

APPENDICES

Appendix-I

(Referred to in paragraph 1.1; page: 2)

List of Departments and Autonomous Bodies/ Authorities/ Companies under the audit jurisdiction of the Accountant General (Audit) Jharkhand

Departments

Sl. No.	Name of Departments
1	Agriculture, Animal Husbandry and Co-operative
2	Building Construction
3	Cabinet Election
4	Cabinet Secretariat and Vigilance
5	Commercial Taxes
6	Drinking Water and Sanitation
7	Energy
8	Excise and Prohibition
9	Finance
10	Food, Public Distribution and Consumer Affairs
11	Forest, Environment and Climate Change
12	Health, Medical Education and Family Welfare
13	Higher and Technical Education
14	Home, Jail and Disaster Management
15	Industries
16	Information and Public Relations
17	Information Technology and e-Governance
18	Labour Employment Training and Skill Development
19	Law
20	Mines and Geology
21	Panchayati Raj
22	Personnel, Administrative Reforms and Rajbhasha
23	Planning and Development
24	Revenue, Registration and Land Reforms
25	Road Construction
26	Rural Development
27	Rural Works
28	Scheduled Tribe, Scheduled Caste, Minority and Backward Class Welfare
29	School Education and Literacy Development
30	Tourism, Art Culture, Sports and Youth Affairs
31	Transport
32	Urban Development and Housing
33	Water Resources
34	Women, Child Development and Social Security

Autonomous Bodies

Sl. No.	Department	Name of the Autonomous Bodies	District
1	Health, Medical	Jharkhand State Health Mission Society	Ranchi
2 to 25	Education and Family Welfare	District Rural Health Society in all 24 districts of Jharkhand	
26		Jharkhand AIDS Control Society	Ranchi
27		R.K. Mission, TB Sanatorium, Tipudana	Ranchi
28	School Education and Literacy Development	Jharkhand Shiksha Pariyojana Parishad	Ranchi
29		Netarhat Residential School	Latehar
30		R.K. Mission Ashram, Morabadi	Ranchi
31		Jharkhand Mahila Samakhya Society, Kadru	Ranchi
32	Higher and Technical Education	Birla Institute of Technology, Mesra, Ranchi	Ranchi
33		Science and Technology Council, GoJ	Ranchi
34 to 57	Rural Development	District Rural Development Authority in all 24 districts of Jharkhand	
58	Aviation	Civil Aviation Authority, Ranchi	Ranchi
59	Information Technology and e-Governance	Jharkhand Institute of Application for Promotion (JAP-IT)	Ranchi
60		Jharkhand Space Application Centre, Dhurwa, Ranchi	Ranchi
61		State Information Commission	Ranchi
62	Industries	Industrial Area Development Authority, Ranchi	Ranchi
63		Industrial Area Development Authority, Bokaro	Bokaro
64		Industrial Area Development Authority, Adityapur	Jamshedpur
65		Jharkhand State Khadi and Village Industries Board	Ranchi
66	Forest, Environment and Climate Change	Lac Treatment Plant, Latehar	Latehar
67		Lac Cultivation Crop in Forest, Doranda	Ranchi
68		Wasteland Development Board	Ranchi
69		Forest Development Authority	
70		Jharkhand Bio-Diversity Council, Doranda	Ranchi
71		Jharkhand Pollution Control Board, Ranchi	Ranchi
72	Law	High Court Legal Services Committee	Ranchi
73	Information and Public Relation	Government Printing Press	Ranchi
74	Agriculture, Animal Husbandry and Co-operative	Birsa Agriculture University	Ranchi
75		National Horticulture Mission, Jharkhand	Ranchi
76		Bacon Factory, Kanke	Ranchi

State Public Sector Enterprises (SPSEs)

