<b>6,266.78</b>	<b>85.41</b>	<b>28,462.11</b>

**Appendix -10**  
**(Refer Paragraph 3.7.1.1, Page-41)**  
**Statement showing coal purchased against FSA quantity and excess/ short procurement during 2015-16 to 2019-20**

WBPDCL	2015-16				2016-17				2017-18				2018-19				2019-20			
	FSA Quantity	Purchased against FSA	Excess/ (Short) Purchase	Percentage of Excess/ (Shortfall)	FSA Quantity	Purchased against FSA	Excess/ (Short) Purchase	Percentage of Excess/ (Shortfall)	FSA Quantity	Purchased against FSA	Excess/ (Short) Purchase	Percentage of Excess/ (Shortfall)	FSA Quantity	Purchased against FSA	Excess/ (Short) Purchase	Percentage of Excess/ (Shortfall)	FSA Quantity	Purchased against FSA	Excess/ (Short) Purchase	Percentage of Excess/ (Shortfall)
ECL	4.15	4.77	0.62	14.94	5.65	5.90	0.25	4.42	5.45	5.94	0.49	8.99	5.45	5.26	(-0.19)	(-) 3.49	5.45	4.68	(-) 0.77	(-) 14.13
BCCL	4.00	4.71	0.71	17.75	3.35	4.88	1.53	45.67	3.68	3.42	(-) 0.26	(-) 7.07	3.68	3.12	(-) 0.56	(-) 15.22	3.68	2.67	(-) 1.01	(-) 27.45
MCL	6.45	6.15	(-) 0.30	(-) 4.65	4.40	4.76	0.36	8.18	3.75	3.19	(-) 0.56	(-) 14.93	3.75	3.10	(-) 0.65	(-) 17.33	3.75	1.61	(-) 2.14	(-) 57.07
CCL	0.00	0.00	0.00	0.00	1.20	0.08	(-) 1.12	(-) 93.33	1.20	0.52	(-) 0.68	(-) 56.67	1.20	0.35	(-) 0.85	(-) 70.83	1.20	0.79	(-) 0.41	(-) 34.17
<b>DPL</b>																				
ECL	0.30	0.27	(-) 0.03	(-) 10.00	0.30	0.27	(-) 0.03	(-) 10.00	0.30	0.30	0.00	0.00	0.30	0.36	0.06	20.00	0.30	0.46	0.16	53.33
BCCL	1.00	0.86	(-) 0.14	(-) 14.00	1.00	0.76	(-) 0.24	(-) 24.00	1.00	0.76	(-) 0.24	(-) 24.00	1.00	0.70	(-) 0.30	(-) 30.00	1.00	0.89	(-) 0.11	(-) 11.00
MCL	0.90	0.30	(-) 0.60	(-) 66.67	0.90	0.29	(-) 0.61	(-) 67.78	0.90	0.43	(-) 0.47	(-) 52.22	0.90	0.53	(-) 0.37	(-) 41.11	0.90	0.34	(-) 0.56	(-) 62.22

**Appendix -10A**  
**(Refer Paragraph 3.7.1.4, Page-45)**  
**Statement showing loss of revenue due to amendment of order from rake to rake to weighted average basis (MSTC)**

Sl no.	Order no and date	Penalty as calculated by Audit on Rake to Rake basis (₹)	Penalty deducted by WBPDCI as per weighted average basis (₹)	Difference (₹)
1	Order No: WBPDCI/GM(M&C)/S241/225, Dtd. 22.12.2017. (28 nos. RAKES of KTPS)	21,532,527.19	7,831,517.52	13,701,009.67
2	Order No. : WBPDCI/GM(M&C)/S241/225, Dtd. 22/12/2017. (45 Nos. RAKES OF SgTPS)	51,618,634.74	0.00	51,618,634.74
3	Order No. : WBPDCI/GM(M&C)/S241/265 , Dtd. 03/04/2018. (For 45 Nos. RAKES OF SgTPS)	32,154,839.86	0.00	32,154,839.86
4	Repeat Order No: WBPDCI/GM(M&C)/S241/265 , Dtd. 03.04.2018 (KTPS - 28 RAKES)	13,737,892.20	1,848,230.11	11,889,662.09
5	Order No. : WBPDCI/GM(M&C)/S241/225, Dtd. 22.12.2017. (28 Nos. RAKES)	37,844,911.76	2,650,517.70	35,194,394.05
6	Order No: WBPDCI/GM(M&C)/S241/295, Dtd. 10.07.2018 (45 Nos. RAKES FOR BkTPS)	45,818,869.37	0.00	45,818,869.37
7	Order No: WBPDCI/GM(M&C)/S241/225, Dtd. 22.12.2017. (45 Nos. RAKES FOR BkTPS)	13,496,278.25	0.00	13,496,278.25
8	Order No : WBPDCI/GM(M&C)/S241/225, Dtd. 22.12.2017. (14 Nos. RAKES)	2,536,333.00	0.00	2,536,333.00
9	Repeat Order No : WBPDCI/GM(M&C)/S241/268, Dtd. 12.04.2018. (For BTPS 14 Nos. RAKES)	1,651,231.24	0.00	1,651,231.24
10	Order No. : WBPDCI/GM(M&C)/S261/271, Dtd. 19/04/2018. (50 Nos. RAKES FOR SgTPS) [ PENALTY CALCULATION ON WEIGHTED AVERAGE BASIS ]	25,968,154.49	0.00	25,968,154.49
11	Order No : WBPDCI/GM(M&C)/S301/311, Dtd. 12.10.2018. (30 Nos. RAKES FOR BTPS - M/s. MSTCL)	64,131,612.15	0.00	64,131,612.15
12	Repeat Order No. : WBPDCI/GM(M&C)/S301/330, Dtd. 01/03/2019. (50 Nos. RAKES) [ WEIGHTED AVERAGE BASIS ]	56,504,150.90	0.00	56,504,150.90
13	Repeat Order No : WBPDCI/GM(M&C)/S301/330, Dtd. 01.03.2019. (30 Nos. RAKES FOR BTPS - PENALTY CALCULATION ON WEIGHTED AVERAGE BASIS)	34,833,498.51	0.00	34,833,498.51
<b>Total</b>		<b>401,828,933.66</b>	<b>12,330,265.34</b>	<b>389,498,668.32</b>

**Appendix -10B**  
**(Refer Paragraph 3.7.1.4, Page-45)**  
**Statement showing loss of revenue due to amendment of order from rake to rake to weighted average basis (WBMDTCL)**

Sl no.	Order no and date	Penalty as calculated by Audit on Rake to Rake basis (₹)	Penalty deducted by WBPDCCL as per weighted average basis (₹)	Difference (₹)
1	Order No. : WBPDCCL/GM(M&C)/S323/345, Dtd. 16/08/2019 (25 NOS. RAKE FOR BkTPS)	23,788,775.56	0.00	23,788,775.56
2	Order No. : WBPDCCL/GM(M&C)/S243/247, Dtd. 26/02/2018. ( for 25 Nos. RAKES of SgTPS) [PENALTY CALCULATION ON WEIGHTED AVERAGE BASIS]	4,686,990.55	0.00	4,686,990.55
3	Order No. : WBPDCCL/GM(M&C)/S243/227, Dtd. 05/01/2018-(25 Nos. RAKES FOR SgTPS)	13,133,996.73	0.00	13,133,996.73
4	Repeat Order No. : WBPDCCL/GM(M&C)/S243/280, Dtd. 27/04/2018. (25 Nos. RAKES BkTPS) [CALCULATION ON WEIGHTED AVERAGE BASIS]	16,491,893.46	0.00	16,491,893.46
5	Order No. : WBPDCCL/GM(M&C)/S274/294, Dtd. 15/06/2018. (30 Nos. RAKES FOR BTPS) [WEIGHTED AVERAGE BASIS]	9,314,265.08	0.00	9,314,265.08
6	Repeat Order No. : WBPDCCL/GM(M&C)/S274/301, Dtd. 24/08/2018. (30 Nos. RAKES FOR BTPS)	34,993,943.61	0.00	34,993,943.61
	<b>Total</b>	<b>102,409,864.99</b>	<b>0.00</b>	<b>102,409,864.99</b>