Sl. No.	Name of the SPSEs	Name of the Department	Month and year of incorporation
1	2	3	4
Power Sector			
1	Jharbhar Colliery Limited	Energy	June 2009
2	Jharkhand Bijli Vitran Nigam Ltd.	Energy	October 2013
3	Jharkhand Urja Sancharan Nigam Ltd	Energy	October 2013
4	Jharkhand Urja Utpadan Nigam Limited	Energy	October 2013
5	Jharkhand Urja Vikas Nigam Limited	Energy	September 2013
6	Karanpura Energy Ltd.	Energy	September 2008
7	Patratu Energy Limited	Energy	August 2012
8	Tenughat Vidyut Nigam Limited	Energy	November 1987
Non-Power Sector			
9	Jharkhand State Agriculture Development Corporation Limited	Agriculture, Animal Husbandry & Co-operative	January 2016
10	Jharkhand State Beverage Corporation Ltd. (JSBCL)	Excise and Prohibition	November 2010
11	Jharkhand State Food and Civil Supplies Corporation Ltd.	Food, Public Distribution & Consumer Affairs	June 2010
12	Jharkhand State Forest Development Corporation Ltd.(JSFDC)	Forest, Environment & Climate Change	March 2002
13	Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Limited	Health, Medical Education & Family Welfare	May 2013
14	Jharkhand Police Housing Corporation Ltd. (JPHCL)	Home, Jail & Disaster Management	March 2002
15	Adityapur Electronic Manufacturing Cluster Limited	Industries	November 2016
16	Atal Bihari Vajpayee Innovation Lab.	Information Technology & e-Governance	December 2018
17	Jharkhand Plastic Park Limited	Industries	September 2016
18	Jharkhand Railway Infrastructure Development Corporation Ltd.	Transport	July 2018
19	Jharkhand Silk Textile & Handicraft Development Corporation Ltd.	Industries	August 2006
20	Jharkhand State Industrial Infrastructure Development Corporation Limited	Industries	December 2004
21	Jharkhand Communication Network Ltd.	Information Technology & e-Governance	January 2017
22	Jharkhand Film Development Corp. Ltd.	Information & Public Relations	September 2016
23	Jharkhand State Mineral Development Corporation Ltd. (JSMDC)	Mines & Geology	May 2002
24	Jharkhand State Minority Finance Development Corporation	Scheduled Tribe, Schedule Caste, Minority and Backward Class Welfare	March 2012

Sl. No.	Name of the SPSEs	Name of the Department	Month and year of incorporation
1	2	3	4
25	Jharkhand Tourism Development Corporation Limited	Tourism, Arts, Culture, Sports & Youth Affairs	March 2002
26	Ranchi Smart City Corporation Ltd.	Urban Development & Housing	September 2016
27	Greater Ranchi Development Agency	Urban Development & Housing	January 2003
28	Jharkhand State Building Construction Corporation Limited	Building Construction	December 2015
29	Jharkhand Urban Infrastructure Development Company Ltd.	Urban Development & Housing	November 2013
30	Jharkhand Urban Transport Corporation Limited	Urban Development & Housing	September 2016
31	Jharkhand Hill Area Lift Irrigation Corporation Limited	Water Resources	March 2002

Appendix-II*(Referred to in paragraph 1.6; page: 12)***List of 26 SPSEs whose accounts are in arrear**

Sl. No.	Public Sector Undertakings (Being audited under section 19 (1) of the CAG's (DPC) Act	Date of Incorporation	Year up to which Financial Statement received and audited	Period for which Financial Statement are pending	Number of Financial Statements pending
1	Jharkhand Tourism Development Corporation Ltd.(JTDC)	22.03.2002	2009-10	2010-11 to 2021-22	12
2	Jharkhand State Food and Civil Supplies Corporation Ltd. (JSFCSCL)	18.06.2010	Not received since incorporation	2010-11 to 2021-22	12
3	Tenughat Vidyut Nigam Ltd. (TVNL)	26.11.1987	2015-16	2016-17 to 2021-22	6
4	Jharkhand Urja Vikas Nigam Limited	16.09.2013	2015-16	2016-17 to 2021-22	6
5	Jharkhand State Beverage Corporation Ltd. (JSBCL)	26.11.2010	2015-16	2016-17 to 2021-22	6
6	Jharkhand State Mineral Development Corporation Ltd.(JSMDC)	07.05.2002	2015-16	2016-17 to 2021-22	6
7	Jharkhand Hill Area Lift Irrigation Corporation Ltd. (JHALCO)	22.03.2002	2016-17	2017-18 to 2021-22	5
8	Jharkhand Urban Transport Corporation Limited	20.09.2016	2017-18	2018-19 to 2021-22	4
9	Atal Bihar Vajpayee Innovation Lab.	26.12.2018	Not received since incorporation	2018-19 to 2021-22	4
10	Jharkhand State Forest Development Corporation Ltd. (JSFDC)	27.03.2002	2017-18	2018-19 to 2021-22	4
11	Jharkhand Communication Network Ltd.	28.01.2017	2018-19	2019-20 to 2021-22	3
12	Adityapur Electronic Manufacturing Cluster Limited	17.11.2016	2018-19	2019-20 to 2021-22	3
13	Jharkhand State Building Construction Corporation Limited	5.12.2015	2018-19	2019-20 to 2021-22	3
14	Jharkhand State Minorities Finance and Development Corporation (JSMFDC)	15.03.2012	2018-19	2019-20 to 2021-22	3
15	Jharkhand Urja Sancharan Nigam Limited	23.10.2013	2019-20	2020-21 to 2021-22	2
16	Jharkhand Urban Infrastructure Development Company Limited (JUIDCO)	19.11.2013	2019-20	2020-21 to 2021-22	2
17	Jharkhand Film Development Corp. Ltd.	07.06.2016	2019-20	2020-21 to 2021-22	2

Appendix-II*(Referred to in paragraph 1.6; page: 12)***List of 26 SPSEs whose accounts are in arrear**

Sl. No.	Public Sector Undertakings (Being audited under section 19 (1) of the CAG's (DPC) Act	Date of Incorporation	Year up to which Financial Statement received and audited	Period for which Financial Statement are pending	Number of Financial Statements pending
18	Jharkhand State Agriculture Development Corporation Limited	20.01.2016	2019-20	2020-21 to 2021-22	2
19	Jharkhand Bijli Vitran Nigam Limited	23.10.2013	2020-21	2021-22	1
20	Jharkhand Urja Utpadan Nigam Limited	23.10.2013	2020-21	2021-22	1
21	Greater Ranchi Development Agency (GRDA)	10.01.2003	2020-21	2021-22	1
22	Ranchi Smart city	30.09.2016	2020-21	2021-22	1
23	Jharkhand Plastic Park Limited	27.09.2016	2020-21	2021-22	1
24	Jharkhand Industrial Infrastructure Development Corporation Ltd. (JIIDCO)	15.12.2004	2020-21	2021-22	1
25	Jharkhand Silk Textile & Handicraft Development Corporation Ltd. (JHARCRAFT)	23.08.2006	2020-21	2021-22	1
26	Jharkhand Medical & Health Infrastructure Development & Procurement Corporation Limited (JM&HID&PCL)	24.05.2013	2020-21	2021-22	1
Total					93

Appendix-III

(Referred to in paragraph 2.1.1 at page 21)

Standard percentage of components and formula for calculating PA, as adopted by GoJ, in its Standard Bidding Documents

Components	Percentage	Formula
Cement	05	$V_c (\text{Cement}) = 0.85 \times P_c / 100 \times R \times (C_i - C_o) / C_o$ <p>V_c is the increase/decrease in the cost of cement; C_o is the all-India WPI for cement, on the 28 days preceding the date of opening of bids; C_i is the all-India WPI, for the month under consideration; P_c is the percentage of cement component of the work; and R is the total value of the work done, during the month under consideration.</p>
Steel	05	$V_s (\text{Steel}) = 0.85 \times P_s / 100 \times R \times (S_i - S_o) / S_o$ <p>Denotations as above</p>
Bitumen	10	$V_b (\text{Bitumen}) = 0.85 \times P_b / 100 \times R \times (B_i - B_o) / B_o$ <p>Denotations as above, where B_o is the official retail price of bitumen at the IOC depot on the 28 days preceding the date of opening of bids and B_i is the official retail price of bitumen, at the IOC depot, for the month under consideration.</p>
Other material	45	$V_o (\text{Other material}) = 0.85 \times P_o / 100 \times R \times (O_i - O_o) / O_o$ <p>Denotations similar to cement.</p>
Labour	25	$V_l (\text{Labour}) = 0.85 \times P_l / 100 \times R \times (L_i - L_o) / L_o$ <p>Denotations as above, where L_o is the CPI for industrial workers (IW), on the 28 days preceding the date of opening of bids and L_i is the CPI of IW, for the month under consideration.</p>

Appendix-IV

(Referred to in Paragraph 2.1.3; Page 23)

Statement showing cost and time overrun

(₹ in crore)

Sl. No.	Name of work	Name of division	Agreement No.	Status of work	Agreement value	Agreement date	Total expenditure	Due date of completion	Actual date of completion	Price adjustment paid in extended period	Month of last payment	Delay in months
1	Widening and Strengthening & Reconstruction of Ramrekha Dham Road	Simdega	01SBD/ 2014-15	Complete	70.90	23-10-2014	71.68	22-10-2016	20-05-2020	2.57	Feb-21	43
2	Widening and Strengthening of Kersai-Bolwa Road	Simdega	01SBD /2016-17	Complete	68.57	12-12-2016	77.73	11-12-2018	05-07-2021	3.27	Jul-21	31
3	Widening and Strengthening of Putritoli-Timber more Road	Simdega	01SBD/ 2015-16	Complete	62.12	26-06-2015	63.32	25-06-2017	10-02-2018	0.19	Dec-18	8
4	Widening and Strengthening/ Reconstruction of Arki (SH-03) Korba - Birbanki - Kochang-Bandgaon 13 km under RCD, Manoharpur	Manoharpur	05 SBD/ 2018-19	Complete	46.40	07-03-2019	48.33	06-03-2021	31-08-2022	2.82	Nov-23	18
5	Widening and Strengthening/ Reconstruction of Sonua-Pansua-Lodhai- Gudri Road	Manoharpur	03 SBD/ 2017-18	Complete	112.17	03-07-2017	166.23	02-07-2019	30-06-2023	18.88	Dec-22	49
6	Reconstruction of Bilashpur to Dhurki via Birbal, Khala, Khutiya, Sagma Road	Garhwa	22 SBD/ 2018-19	Complete	92.88	18-01-2019	96.99	17-01-2021	31-03-2023	6.96	Oct-23	27
7	Widening and Strengthening of Kharsotha More to Kasnap Road	Garhwa	40 SBD/ 2016-17	Complete	39.75	28-01-2017	46.04	27-04-2018	13-08-2018	1.69	Oct-19	4
8	Widening and strengthening of Nagar Untari-Bhawnathpur-Kharoundih-Dala Road	Garhwa	29 SBD/ 2016-17	Complete	66.66	22-10-2016	72.68	21-10-2018	08-04-2019	0.92	Jan-21	6
Total					595.48		668.64			37.29		