**Appendix-II**  
**(Refer Paragraph 3.8.4.1 (ii), Page-50)**  
**Statement Showing Auxiliary Consumption Of WBPCDL And DPL During 2015-16 To 2019-20**

**a) DPL**

Sl.No	Particulars	2015-16		2016-17		2017-18		2018-19		2019-20 Unit VII and Unit VIII (combined)
		Unit(VII)	Unit (VIII)	Unit(VII)	Unit (VIII)	Unit(VII)	Unit (VIII)	Unit(VII)	Unit (VIII)	
<b>i</b>	Generation (MU)	1,195.64	783.88	993.50	1,149.89	1,517.09	1,005.38	1,018.47	1,324.75	2,231.73
<b>ii</b>	Auxiliary Consumption (MU)	128.48	84.24	89.61	103.72	137.59	90.68	122.38	119.73	248.99
<b>iii</b>	Actual Percentage (sl. no.ii*100/sl. no.i)	10.75	10.75	9.02	9.02	9.07	9.02	12.02	9.04	11.16
<b>iv</b>	Percentage of Auxiliary consumption allowed by WBERC	8.50	9.00	8.50	9.00	8.50	9.00	8.50	9.00	9.00
<b>v</b>	Excess (per cent) (sl . No. iii- sl no.iv)	2.25	1.75	0.52	0.02	0.57	0.02	3.52	0.04	2.16
<b>vi</b>	Excess (MU) (Sl no.ii/sl.no. iii*sl.no.v)	26.85	13.69	5.16	0.23	8.64	0.20	35.81	0.50	48.13
<b>vii</b>	coal consumption (MT)	8,60,754.00	5,61,299.00	7,10,516.00	7,31,697.00	9,73,125.88	6,34,430.53	7,31,762.00	8,88,612.00	15,48,849.00
<b>viii</b>	Excess consumption of coal (MT) (sl.no.vii/sl.no.i*sl. no.vi)	19,330.03	9,803.33	3,692.04	146.29	5,540.36	123.56	25,729.22	337.07	33,405.82



Sl No	Particulars	2015-16		2016-17		2017-18		2018-19		2019-20
		Unit(VII)	Unit (VIII)	Unit(VII)	Unit (VIII)	Unit (VII)	Unit (VIII)	Unit(VII)	Unit (VIII)	Unit VII and Unit VIII (combined)
ix	Rate /MT (In Rs.)	3100.30	3100.30	3448.00	3448.00	3434.61	3434.61	3505.66	3505.66	3873.40
x	Excess consumption in value (Rs. In crore)	5.99	3.04	1.27	0.05	1.90	0.04	9.02	0.12	12.94
	Total(Rs. In crore)	9.03		1.32		1.95		9.14		12.94
	TOTAL (2015-20)	34.38								

**b) WBPDCCL**

**Auxiliary consumption Consolidated figures (2015-16 to 2019-20 for SgTPS, KTPS) (2015-16 to 2018-19 for BTPS, BkTPS, STPS)**

Sl. No.	Particulars	SgTPS	BTPS	BkTPS	KTPS	STPS	Total excluding STPS
i	Generation (MU)	19,890.71	6,236.40	28,388.76	23,848.59	13,863.49	
ii	Auxiliary Consumption (MU)	2,095.46	739.28	2,750.78	2,667.65	1,178.48	
iii	Actual Percentage (100*SL ii/SL i)	10.56	11.85	9.71	11.19	8.50	
iv	Percentage of Auxiliary consumption allowed by WBERC	9.00	9.70 to 9.95	9.00	9.60	9.00	
v	Excess (per cent) (SL iii-SL iv)	1.56	2.27	0.71	1.59	(-) 0.50	
vi	Excess (MU) (SL i*SL v%)	305.30	126.86	195.79	378.18	(-) 69.23	
vii	coal consumption (MT)	1,22,63,632.00	50,54,305.15	1,79,65,712.86	2,05,92,076.64	91,77,214.10	
viii	Excess consumption of coal (MT) (SL vii/SL i *SL vi)	1,94,450.60	1,05,552.00	1,29,883.22	3,27,130.65	(-) 45,193.84	7,57,016.47
ix	Excess consumption in value (Rs. In crore) (SL viii * SL ix/1000000)	81.03	43.85	45.88	113.94	(-) 15.78	284.70

Appendix - 12

{Refer Paragraph 3.8.4.4(ii), Page-54},

Consolidated statement showing excess consumption of Oil (2015-16 to 2019-20 for SgTPS and KTPS) (2015-16 to 2018-19 for BTPS, STPS and BkTPS)

Sl. No.	Particulars	SgTPS	BTPS	STPS	KTPS	BkTPS	Total
1	Generation (MU)	19,890.71	5,973.37	3,552.62	14,675.87	6,669.45	
2	Consumption of Oil (KL)	46,120.09	44,606.00	6,070.43	36,153.60	14,364.65	
3	OIL consumption (MI/Kwh) (Sl.no. 2/sl.no1)	2.32	7.47	1.71	2.54	2.15	
4	Norms fixed by WBERC (MI/Kwh)	1.00	2.15	1.00	2.00	1.30	
5	Excess consumption of Oil (KL)	1.32	5.32	0.71	0.54	0.85	
6	Excess consumption of Oil (KL)	26,229.38	32,012.05	2,517.81	6,801.85	5,694.37	73,255.46
7	Value of excess Oil (₹ In crore)	113.70	138.72	13.76	40.02	26.05	332.25

Note: Data of BkTPS - only 2015-16- as no excess oil consumption in other years

**Appendix-13**  
**(Refer Paragraph 3.9.10, Page-62)**

**Statement showing Transit Loss of coal during 2015-16 to 2019-20**  
(BkTPS, STPS and BTPS during 2015-16 to 2018-19) (KTPS, SgTPS and DPL during 2015-16 to 2019-20)

Thermal Power Station	1	2	3	4=2-3	Shortage of coal (in percentage)	5=(4/2) X 100	6	7=(5-6)	8	9
	RR Weight (in MT)	Unloading end Weight (in MT)	Shortage of coal (in MT)	Shortage of coal (in percentage)	As per norm of WBERC (in %)	Transit shortage over norm of WBERC (in %)	Shortage of coal over norm of WBERC (in MT)	Transit loss (in ₹)		
KTPS	90,47,467	88,13,738	2,33,729	2.58	0.80	1.78	1,61,349	59,56,08,232		
BkTPS	93,04,205	91,00,104	2,04,101	2.19	0.50	1.69	1,57,580	59,02,48,182		
SgTPS	1,70,05,261	1,67,03,157	3,02,104	1.78	0.80	0.98	1,66,062	72,41,32,235		
STPS	93,60,624	90,02,306	3,58,318	3.83	0.80	3.03	2,83,433	99,00,39,111		
BTPS	26,40,393	25,77,897	62,496	2.37	0.80	1.57	41,373	17,56,40,644		
<b>WBPDCCL</b>	<b>4,73,57,950</b>	<b>4,61,97,202</b>	<b>11,60,748</b>				<b>8,09,797</b>	<b>3,07,56,68,404</b>		
DPL	44,14,892	42,94,309	1,20,583	2.73	0.50	2.23	98,509	32,54,57,054		
<b>Total</b>	<b>5,17,72,842</b>	<b>5,04,91,511</b>	<b>12,81,331</b>				<b>9,08,306</b>	<b>3,40,11,25,458</b>		