Appendix-V
(Referred to in paragraph 2.1.4.1 at page 25)
Works for which price adjustment was not calculated

(₹ in crore)

Sl. No.	Name of work	Division	Agreement			Due date of completion	Expenditure	Date of last payment	Work Status (Completion date)	Recoverable PA
			No.	Value	Month					
1	Widening and strengthening of Simdega-Sewai-Kinkel-Kurdeg-Kutumakachhar up to Chhattisgarh Border Road	Simdega	02SBD/2014-15	100.99	March 2015	30.03.2017	100.23	May 2017	Completed (September 2016)	2.24
2	W/S of Harinchara-Kherwa-Shivgadi link Road	Sahibganj	14SBD/2014-15	49.54	October 2014	19.04.2016	49.53	November 2020	Completed (August 2020)	1.11
3	Widening and Strengthening of Ranga-Sirsa to Karmatand via Dhiba,-Kukraha-Karawan Road	Deoghar	12SBD/2014-15	46.97	July 2014	04.07.2016	44.28	April 2017	Completed (July 2016)	0.99
4	Widening and Strengthening of Khoripanan to Punasi and Punasi to Jasidih Railway Gate via Koyaridih Road	Deoghar	59SBD/2015-16	54.18	November 2015	15.11.2017	54.75	May 2018	Completed (May 2017)	0.10
5	Bahadurpur- Kasmar-Khairachatar Bengal Border Road	Bokaro	02SBD/2015-16	56.59	August 2015	02.07.2017	45.33	August 2017	Incomplete	0.48
6	Widening and Strengthening of Dhotla More to Nala Road	Jamtara	05SBD/2014-15	36.03	December 2014	15.03.2016	26.16	July 2021	Completed (April 2021)	0.24
7	Widening and Strengthening/ Reconstruction of Jamtara-Karmatarn-Laharjori Road	Jamtara	01SBD/2014-15	58.23	September 2014	16.09.2016	42.77	March 2022	Incomplete	0.13
Total				402.53			363.05			5.29

Appendix-VI
(Referred to in paragraph 2.1.4.2 at page 25)
Excess payment of PA

(₹ in crore)

Sl. No.	Name of work	Division	Agreement			Due date of completion	Payment to contractor	Date of last payment	Status of work	Admissible PA	PA paid by division	Excess paid
			No.	Date	Value							
1	Reconstruction of Maharajpur to Sharmapur via Teljhari to Bakudih Road	Sahibganj	16SBD/2017-18	November 2017	110.64	20.05.2020	108.73	February 2021	Completed (December 2019)	6.14	8.18	2.05
2	W/S of Shivgadi-Sanmani-Dahujo PWD Road	Sahibganj	07SBD/2019-20	January 2020	43.56	08.07.2021	40.46	June 2022	Incomplete	0.78	0.92	0.14
3	Widening and strengthening of Jamtara-Karmatarn via Combined Building Road	Jamtara	02SBD/2016-17	December 2016	30.99	09.03.2018	30.70	July 2018	Completed (July 2018)	0.92	1.07	0.15
4	W/s of Gopalpur-Tiro-Beladih-Chatar Road	Bokaro	04SBD/2017-18	December 2017	72.47	07.02.2020/ 07.08.2020	79.99	February 2022	Completed (January 2022)	5.09	5.28	0.18
5	Reconstruction of Dantu-Kathara via Sillisadam to Chalkari Road	Bokaro	01SBD/2019-20	July 2019	68.01	29.07.2021	72.04	December 2021	Completed (December 2021)	3.83	4.19	0.35
6	W/S of Lohardaga-Gangupara-Peshrar Road	Lohardaga	06SBD/2016-17	September 2016	74.72	28.06.2018	78.58	March 2022	Completed (June 2018)	4.44	4.51	0.07
7	Reconstruction of Bhawnathpur-Kandi via Kailan Road	Garhwa	23SBD/2017-18	January 2018	57.32	29.09.2019	36.70	March 2022	Incomplete	1.13	1.25	0.12
8	Reconstruction of Garhwa-Majhigaon-Kandi-Sone Bridge	Garhwa	07SBD/2019-20	October 2019	135.99	24.10.2021	77.62	August 2022	Incomplete	1.77	1.89	0.13
9	Widening and strengthening of intermediate road lane of Ranka to Chiniya	Garhwa	30SBD/2016-17	December 2016	32.66	06.06.2018	33.39	November 2019	Completed (28.08.2019)	0.60	0.73	0.13
10	W/S and Reconstruction of Chakradharpur-Sonua-Goilkera-Manoharpur Road	Manoharpur	01SBD/2017-18	April 2017	65.24	02.01.2019	43.94	July 2019	Completed (June 2019)	1.34	1.69	0.35
11	W/S and reconstruction of Chandwara-Tham-Selhara-Pandywara road	Koderma	02SBD/2016-17	June 2016	44.55	19.12.2017/ 19.04.2018	49.97	February 2019	Completed (April 2018)	2.30	2.61	0.31
Total					736.15		652.12			28.34	32.32	3.98