(Source: RR weight and Plant weight of individual thermal power station)

**Appendix – 14**

**[Refer paragraph 4.1.6.1 a(i), Page-68]**

**Frequencies and Parameters for analysis of surface water**

Type of Station	Frequency	Parameters
<b>Baseline</b>	Perennial rivers and lakes/ reservoirs: 06 times a year Season rivers: 06 times (at equal spacing) during the flow period	<p><b>A. Pre-monsoon: Once a year</b> Analyse 25 Parameters as listed below:- 1.Colour 2.Odour. 3.Temperature 4.pH 5.Electrical Conductivity (EC) 6.Dissolved Oxygen(DO) 7.Turbidity 8.Total Dissolved Solid 9.Ammoniacal Nitrogen 10.Nitrate Nitrogen 11.Total Phosphate 12.Bio-chemical Oxygen Demand (BOD) 13.Chemical Oxygen Demand 14.Sodium Ions 15.Potassium Ions 16.Calcium Ions 17.Magnesium Ions 18.Carbonate Ions 19.Bicarbonate Ions 20.Chloride Ions 21.Sulphate Ions 22.Fluoride 23. Boron 24.Total Coliform(TC) 25.Faecal Coliform (FC)</p> <p><b>B. Rest of the Year</b> After the pre-monsoon sampling, at every two months interval analyse only 11 parameters as listed below:- 1. Colour 2. Odour 3. Temperature 4. pH 5. EC 6.DO 7.NO<sub>2</sub> 8.NO<sub>3</sub> 9.BOD 10.TC 11.FC</p>
Trend, Flux/ Impact and Hot Spot	Trend: As indicated in Column (3)  Flux/Impact: As indicated in Column (3)  Hot Spot: As indicated in Column (3)	<p>A. (1) For Trend Stations:- Analyse 25 parameters as listed for baseline stations once every month i.e. 12 times a year (2) For Flux/Impact Stations:- Analyse 25 parameters as listed for baseline stations twice every month i.e. 24 times a year. (3) For Hotspot Stations:- Analyse 25 parameters as listed for baseline stations twice every month i.e. 24 times a year.</p> <p><b>B. Micropollutants:- For Trend, Flux/Impact and Hotspot stations</b></p> <p>(a) <b>Pesticides:-</b> Analyse 22 pesticides once a year during pre-monsoon period 1. Alachlor 2.Atrazine 3.Aldrin/Dieldrin 4. Alpha- HCH 5. Beta-HCH 6.gama-HCH(Lindane) 7.delta-HCH 8.Butachlor 9.Chloropyriphos 10.(2,4-Dichlorophenoxyacetic acid) 11. o,p and p,p-isomers of DDT 12. o,p and p,p-isomers of DDE 13. o,p and p,p-isomers of DDD 14. alpha Endosulfan 15. beta Endosulfan 16. sulphate Endosulfan 17. Ethion 18.Isoproturon 19. Malathion 20. Methyl Parathion 21.Monocrotophos 22.Phorate</p> <p>(b) <b>Toxic Metals:-</b> Analyse 15 toxic metals twice a year during pre-monsoon and post monsoon periods 1.Arsenic (As) 2.Aluminium(Al) 3.Silver(Ag) 4.Cadmium(Cd) 5.Cobalt(Co) 6.Copper(Cu) 7.Chromium(Cr) 8.Ferrous(Fe) 9.Lead (Pb) 10.Manganese(Mn) 11.Mercury (Hg) 12.Molybdenum(Mo) 13.Nickel (Ni) 14.Selenium(Se) 15.Zinc(Zn)</p> <p><b>(Parameters may be selected on local needs)</b></p> <p>(c) Polynuclear Aromatic Hydrocarbon (PAH), Polychlorinated Biphenyls (PCB) and Trihalomethanes</p> <p><b>(Analyse as per site requirement)</b></p>

Frequencies and Parameters for analysis of ground water		
Type of Station	Frequency	Parameters
Baseline	Twice a year (Pre and post monsoon season)	<p><b>A. Pre and Post monsoon season</b></p> <p>Analyse 22 Parameters as listed below:-</p> <p>1. Colour 2. Odour. 3. Temperature 4.pH 5.Electrical Conductivity (EC) 6. Total Dissolved Solid (TDS) 7. NO<sub>2</sub><sup>-</sup> 8. NO<sub>3</sub><sup>-</sup> 9. Orthophosphate 10. Chemical Oxygen Demand (COD) 11. Sodium Ions 12.Potassium Ions 13. Calcium Ions 14.Magnesium Ions 15.Carbonate Ions 16.Bicarbonate Ions 17.Chloride Ions 18. Sulphate Ions 19. Fluoride (F) 20. Boron (B) 21. Total Coliform 22.Faecal Coliform</p> <p><b>B. Micropollutants:-</b></p> <p>(a) <b>Pesticides:-</b> Analyse 22 pesticides once a year during pre-monsoon period</p> <p>1. Alachlor 2.Atrazine 3.Aldrin/Dieldrin 4. Alpha-HCH 5. beta-HCH 6.gama-HCH (Lindane) 7.delta-HCH 8.Butachlor 9.Chloropyriphos 10.(2,4-Dichlorophenoxyacetic acid) 11. o,p and p,p-isomers of DDT 12. o,p and p,p-isomers of DDE 13. o,p and p,p-isomers of DDD 14. alpha Endosulfan 15. beta Endosulfan 16. sulphate Endosulfan 17. Ethion 18.Isoproturon 19. Malathion 20. Methyl Parathion 21.Monocrotophos 22.Phorate</p> <p>(b) <b>Toxic Metals:-</b> Analyse 15 toxic metals twice a year during pre-monsoon and post monsoon periods</p> <p>1. Arsenic (As) 2.Aluminium (Al) 3.Silver (Ag) 4.Cadmium(Cd)5.Cobalt(Co)6.Copper(Cu)7.Chromium (Cr) 8.Ferrous (Fe) 9.Lead (Pb) 10.Manganese (Mn) 11.Mercury (Hg) 12. Molybdenum (Mo) 13.Nickel (Ni) 14.Selenium (Se) 15. Zinc(Zn)</p> <p><b>(Parameters may be selected on local needs)</b></p>
Trend, and Hot- spot	Twice a year (Pre and post monsoon season and other times, if required)	<p>A. Pre and Post Monsoon Season: - Analyse all the parameters including micropollutants as listed for baseline stations.</p> <p>B. Other times (if required):- Analyse 15 parameters as listed below:-</p> <p>(a) General: - 1. Color 2. Odor. 3. Temperature 4.pH 5.Electrical Conductivity (EC) 6. Total Dissolved Solid (TDS)</p> <p>(b) Nutrients:- NO<sub>2</sub><sup>-</sup>, NO<sub>3</sub><sup>-</sup>, Orthophosphate</p> <p>(c) Demand Parameter :- Chemical Oxygen Demand</p> <p>(d) Major Ions:- Cl<sup>-</sup></p> <p>(e) Other inorganics :- F, B and other location specific parameters if any,</p> <p>(f) Microbiological :- Total Coliform and Faecal Coliform</p> <p>(g) Micropollutants:- As per site specific requirement</p>

**Appendix – 15**  
**(Refer paragraph 4.1.6.1 b, Page-68)**

**Water Quality of river Hooghly (Ganga) at Diamond Harbour  
(Surface Water)**

Sl. No.	Date	Total Coliform (MPN/100ml)	Biological Oxygen Demand (mg/l)	Dissolved Oxygen (mg/l)	Fluoride
1.	March-14	50,000	3.65	6.6	0.145
2.	April-14	5,00,000	3.5	6.5	0.41
3.	May-14	26,000	6.2	6.8	0.353
4.	June-14	17,000	3.25	NTD	0.34
5.	July-14	2,20,000	2.65	5.8	0.244
6.	August-14	80,000	4.25	8.4	0.329
7.	September-14	33,000	5.3	6.1	0.264
8.	October-14	17,000	5.5	6.4	0.244
9.	November-14	50,000	1.55	7.8	0.215
10.	December-14	22,000	1.6	7.4	0.246
11.	January-15	34,000	1.3	8.1	0.204
12.	February-15	13,000	3.4	8.1	0.282
13.	March-15	8,000	3.1	7.7	0.213
14.	April-15	22,000	1.2	6.6	0.337
15.	May-15	1,70,000	5.23	5.5	0.399
16.	June-15	1,40,000	3.19	6.3	0.314
17.	July-15	70,000	1.25	5	0.289
18.	August-15	80,000	5.18	4.2	0.201
19.	September-15	70,000	11	5.1	0
20.	October-15	70,000	4.2	5.2	0.411
21.	November-15	22,000	4.25	6.1	0.191
22.	December-15	17,000	2	5.9	0.221
23.	January-16	13,000	2.85	7	0.194
24.	February-16	22,000	1.5	7.4	0.231
25.	March-16	33,000	3	5.9	0.186
26.	April-16	27,000	5.7	6	0.307
27.	May-16	30,000	4.6	6.3	0.412
28.	June-16	33,000	2.2	6.3	0.302
29.	July-16	13,000	12.18	6.1	0.28
30.	August-16	11,000	3.8	4.9	0.289
31.	September-16	8,000	1.55	4.4	0.204
32.	October-16	13,000	2.2	5.3	0.217
33.	November-16	50,000	3.1	6.6	0.203
34.	December-16	17,000	2	7.3	0.28
35.	January-17	22,000	2.35	7.4	0.259
36.	February-17	50,000	4.55	6.5	0.264
37.	March-17	80,000	1.35	6.1	0.231
38.	April-17	17,000	1.9	6.9	0.288
39.	May-17	22,000	4.1	7.3	0.336
40.	June-17	8,000	2.2	6.3	0.335

Sl. No.	Date	Total Coliform (MPN/100ml)	Biological Oxygen Demand (mg/l)	Dissolved Oxygen (mg/l)	Fluoride
41.	July-17	22,000	2.1	5.8	0.32
42.	August-17	17,000	3.8	4.2	0.208
43.	September-17	30,000	1.05	5.5	0.41
44.	October-17	13,000	2.6	4.7	0.34
45.	November-17	34,000	5.6	6.5	0.31
46.	December-17	23,000	1.6	7	0.31
47.	January-18	27,000	5.45	8.1	0.28
48.	February-18	50,000	2	7	0.34
49.	March-18	30,000	1.25	6.5	0.34
50.	April-18	30,000	2.5	6.5	0.31
51.	May-18	33,000	1.2	6	0.53
52.	June-18	7,000	2	6.2	0.34
53.	July-18	8,000	2.7	5.9	0.3
54.	August-18	9,000	4.65	5.2	0.26
55.	September-18	13,000	3.1	5.9	0.4
56.	October-18	7,000	5.1	5.3	0.43
57.	November-18	9,000	1.95	6.9	0.29
58.	December-18	4,000	1.7	6.1	0.35
59.	January-19	6,000	3.6	7.8	0.22
60.	February-19	4,000	1.4	7.2	0.35
61.	March-19	13,000	3.8	6.5	0.31
62.	April-19	3,000	1.9	6.2	0.42
63.	April-19	1,700	2.6	6.3	0.4
64.	May-19	1,100	2.9	6	0.31
65.	May-19	1,400	2.3	6.1	0.28
66.	June-19	2,600	1.5	6.2	0.38
67.	June-19	13,000	4.05	6.2	0.33
68.	July-19	13,000	3.15	6.4	0.33
69.	July-19	11,000	1.4	4.6	0.33
70.	August-19	11,000	1.95	6.6	0.18
71.	August-19	2,20,000	2	6.8	0.27
72.	September-19	11,000	2.05	4.3	0.31
73.	September-19	9,000	2.35	5.8	0.28
74.	October-19	7,000	1.6	6.5	0.27
75.	October-19	8,000	1.4	5.6	0.34
76.	November-19	7,000	1.35	5.2	0.37
77.	November-19	12,000	2.9	5.6	0.32
78.	December-19	14,000	1.2	7	0.14
79.	December-19	1,700	1.45	6.6	0.12
80.	January-20	1,300	1.45	7.4	0.33
81.	January-20	11,000	1.95	6.3	0.32
82.	February-20	17,000	2.4	7.5	0.3
83.	February-20	13,000	2.1	6.7	0.3
84.	March-20	1,70,000	1.75	5	0.33

**Appendix – 16**

*(Refer paragraph 4.2, Page-116)*

**A. Rate analysis for shoulder construction using brick bats or stone chips**

T.I.14 Construction of Sub base using (I) brick bats, sand ; (II) stone chips & sand spreading in uniform layer with Motor grade... etc.	With bricks & sand	Shoulder with pakur stone chips & sand	Shoulder with pakur stone chips & sand
	For Work A & Work B (₹)	Work A (₹)	Work B (₹)
(I) (a) Labour rate	317.00	-	-
(b) 0.90 m <sup>3</sup> of brick bats at ₹1050 per cum &	945.00		
(c) 0.48 m <sup>3</sup> of medium sand at ₹700 per cum	336.00		
(II) (a) Labour rate		199.00	199.00
(b) 0.51 m <sup>3</sup> of 5.6 mm of stone chips (Pakur)			
1 <sup>st</sup> work: ₹1,596.85 per cum		814.39	797.26
2 <sup>nd</sup> work: ₹1,563.25 per cum. &		539.00	539.00
(c) 0.77 m <sup>3</sup> of medium sand at ₹ 700 per cum			
<b>Sub Total :</b>	<b>1,598.00</b>	<b>1,552.39</b>	<b>1,535.26</b>
Add Labour Welfare Cess @ 1%	15.98	15.52	15.35
<b>Rate per cum</b>	<b>1,613.98</b>	<b>1,567.91</b>	<b>1,550.61</b>
<b>Note:</b> The rate of commonly used material Jhama metal & moorum was not arrived as moorum quarry was not available in the district of Uttar Dinajpur and other nearby districts. Hence, The rate of moorum was not available in the PW(Rd), SOR for Uttar Dinajpur District.			



**B. Statement of extra expenditure along with liability due to not using local materials**

Particulars	T.I. No.	Executed Quantity (cum)	Qty. to be executed (cum)	Gross rate of shoulder constn. using RBM (₹ per cum)	Gross rate of shoulder constn. using Pakur Stone Chips & sand (₹ per cum)	Extra rate i.e. diff. between two rates (₹ per cum)	Extra Expdr. (in ₹)	Net Extra Expd. (in ₹)	Liability (in ₹)	Net Liability (in ₹)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7 = (5-6)</i>	<i>8 = (7*3)</i>	<i>9 = (8-CP%)</i>	<i>10=(7*4)</i>	<i>11 = (10-CP%)</i>
Work A	14	8,871.00	-	2,744.24	1,567.91	1,176.33	1,04,35,223.43	86,33,060.34	-	-
Work B	14	2,693.875	4,665.43	2,698.28	1,550.61	1,147.67	30,91,679.52	27,03,055.40	53,54,374.04	46,81,329.23
<b>Total</b>								1,13,36,115.74 ≈ 113.36 lakh		46,81,329.23 ≈ 46.81 lakh