Remarks-1. While calculating the admissible PA, Audit considered the value of work executed only till intended date of completion, in case of four agreements (Sl. Nos. 2, 3, 6 and 7), as extensions of the intended dates of completion had not been granted against these agreements, while the divisions concerned had considered the total value of work executed beyond the intended dates of completion.

2. In two agreements (Sl. Nos. 4 & 11), Audit considered the value of work till the extended date of completion, as supplementary agreements had been executed in these cases.

Appendix-VII
(Referred to in paragraph 2.1.4.3 at page 27)
Short-recovered PA

(₹ in crore)

Sl. No.	Name of work	Division	Agreement			Due date of Completion	Expenditure	Date of last payment	Status of work	Recoverable PA	PA recovered by division	Short-recovered PA
			No.	Date	Value							
1	Construction of Shankh-Chatra Road	Lohardaga	09SBD/2014-15	March 2015	51.12	24.08.2016	53.44	April 2017	Completed (August 2016)	1.25	0.90	0.35
2	Strengthening/ Reconstruction of Putritoli - Barasloya-Lacharagarh – Jaldega – Pandripani and Simdega-Jaldega-Girda Road	Simdega	02SBD/2013-14	January 2014	117.39	30.01.2016	118.14	September 2021	Completed (December 2016)	1.76	0.58	1.18
Total					168.51		171.58			3.01	1.48	1.53

Note: Monthly value of work done- average of value of work done for those periods in which monthly measurements were not taken. Audit calculated the monthly value of work done by deriving the day-wise value of work (value of work in the running bills divided by the number of days in which the works were executed).

Appendix-VIII*(Referred to in paragraph 2.1.4.4 at page 28)***Differential cost of bitumen, recoverable from contractors****(₹ in crore)**

Sl. No.	Name of work	Division	Agreement			Due date of Completion	Payment to contractor	Month of payment	Status of work	Recoverable amount
			No.	Value	Month					
1	Reconstruction of Kesa More-Tangarbasli-Mandar Road	Lohardaga	17SBD/2013-14	30.74	June 2013	29.06.2014	25.44	November 2016	Completed (October 2016)	0.55
2	Widening and strengthening of Bewa Bypass Road	Jamtara	03SBD/2014-15	8.96	September 2014	26.08.2015	8.93	June 2017	Completed March 2017)	0.75
3	Widening and Strengthening of Dheeba to Karon via Teliparua, Budwatanr Road	Deoghar	07SBD/2016-17	14.88	May 2016	22.05.2017	14.04	November 2017	Completed (May 2017)	0.19
4	Widening and Strengthening of Road from Chitra to Mishradih	Deoghar	02SBD/2016-17	19.81	April 2016	19.04.2017	18.72	January 2018	Completed (October 2017)	0.37
5	Widening and strengthening/reconstruction of Road from Rikhia Dham to Bihar border	Deoghar	71SBD/2015-16	18.22	January 2016	19.01.2017	19.80	December 2017	Completed (June 2017)	0.12
Total				92.61			86.93			1.98

Appendix-IX
(Referred to in paragraph 2.2.7; page: 36)
Collection efficiency (excluding arrears) in respect of rural domestic consumers

(₹ in crore)