**Appendix – 17**  
**(Refer paragraph 4.4.1, Page-118)**

**Statement showing excess expenditure due to use of bituminous macadam**

Name of Divn.	Tender Item No. & items of works	Item rate (₹/m <sup>3</sup> )	Executed Quantity	Bill value of the item (₹)	CP (In %)	Excess Expenditure (₹)
1	2	3	4	5 = 4 X 3	6	7
Nadia PWD	1.08: Laying of bituminous macadam	7,501.59	2,067.594 m <sup>3</sup>	1,55,10,242.47	3.89 less	14,906,894.04
Asansol Highway	9.00: Laying of bituminous macadam	6,863.43	4,486.35 m <sup>3</sup>	3,07,91,749.18	2.90 above	3,16,84,709.91
<b>Total excess expenditure (In ₹)</b>						<b>4,65,91,603.95</b>

**Appendix – 18**  
**(Refer paragraph 4.4.2, Page-119)**

**A. Statement showing extra expenditure of Work -1 and Work -2**

Sl. No.	Particulars	Work -1			Work -2		
		Quantity	Rate (₹)	Amount (₹)	Quantity	Rate (₹)	Amount (₹)
1	Expenditure incurred for 50 mm BM	2,413.591 m <sup>3</sup> (TI-12)	6,743.46 per m <sup>3</sup>	16,27,59,54.36	2,215.303 m <sup>3</sup> (TI-5)	6,753.00 per m <sup>3</sup>	1,49,59,941.16
2	Expenditure incurred for 25 mm SDBC	1,015.430 m <sup>3</sup> (TI-13)	8,129.46 per m <sup>3</sup>	82,54,897.57	792.258 m <sup>3</sup> (TI-6)	7,800.00 per m <sup>3</sup>	61,79,612.40
3	Required cost for 20 mm Premix Surfacing	(1,015.43 / 0.025) = 40,617.20 m <sup>2</sup>	132.46 per m <sup>2</sup>	53,80,154	(792.258 / 0.025) = 31,690.32 m <sup>2</sup>	132.65 per m <sup>2</sup>	42,03,720.95
4	Required cost of Seal Coat (Type – B)	40,617.20 m <sup>2</sup>	42.72 per m <sup>2</sup>	17,35,167	31,690.32 m <sup>2</sup>	42.68 per m <sup>2</sup>	13,52,542.86
5	Extra expenditure (1+2-3-4)			1,74,15,531			1,55,83,289.75
6	Less: Contractual per cent (20.00%)			34,83,106	(1.19%)		1,85,441.15
	<b>Net extra expenditure (5-6) (In ₹)</b>			<b>1,39,32,425</b>			<b>1,53,97,848.60</b>

**B. Statement showing extra expenditure of Work -3 & Work -4**

Sl. No	Particulars	Work -3			Work -4		
		Quantity	Rate (₹)	Amount (₹)	Quantity	Rate (₹)	Amount (₹)
1	Expenditure incurred for 50 mm BM	2,491.151 m <sup>3</sup> (TI-7)	6,000.00 per m <sup>3</sup>	1,49,46,906.00	1,596.912 m <sup>3</sup> (TI-5)	6,100.00 per m <sup>3</sup>	97,41,163.20
2	Expenditure incurred for 25 mm SDBC	239.0625 m <sup>3</sup> (TI-9)	7,400.00 per m <sup>3</sup>	17,69,062.50	-	-	-
3	Required cost for 20 mm Premix Surfacing	(239.0625 / 0.025) = 9,562.50 m <sup>2</sup>	122.82 per m <sup>2</sup>	11,74,466.25	-	-	-
4	Required cost of Seal Coat (Type – B)	9,562.50 m <sup>2</sup>	40.57 per m <sup>2</sup>	3,87,950.63	-	-	-
5	Extra expenditure (1+2-3-4)			1,51,53,551.62	-		97,41,163.20
6	Less: Contractual per cent (1.21%)			1,83,357.97	(10.51%)		10,23,796.25
	<b>Net extra expenditure (5-6) (In ₹)</b>			<b>1,49,70,193.65</b>			<b>87,17,366.95</b>

**C. Statement showing committed liability for extra expenditure**

Particulars	Rate allowed	Quantity to be executed	Liability	CP	Net liability
1	2	3	4 = 2 X 3	5	6
Tendered quantity for 50 mm BM (TI-4)	6,336.55	1,767.50	1,11,99,852.13	4.22% less	<b>1,07,27,218.37</b>

**Gross extra expenditure including committed liability = 1,39,32,425 + 1,53,97,848.60 + 1,49,70,193.65 + 87,17,366.95 + 1,07,27,218.37 = ₹ 6,37,46,052.57**

**Appendix – 19**  
**(Refer paragraph 4.4.3, Page-120)**

**A. Statement showing extra expenditure pertains to Howrah Highway Division**

Sl. No.	Particulars	Quantity	Rate (₹)	Amount (₹)
1	Expenditure incurred for 75 mm BM (TI-9)	2,034.85 m <sup>3</sup>	6,732.78 per m <sup>3</sup>	1,37,00,197
2	Expenditure incurred for 25 mm SDBC (TI-10)	555.50 m <sup>3</sup>	8,045.58 per m <sup>3</sup>	44,69,320
3	Required cost for 50 mm BM	{(2,034.85/0.075) X 0.050} = 1,356.57 m <sup>3</sup>	6,732.78 per m <sup>3</sup>	91,33,487
4	Required cost for 20 mm Premix Surfacing	(555.50/0.025) = 22,220.00 m <sup>2</sup>	132.68 per m <sup>2</sup>	29,48,150
5	Required cost of Seal Coat (Type – B)	22,220.00 m <sup>2</sup>	41.65 per m <sup>2</sup>	9,25,463
6	Extra expenditure (1+2-3-4-5)			51,62,417
7	Less: Contractual per cent (23.11%)			11,93,035
	<b>Net extra expenditure (6-7) (In ₹)</b>			<b>39,69,382</b>

**B. Statement showing excess expenditure of Work -1 & Work -2**

Sl. No.	Particulars	Work -1			Work -2		
		Quantity	Rate (₹ / m <sup>3</sup> or m <sup>2</sup> )	Amount (in ₹)	Quantity	Rate (₹ / m <sup>3</sup> or m <sup>2</sup> )	Amount (in ₹)
1	Cost of 50 mm DBM	3,764.03 (TI.No.1.08)	7,648.24	2,87,88,204.81	3,971.798 (TI.No.1.11)	7,114.36	2,82,56,800.82
2	Cost of 25 mm SDBC/BC	1,910.72 m <sup>3</sup>	7,487.84	1,43,07,165.64	2,182.635 m <sup>3</sup>	7,904.19	1,72,51,961.74
3	Required cost of 50 mm BM	3,764.03 m <sup>3</sup>	6,171.25	2,32,28,770.14	3,971.798 m <sup>3</sup>	5,655.90	2,24,64,092.31
4	Required cost of 20 mm Premix Surfacing	(1,910.72/0.025) = 76,428.80 m <sup>2</sup>	121.65	92,97,563.52	(2,182.635/ 0.03) = 72,754.50 m <sup>2</sup>	111.81	81,34,680.65
5	Cost of Seal coat	76,428.80 m <sup>2</sup>	38.68	29,56,265.98	72,754.50 m <sup>2</sup>	36.56	26,59,904.52
6	Excess expenditure (1+2-3-4)			76,12,767.81			1,22,50,085.08
7	Add GST(@12%)			9,13,532.14			14,70,010.21
8	Excess expenditure including GST			85,26,299.95			1,37,20,095.29
9	Add cess 1%			85,263.00			1,37,200.95
10	Total excess expenditure			86,11,562.95			1,38,57,296.24
11	Less Contractual percent (14.98%)			12,90,012.13		(7.86%)	10,89,183.48
12	<b>Net extra expenditure (10 - 11) (In ₹)</b>			<b>73,21,550.82</b>			<b>1,27,68,112.76</b>

**C. Statement showing excess expenditure and committed liability of Work -3**

Sl. No.	Particulars	Executed amount		
		Executed Quantity	Rate (₹ / m <sup>3</sup> or m <sup>2</sup> )	Amount (in ₹)
1	Cost of 50 mm DBM	3,727.080 (TI. No.1.11)	8,314.22	3,09,87,763.08
2	Cost of 25 mm SDBC	1,888.284 m <sup>3</sup>	8,144.44	1,53,79,015.74
3	Required cost of 50 mm BM	3,727.080 m <sup>3</sup>	6,902.246	2,57,25,223.02
4	Required cost of 20 mm Premix Surfacing	(1,888.284/0.025) =75,531.36 m <sup>2</sup>	133.1698	1,00,58,496.10
5	Cost of Seal coat	75,531.36 m <sup>2</sup>	42.4263	32,04,516.14
6	Excess expenditure (1+2-3-4)			73,78,543.56
7	Add GST(@12%			8,85,425.23
8	Excess expenditure including GST			82,63,968.79
9	Add cess 1%			82,639.69
10	Total excess expenditure			83,46,608.48
11	Less Contractual percent (10.26%)			8,56,362.03
12	Net extra expenditure (10 - 11) (In ₹)			74,90,246.45

Gross extra expenditure = 39,69,382 + 73,21,550.82 + 1,27,68,112.76 + 74,90,246.45  
= ₹ 3,15,49,292.03

**Appendix – 20**  
**(Refer paragraph 4.4.4, Page-121)**

**Statement showing extra expenditure for use of 30 mm BC instead of  
25 mm SDBC**

Work-1		Work-2	
Particulars	Amount	Particulars	Amount
Up-to-date expenditure incurred for 30 mm BC (1,305.02 m <sup>3</sup> @ ₹ 7,878.90 per m <sup>3</sup> (T.I. – 10)	1,02,82,122	Up-to-date expenditure incurred for 30 mm BC (1142.01 m <sup>3</sup> @ ₹ 8,587.24 per m <sup>3</sup> (T.I. – 1.14)	98,06,714
Required expenditure for 25 mm SDBC (1,305.02/0.030) X 0.025 = 1,087.52 m <sup>3</sup> @ ₹ 7,072.94 per m <sup>3</sup>	76,91,964	Required expenditure for 25 mm SDBC (1,142.01/0.030) X 0.025 = 951.675 m <sup>3</sup> @ ₹ 7,733.66 per m <sup>3</sup>	73,59,931
Extra expenditure	25,90,158	Extra expenditure	24,46,783
Add: GST @ 12%	3,10,819	Add: GST @ 12%	2,93,614
Total	29,00,977	Total	27,40,397
Add: Cess @ 1% on total	29,010	Add: Cess @ 1% on total	27,404
Total extra expenditure	29,29,987	Total extra expenditure	27,67,801
Less: Contractual per cent (19.25%)	5,64,022	Less: Contractual per cent (20.00%)	5,53,560
<b>Net extra expenditure (In ₹)</b>	<b>23,65,965</b>	<b>Net extra expenditure (In ₹)</b>	<b>22,14,241</b>
<b>Extra expenditure 23,65,965 + 22,14,241 = ₹ 45,80,206.00</b>			

## Appendix – 21

(Refer paragraph 4.4.5, Page-122)

## Statement showing excess expenditure due to use of bituminous macadam

Sl. No.	Tender Item No. & items of works	Item rate (₹/m <sup>3</sup> )	Executed Quantity	Bill value of the item (₹)	CP (In %)	Excess Expenditure (₹)
	1	2	3	4 = 3 X 2	5	6
1	11.00: Laying of bituminous macadam	6,794.88	1,492.02 m <sup>3</sup>	1,01,38,096.86	26.26 less	74,75,832.62
2	Tack coat (b) Over bituminous surface using emulsion @ 0.25 kg/sqm	8.61	21,332.00 m <sup>2</sup>	1,83,668.52	26.26 less	1,35,437.17
<b>Total excess expenditure</b>						<b>76,11,269.79</b>

**Appendix – 22**

*(Refer paragraph 4.7, Page-125)*

**A. Statement showing calculation of VAT on different types of contracts as per Rule 30 of West Bengal Value Added Tax Rules 2005**

Serial No. as per VAT Rules	Type of Contract	Deduction towards labour, service and other like charges	Percentage of the balance intra-State contractual transfer price after deductions as in clause (i) above, taxable at the rate of		
			4 %	13.5 %	Average rate on the contract
6	Civil works like construction of building, bridge, roads, dams, barrages, canals and diversions	25	40	35	6.325 %
7	Installation of doors, door frames, windows, frames and grills.	20	10	70	9.85 %
8	Supply and fixing of tiles, slabs, stones and sheets.	20	NIL	80	10.80 %
11	Supply and fitting of electrical goods, supply and installation of electrical equipment including transformers.	20	50	30	6.05 %
15	Sanitary fitting for plumbing drainage or sewerage	25	15	60	8.70 %
21	All other contracts not specified from serial no. 1 to 20	20	30	50	7.95 %



## B. Statement showing excess payment

Sl. No.	Name of work (Status)	Name of agency	Bill No. & Date	R/A Bill no.	Amount of bill as per RA bill (in ₹)	Date of Work Order	GST Paid (in ₹)
1	Construction of CFC of Sathi Seva Sandeshkhali Elaka Guicha Samity at P.O.-Darijjangal, Sandeshkhali (Completed on 14.03.2018)	K.B. Associates	1031/17-18 & 11.01.2018	1 <sup>st</sup>	8,87,700.26	No.1947 Dated 16.08.17	1,06,524.00
			1282/17-18 & 26.02.2018	2 <sup>nd</sup>	13,06,835.21		1,56,820.00
			1563/17-18 & 29.03.2018	3 <sup>rd</sup>	6,16,590.60		73,991.00
2	Construction of CFC building of Project Khesh under PPP model at Bakul, Lavpur, Dist-Birbhum (Completed on 06.02.2019)	Sarcar Traders Pvt LTD	345/18-19 & 06.07.2018	1 <sup>st</sup>	40,24,991.11	Memo No.603 Dated 27.03.18	4,82,999.00
			56/18-19 & 05.12.2018	2 <sup>nd</sup>	29,81,295.00		3,57,756.00
			530/18-19 & 11.03.2019	3 <sup>rd</sup> & Final	45,18,683.99		5,42,242.00
3	Construction of CPC building of Adarsh Khadi Pratistan under project Muslim at Simulia, District-Murshidabad (Completed on 24.05.2019)	Paul Enterprises	97/18-19 & 11.12.2018	1 <sup>st</sup>	51,41,121.46	No.735 Dated 13.04.18	6,16,934.00
			952/19-20 & 21.03.2020	2 <sup>nd</sup> & Final	40,54,114.95		4,86,494.00
4	Construction of Interior Decoration of Centre of Excellence of Sabai at Jhargram (Phase-II), Paschim Medinipur (Completed on 12.12.2018)	Impression India	117/18-19 & 11.12.2018	1 <sup>st</sup>	1,24,64,437.23	No. 949 Dated 10.05.18	14,95,732.00
			422/18-19 & 01.02.2019	2 <sup>nd</sup>	1,00,88,710.54		12,10,645.00
5	Construction of CPC building under Project Muslim of Gaza Tantubay samity Ltd at Udaynarayanpur, Dist-Howrah (Completed on 14.12.2018)	M. B. Associates	343/18-19 & 06.07.18	1 <sup>st</sup>	42,38,037.23	No. 523 Dated 20.03.18	5,08,564.00
			484/18-19 & 21.02.2018	2 <sup>nd</sup>	20,14,226.45		2,41,707.00
6	Construction of CPC building at Giaganj Resham Khadi Sangha Murshidabad under Project Muslim (Completed on 27.04.2018)	R. P. Engineering Co.	1272/17-18 & 22.02.18	1 <sup>st</sup>	14,34,719.18	No.2403 Dated 25.10.17	1,72,166.00
			519/17-18 & 29.03.2018	2 <sup>nd</sup>	19,96,448.03		2,39,574.00
			08/18-19 & 01.12.2018	3 <sup>rd</sup>	4,08,010.26		48,961.00
7	Construction of CPC Malda Khadi Pratistan, Village-Selimpur, P.O- Jalalpur (Completed on 14.03.2018)	Paul Enterprises	1260/17-18 & 22.02.2018	1 <sup>st</sup>	32,15,987.91	No.2451 Dated 01.11.17	3,85,919.00
			1521/17-18 & 22.03.2018	2 <sup>nd</sup>	14,41,204.06		1,72,944.00
8	Construction of CFC building of Muslim of Mahila Silk and cotton Khadu trust at Simulia, District-Murshidabad (Completed on 30.01.2019)	Paul Enterprises	99/18-19 & 11.12.2018	1 <sup>st</sup>	33,47,208.35	No.925 Dated 04.05.18	4,01,665.00
			146/18-19 & 28.06.2018	2 <sup>nd</sup>	54,84,269.55		6,58,112.00
9	Construction of CFC building of Project Sabai at Jhilimili, Ranibandh, Dist.-Bankura (Completed on 22.03.2019)	Impression India	229/18-19 & 21.12.2018	1 <sup>st</sup>	41,02,260.07	No.605 Dated 27.03.18	4,92,271.00
			144/19-20 & 28.06.2019	2 <sup>nd</sup>	47,45,195.22		5,69,424.00