Sl. No.	Particulars	2018-19		2019-20		2020-21		2021-22	
		Total	Total Rural Domestic	Total	Total Rural Domestic	Total	Total Rural Domestic	Total	Total Rural Domestic
A.	Total Assessment	4,048.78	7,10.74	5,032.38	1,304.84	4,624.58	1,298.07	5,806.58	1,793.42
B.	Collection (excluding subsidy)	1,824.78	62.96	1,843.92	52.10	1,690.92	51.96	1,553.22	56.19
C.	Subsidy	573.99	281.77	1,328.70	7,59.85	1,356.16	8,07.98	1,755.20	1,135.53
D.	Total Collection (B+C)	2,398.77	3,44.73	3,172.62	8,11.95	3,047.07	8,59.94	3,308.48	1,191.72
E.	Percentage of collection (D/A)*100	59.25	48.50	63.04	62.23	65.89	66.25	56.98	66.45
F.	Receivable from consumers (A-C)	3,474.80	4,28.97	3,703.68	5,44.99	3,268.42	4,90.09	4,051.38	657.89
G.	Short collection from consumers (F-B)	1,650.02	3,66.01	1,859.76	4,92.89	1,577.50	4,38.13	2,498.16	601.70
H.	Percentage of collection excluding Government subsidy (B/F)*100	52.51	14.68	49.79	9.56	51.73	10.60	38.34	8.54
I.	Total bills issued (in Nos.)	3,44,83,561	2,20,97,488	3,66,72,383	2,39,48,156	3,26,30,400	2,17,38,585	4,16,65,777	2,90,33,128
J.	Total bills collected (in Nos.)	86,04,319	24,66,464	80,65,550	22,51,857	79,96,930	23,57,131	87,74,184	25,57,379
K.	Percentage of collection (J/I)*100	24.95	11.16	21.99	9.40	24.51	10.84	21.06	8.81

(Source: Compiled from information furnished by the Company)

Appendix-X
(Referred to in paragraph 2.2.9.7; page: 46)
Irregular allowance of voltage rebate

Sl. No.	Circle	Consumer Number	Period	Irregular voltage rebate allowed (₹ in lakh)
1	Deoghar	HT10729	June 2018 to February 2022	18.94
2		HT11209	June 2018 to February 2022	24.74
3		HT5340	June 2018 to February 2022	14.22
4		HT7156	June 2018 to February 2022	0.03
5		HT9980	June 2018 to February 2022	14.63
6		J1552	June 2018 to February 2022	20.34
7		JH11513	June 2018 to February 2022	15.56
8		MP4097	June 2018 to February 2022	6.22
9	Giridih	GRD89	July 2018 to February 2022	5.51
10		GRD39	October 2018 to February 2022	4.77
11	Gumla	S-02	December 2018 to January 2022	1.27
12	Dhanbad	GR588	May 2019 to February 2022	11.16
13		NR562	February 2022	0.02
14	Dumka	DMK10	March 2021	0.58
15		DMK11	March 2021	0.58
16	Ramgarh	BHL8415	July 2018 to February 2022	30.07
17		CHJ562	July 2018 to December 2020	14.60
18		NSL823	July 2018 to February 2022	22.25
19		PT6270	July 2018 to February 2022	22.88
Total				228.37

(Source: compiled from the data furnished by JBVNL)

Appendix-XI*(Referred to in paragraph 2.2.9.8; page: 47)***Short-billing of energy charges, due to delay in replacing defective meters**

Sl. No.	Circle	Consumer No.	Month in which meter was reported defective	Month in which meter was replaced	Delay in replacement (in months)	Average consumption per month, charged during the defective period (in Kwh)	Average consumption per month, charged after the defective period (in Kwh)	Short billing of energy charges (₹ in crore)
1	Dhanbad	J171	August 2017	December-2018	16	24,436	1,27,368	1.84
2		NR446	April 2017*	December-2018	21	92,613	75,556	0.32
3		NR430	September-2016	November-2018	27	6,55,180	4,94,367	2.49
4		NR422	November-2016	October-2018	24	68,202	42,432	0.11
5		KND1686	June-2017	December-2018	18	1,39,186	1,30,547	0.57
6	Dumka	DMK10HT	September-2013	June -2019	70	57,216	87,378	0.91
7		JMT12HT	June-2017	May-2019	23	28,634	29,192	0.01
8	Ramgarh	HTS19235	July-2019	June-2020	12	5,777	12,844	0.03
9	Gumla	G-1924	May-2018	May-2019	9	17,562	19,260	0.01
10		L-12577	July-2020	November-2020	1	39,170	59,040	0.01
11		GH-337	May-2018	May-2019	9	21,846	39,128	0.09
12	Giridih	GRD-95	February-2020	January-2021	8	4,905	7,900	0.01
Total						11,54,727	11,25,012	6.40

(Source: compiled from data furnished by JBVNL)

*Meter had been defective prior to April 2017; the month of defect was not found available on records.