Sl. No.	Name of work (Status)	Name of agency	Bill No. & Date	R/A Bill no.	Amount of bill as per RA bill (in ₹)	Date of Work Order	GST Paid (in ₹)
10	Construction of RCCH Project building at Hariharpara Boul, Murshidabad (Completed on 22.01.2019)	Kanan Construction Enterprise	232/18-19 & 21.12.2018	1 <sup>st</sup>	49,07,117.60	No.876 Dated 26.04.18	5,88,854.00
			559/18-19 & 14.03.2019	2 <sup>nd</sup>	48,38,425.86		5,80,611.00
11	Construction of CPC Building of Muslim at Masiruddin Resham Khadi Samity at Kalichak, Malda (Completed on 04.09.2019)	Singha Roy Construction	349/18-19 & 14.01.2019	1 <sup>st</sup>	18,45,314.43	No.842 Dated 25.04.18	2,21,438.00
			185/19-20 & 10.07.2019	2 <sup>nd</sup>	17,55,511.21		2,10,662.00
			811/19-20 & 14.02.2020	3 <sup>rd</sup>	4,73,715.00		56,846.00
12	Construction of CFC Building of Project Sal pata and Sabai at Jagannathpur, Simplapai, Bankura (Completed on 04.01.2019)	Sai Con	227/18-19 & 20.12.2018	1 <sup>st</sup>	39,38,769.31	No.604 Dated 27.03.18	4,72,652.00
13	Construction of CPC Stone cutting, curving & Engraving at Susunia, Chhatna, Bankura (Completed on 05.04.2019)	Paul Enterprises	130/18-19 & 12.12.2018	1 <sup>st</sup>	59,40,616.12	No.1838 Dated 01.08.17	7,12,874.00
14	Construction of CPC Building at Bhuniakhali Gramvikash kendra, Bhuniakhali, District- East Midnapore (Completed on 05.12.2018)	K. B. Associates	NA	1 <sup>st</sup>	25,83,505.46	No.525 Dated 20.03.19	3,10,020.00
			NA	2 <sup>nd</sup>	13,28,488.92		1,59,419.00
15	Construction of Footlevel extra tie beam and extra brickwork at Bhuniakhali Gramvikash kendra, Bhuniakhali, District- East Midnapore, (Completed on 03.04.2019)	K. B. Associates	177/19-20 & 10.07.2019	1 <sup>st</sup> & final	4,76,317.27	No.549 Dated 08.03.19	57,158.00
16	Construction of Rooftop pedestal pleanth protection work around the building at Bhuniakhali Gramvikash kendra, Bhuniakhali, District- East Midnapore (Completed on 30.04.2019)	K. B. Associates	179/19-20 & 10.07.2019	1 <sup>st</sup> & final	4,76,325.22	No.610 Dated 19.03.19	57,159.00
17	Construction of CPC of Mantam Mahila Khadi Samity, Gandhorbogram, PO-Jamirghata, PS-Kalichak, District-Malda (Completed on 14.03.2018)	Laha Enterprises	1257/17-18 & 21.02.2018	1 <sup>st</sup>	12,36,336.26	No.2452 Dated 01.11.17	1,48,360.00
			1544/17-18 & 28.03.2018	2 <sup>nd</sup>	25,70,693.26		3,08,483.00

Sl. No.	Name of work (Status)	Name of agency	Bill No. & Date	R/A Bill no.	Amount of bill as per RA bill (in ₹)	Date of Work Order	GST Paid (in ₹)
18	Construction of Guest Rooms and Store room (Concrete work) at 1 <sup>st</sup> floor of CFC of Mantam Mahila Khadi Samity at Sujapur, Malda (Completed on 20.09.2018)	Do	546/18-19 & 13.03.2019	1 <sup>st</sup> & final	4,92,455.96	No.1739 Dated 16.08.18	59,095.00
19	Construction of Guest Rooms and Store room at 1 <sup>st</sup> floor of CFC of Mantam Mahila Khadi Samity at Sujapur Malda (Completed on 20.09.2018)	Do	544/18-19 & 13.03.2019	1 <sup>st</sup> & final	4,97,355.44	No.1740 Dated 16.08.18	59,683.00
20	Construction of CFC of Joygopalpur youth Development Centre, Joygopalpur at Joygopalpur Sandeshkhali (Completed on 14.03.2018)	K.B. Associates	1033/17-18 & 11.01.2018	1 <sup>st</sup>	10,78,522.22	No.1950 Dated 16.08.17	1,29,423.00
			1284/17-18 & 26.02.2018	2 <sup>nd</sup>	3,17,163.95		38,060.00
			1555/17-18 & 28.03.2018	3 <sup>rd</sup>	7,88,687.71		94,642.00
21	Gate & Other ancillary works at CFC Joygopalpur Youth Development Centre at Sandeshkhali (Completed on 30.08.2018)	Do	194/18-19 & 18.12.2018	1 <sup>st</sup> & final	4,97,118.37	No.1243 Dated 13.06.18	59,654.00
22	Guest Room of CFC Joygopalpur Youth Development Centre at Sandeshkhali (Completed on 14.08.2018)	Do	188/18-19 & 18.12.2018	1 <sup>st</sup> & final	4,95,744.59	No.1096 Dated 30.05.18	59,489.00
					<b>11,50,50,231.00</b>		<b>1,38,06,026.00</b>
As per Sl. No. 6 of the above table, Average VAT= 6.325 % Total Bill value = 11,50,50,231.00, Bill value excluding VAT = 11,50,50,231.00 X 100/106.325= 1,08,206,189.51 Contractors should be paid= 10,82,06,189.51 + GST = 10,82,06,189.51 X 112/100 = 12,11,90,932.25 -----I Excess payment = ( Bill value + GST paid) - I = 12,88,56,257.00 - 12,11,90,932.25 = 76,65,324.75 ----- (A)							
23	Wood work and filling work of CFC of Mantam Mahila Khadi Samity at Sujapur Malda (Completed on 20.09.2018)	Do	541/18-19 & 13.03.2019	1 <sup>st</sup> & final	3,99,850.42	No.1738 Dated 16.08.18	47,982.00
As per Sl. No. 7 of the above table, Average VAT= 9.85 % Total Bill value = 3,99,850.42, Bill value excluding VAT = 3,99,850.42 X 100/109.85= 3,63,996.74 Contractors to be paid= 3,63,996.74+ GST = 3,63,996.74 X 112/100 = ₹ 4,07,676.35 -----I Excess payment = (Bill value + GST paid) - I = 4,47,832.42 - 4,07,676.35 = ₹ 40,156.07 ----- (B)							