Appendix-XII

(Referred to in paragraph 2.2.9.12; page: 49)

Losses due to erroneous billing of Streetlight Service connections

(₹ in lakh)

Sl. No.	ESD	Consumer Number	Period	Bills charged	Bills to be charged	Short charged
1	Nirsa	URBCC005	February 2018 to June 2022	103.97	506.60	402.64
2	Dumka	GVSS000241	January 2018 to August 2021	8.50	18.90	10.40
3		GVSS000242	January 2018 to August 2021	8.50	18.90	10.40
4		GVSS000243	January 2018 to July 2021	8.30	18.45	10.15
5		GVSS000244	January 2018 to July 2021	8.25	18.90	10.65
6		GVSS000245	January 2018 to July 2021	8.30	18.45	10.15
7		GVSS000246	January 2018 to August 2021	8.54	18.90	10.36
8		GVSS000247	January 2018 to August 2021	8.54	18.90	10.36
9		GVSS000248	January 2018 to August 2021	8.50	18.90	10.40
10		GVSS000026	April 2018 to March 2022	66.00	150.00	84.00
11		GVSS000027	April 2018 to March 2022	11.91	27.00	15.09
12		GVSS000028	April 2018 to March 2022	15.06	35.10	20.04
13		GVSS000029	April 2018 to March 2022	19.86	46.20	26.34
14		Jamtara	GVSS000059	April 2018 to December 2021	71.15	156.00
15	GVSS000022		June 2018 to April 2022	34.28	75.00	40.72
16	Ramgarh	STL0731A	May 2018 to July 2022	7.55	17.85	10.30
17		STL0731B	May 2018 to July 2022	7.55	17.85	10.30
18		STL0731C	May 2018 to July 2022	11.87	28.05	16.18
19		STL0731D	May 2018 to July 2022	12.72	30.60	17.88
20		STL0731E	May 2018 to July 2022	6.37	15.30	8.93
21		STL0731G	May 2018 to July 2022	7.55	17.85	10.30
22		STL0731H	May 2018 to July 2022	6.37	15.30	8.93
23		STL0731I	May 2018 to July 2022	9.55	22.95	13.40
24	Godda	GVSS01152N	October 2017 to March 2022	80.59	283.20	202.61
25	Simdega	4923	April 2018 to August 2022	111.72	243.00	131.28
26	Madhupur	GVSS05647N	February 2020 to May 2022	13.32	28.50	15.18
27		GVSS05648N	January 2021 to May 2022	13.63	28.50	14.87
28		GVSS05649N	February 2020 to May 2022	13.32	28.50	15.18
29		GVSS05650N	February 2020 to May 2022	13.32	28.50	15.18
30		GVSS05651N	February 2020 to May 2022	13.32	28.50	15.18
31		GVSS05652N	January 2021 to May 2022	13.63	28.50	14.87
32	Deoghar	BBSS007295A	June 2017 to April 2022	33.56	76.50	42.94
33		BBSS008123	June 2017 to April 2022	34.24	76.50	42.26
34		BLSS008385	June 2017 to April 2022	34.24	76.50	42.26
35		BRSS009321	June 2017 to April 2022	34.24	76.50	42.26
36		BRSS009322	June 2017 to April 2022	34.24	76.50	42.26
37		BTSS008712	March 2018 to April 2022	31.71	69.00	37.29
38		CTSS009072	June 2017 to April 2022	34.24	76.50	42.26

Appendix-XII*(Referred to in paragraph 2.2.9.12; page: 49)***Losses due to erroneous billing of Streetlight Service connections****(₹ in lakh)**

Sl. No.	ESD	Consumer Number	Period	Bills charged	Bills to be charged	Short charged
39		CTSS009073	June 2017 to April 2022	15.55	36.00	20.45
40		GVSS00849N	June 2017 to April 2022	121.69	277.50	155.81
41		GVSS03372N	June 2017 to April 2022	122.20	279.00	156.80
42		GVSS04288N	June 2017 to April 2022	115.83	260.25	144.42
43		GVSS04452N	June 2017 to April 2022	123.73	283.50	159.77
44		GVSS04559N	June 2017 to April 2022	125.26	288.00	162.74
45		GVSS04560N	June 2017 to April 2022	120.93	275.25	154.32
46		GVSS05649N	June 2017 to April 2022	118.63	268.50	149.87
47		GVSS05650N	June 2017 to April 2022	118.63	268.50	149.87
48		GVSS05651N	June 2017 to May 2022	118.47	266.00	147.53
49		GVSS05930N	June 2017 to April 2022	69.46	156.00	86.54
50		GVSS05935N	June 2017 to April 2022	104.94	236.25	131.31
51		GVSS08743N	June 2017 to April 2022	15.55	36.00	20.45
52		GVSS08744N	June 2017 to April 2022	15.55	36.00	20.45
53		GVSS08745N	June 2017 to April 2022	34.24	76.50	42.26
54		JHSS010186	June 2017 to April 2022	34.24	76.50	42.26
55		JHSS010187	June 2017 to April 2022	34.24	76.50	42.26
56		MMSS09383N	June 2017 to May 2022	64.89	149.95	85.06
57		MMSS112071	March 2019 to April 2022	7.29	15.75	8.46
58		MMSS112072	March 2019 to April 2022	7.29	15.75	8.46
59		MMSS112073	March 2019 to April 2022	7.29	15.75	8.46
60		MPSS002124	June 2017 to May 2021	13.57	31.85	18.28
61		MPSS002125	June 2017 to April 2022	33.52	75.00	41.48
62		SSSS008847	March 2018 to April 2022	31.71	69.00	37.29
63		STSS007204	June 2017 to April 2022	33.52	75.00	41.48
64		STSS007205	March 2018 to April 2022	31.71	69.00	37.29
65		WTSS009100	June 2017 to April 2022	34.24	76.50	42.26
66		JSS000014N	April 2018 to March 2019	22.71	52.50	29.79
67		JSS000429N	April 2018 to March 2019	18.94	43.75	24.81
68		JSS002060N	April 2018 to March 2019	1.87	4.25	2.38
Total				2,686.24	6,427.45	3,741.21