Sl. No.	Name of work (Status)	Name of agency	Bill No. & Date	R/A Bill no.	Amount of bill as per RA bill (in ₹)	Date of Work Order	GST Paid (in ₹)
24	Extra work for carrying and filling of silver sand including saturation and additional order for floor tiles for office room at Bhuniakhali Gramvikash Kendra, Bhuniakhali, District- East Midnapore <b>(Completed on 03.04.2019)</b>	K. B. Associates	181/19-20 & 10.07.2019	1 <sup>st</sup> & final	3,42,707.27	No.459 Dated 22.02.19	41,125.00
25	Decoration work for floor finishing by vitrified tile of CFC of Mantam Mahila Khadi Samity at Sujapur Malda <b>(Completed on 18.09.2018)</b>	Do	542/18-19 & 13.03.2019	1 <sup>st</sup> & final	4,82,781.58	No.1734 Dated 14.08.18	57,934.00
26	Works for floor finishing by vitrified tiles of CPC Joygopalpur Youth Development Centre at Sandeshkhali <b>(Completed on 24.08.2018)</b>	Do	186/18-19 & 18.12.2018	1 <sup>st</sup> & final	4,92,273.47	No.1244 Dated 13.06.18	59,073.00
<p>As per Sl. No. 8 of the above table, Average VAT= 10.80 % Total Bill value = 1317762.32, Bill value excluding VAT = 1317762.32 X 100/110.80 = 1189316.17                      Contractors to be paid= 1189316.17+ GST = 1189316.17 X 112/100 = 1332034.11 -----I                      Excess payment = ( Bill value + GST paid) – I = 1475894.32 – 1332034.11 = 143860.21 ----- (C)</p>							
27	Electrical wiring and Fitting & fixure for the Guest room, stair case, submersible and others at CFC of Mantam Mahila Khadi Samity at Sujapur, Malda <b>(Completed on 16.09.2018)</b>	Do	550/18-19 & 13.03.2019	1 <sup>st</sup> & final	4,70,823.13	No.1733 Dated 14.08.18	56,500.00
28	Electrical wiring and fitting & fixure at the office, work shop and Guest Room at Joygopalpur Youth Development Centre at Joygopalpur, Block-Sandeshkhali <b>(Completed on 27.07.2018)</b>	Do	528/18-19 & 11.03.2019	1 <sup>st</sup> & final	4,76,918.99	No.1738 Dated 16.08.18	57,230.00
<p>As per Sl. No. 11 of the above table, Average VAT= 6.05 % Total Bill value = 947742.12, Bill value excluding VAT = 947742.12 X 100/106.05 = 893674.79                      Contractors to be paid= 893674.79 + GST = 893674.79 X 112/100 = 1000915.77 -----I                      Excess payment = ( Bill value + GST paid) – I = 1061472.12 – 1000915.77 = 60556.35 ----- (D)</p>							
29	Extra work for Plumbing, Sanitary and Painting work at Bhuniakhali Gramvikash kendra, Bhuniakhali, District- East Midnapore <b>(Completed on 03.04.2019)</b>	K. B. Associates	183/19-20 & 10.07.2019	1 <sup>st</sup> & final	444664.95	No.436 Dated 20.02.19	53,360.00

Sl. No.	Name of work (Status)	Name of agency	Bill No. & Date	R/A Bill no.	Amount of bill as per RA bill (in ₹)	Date of Work Order	GST Paid (in ₹)
<p>As per Sl. No. 15 of the above table, Average VAT= 8.70 % Total Bill value = 444664.95, Bill value excluding VAT = 444664.95 X 100/108.70 = 409075.39                      Contractors should be paid= 409075.39 X 112/100 = 458164.44 -----I                      Excess payment = ( Bill value + GST paid) - I = 498024.95 - 458164.44 = 39860.51 ----- (E)</p>							
30	Construction of Boundary Wall of CFC of Mantam Mahila Khadi Samity, at Sujapur, Malda (Completed on 16.09.2018)	Do	548/18-19 & 13.03.2019	1 <sup>st</sup> & final	4,91,299.91	No.1732 Dated 14.08.18	58,956.00
31	Roof Trass of CFC Joygopalpur Youth Development Centre at Sandeshkhali(Completed on 29.06.2018)	Do	193/18-19 & 18.12.2019	1 <sup>st</sup> & final	4,93,250.44	No.1153 Dated 06.06.18	59,190.00
32	Decorative Gate and ancillary works at CFC Joygopalpur Youth Development Centre at Sandeshkhali (Completed on 14.08.2018)	Do	190/18-19 & 18.12.2018	1 <sup>st</sup> & final	4,70,921.26	No.1098 Dated 30.06.18	56,511.00
33	Construction of showrooms for Joygopalpur Youth Development Centre at Sandeshkhali (Completed on 30.08.2018)	Do	184/18-19 & 18.12.2018	1 <sup>st</sup> & final	4,97,190.34	No.1152 Dated 06.06.18	59,663.00
<p>As per Sl. No. 20 of the above table, Average VAT= 7.95 % Total Bill value = 19,52,661.95, Bill value excluding VAT = 19,52,661.95 X 100/107.95 = 18,08,857.76                      Contractors should be paid= 18,08,857.76 + GST = 18,08,857.76 X 112/100 = 20,25,920.69 -----I                      Excess payment = ( Bill value + GST paid) - I = 21,86,981.95 - 20,25,920.69 = 1,61,061.26 ----- (F)</p>							
34	Construction of CFC tube packed Nalen Gur at vill & P.O.-Bhajanghat, Krisnaganj, Majdia, District-Nadia (Rs.79,52,889.42 on 15.05.17, In progress)	Kanan Construction Enterprise.	599/17-18 & 21.09.2017 900/17-18 & 15.12.2017	1 <sup>st</sup> 2 <sup>nd</sup>	38,12,179.02 12,48,863.44	Memo No.1288 Dated 06.06.17	6,86,192.00 2,24,796.00
<p>As per Sl. No. 20 of the above table, Average VAT= 7.95 % Total Bill value = 50,61,042.46, Bill value excluding VAT = 50,61,042.46 X 100/107.95 = 46,88,320.94                      Contractors should be paid= 46,88,320.94 + GST = 46,88,320.94 X 118/100 = 55,32,218.71 -----I                      Excess payment = ( Bill value + GST paid) - I = 59,72,030.46 - 55,32,218.71 = 4,39,811.75 ----- (G)</p>							
<p>Total Excess Payment = A + B + C + D + E + F + G = 76,65,324.75 + 40,156.07 + 1,43,860.21 + 60,556.35 + 39,860.51 + 1,61,061.26 + 4,39,811.75 = 85,50,630.90                      Total bill value = 11,50,50,231.00 + 3,99,850.42 + 13,17,762.32 + 9,47,742.12 + 4,44,664.95 + 19,52,661.95 + 50,61,042.46 = 12,51,73,955.06                      Total GST paid = 1,38,06,026.00 + 47,982.00 + 1,58,132.00 + 1,13,730.00 + 53,360.00 + 2,34,320.00 + 9,10,988.00 = 1,53,24,538.00</p>							