(Source: compiled from data furnished by JBVNL)

Appendix-XIII*(Referred to in paragraph 2.2.9.12; page: 49)***A. Details of nine consumers whose billing had been stopped midway**

Sl. No.	ESD	Consumer number	Period	Amount (₹ in lakh)
1	Madhupur	GVSS05647N	April 2018 to March 2019	7.70
2		GVSS05648N	April 2018 to March 2019	7.70
3		GVSS05649N	April 2018 to March 2019	7.70
4		GVSS05650N	April 2018 to March 2019	7.70
5		GVSS05651N	April 2018 to March 2019	7.70
6		GVSS05652N	April 2018 to March 2019	7.70
7	Deoghar	JS000014N	April 2019 to March 2022	183.60
8		JSS000429N	April 2019 to March 2022	156.06
9		JSS002060N	April 2019 to March 2022	18.36
Sub Total A				404.22

B. Details of five consumers whose bills had not been raised/had been partly raised

Sl. No.	ESD	Consumer number	Period	Amount (₹ in lakh)
1	Nirsa	MGS09049	January 2018 to June 2022	8.78
2	Giridih (South)	SS0001G	April 2019 to July 2022	1,250.00
3	Madhupur	GVSS00021NA	April 2018 to March 2019	55.00
4		GVSS00021NB	April 2018 to March 2019	55.00
5		GVSS05653N	April 2018 to March 2019	7.70
Sub Total B				1,376.48
Grand Total (A+B)				1,780.70

(Source: compiled from data furnished by JBVNL)

Appendix-XIV*(Referred to in paragraph 2.2.9.15; page: 51)***Short-billing of energy charges and Electricity Duty, due to application of incorrect Multiplication Factor (MF)****(₹ in lakh)**

Sl. No.	Circle	Consumer Number	MF applied for billing	MF to be applied for billing	Period of wrong application of MF	Revenue short charged against	
						Energy Charge	Electricity Duty
1	Dhanbad	BRD 554	400	1,200	June 2020 to February 2022	111.44	3.50
2		BRD 556	1,200	2,000	September 2019 to April 2021	38.03	0.32
3		BRD 569	30,000	1,20,000	August 2019 to November 2021	3,242.04	60.97
4		DHL 40	600	1,200	October 2018 to February 2022	134.55	2.41
5		GR 579	200	600	November 2018 to January 2020	10.80	0.09
6		GR 587	400	1,200	November 2018 to February 2022	27.32	0.51
7		J169/170	1,200	2,000	November 2018 to February 2022	490.39	9.21
8		NB 1732	400	600	July 2018 to February 2022	11.17	0.21
9		SND 1527	200	1,200	September 2020 to October 2020	23.82	0.16
10	Dumka	JMT 09	600	1,200	December 2017 to April 2022	103.32	5.85
11		DMK 27HT	1	1,200	August 2019	0.65	0.00
12	Giridih	GRD 93	400	600	November 2020 to June 2020	36.70	1.91
Total						4,230.23	85.14

(Source: compiled from data furnished by JBVNL)

Appendix-XV*(Referred to in paragraph 2.2.9.16; page 51)***Non-billing in cases of meter replacement for part period**

SI. No.	Circle	Consumer no.	Period of average consumption	Average consumption to be charged	Short charged (₹ in lakh)
1.	Giridih	GRD-62	01.12.2018 to 20.12.2018	4,331.18	0.25
2.		GRD-102	01.02.2021 to 25.02.2021	40,660.71	2.24
3.	Gumla	L-12577	01.11.2020 to 09.11.2020	11,751	0.65
4.		GH-337	01.06.2019 to 24.06.2019	17,477.04	0.96
5.	Dhanbad	NR425	01.11.2019 to 12.11.2019	46,565	2.62
6.		NR394	01.01.2019 to 21.01.2019	36,515	0.23
7.		NR422	01.10.2018 to 29.10.2018	32,764	1.88
8.		BRD521	01.03.2019 to 06.03.2019 07.03.2019 to 31.03.2019 as per meter reading	3,672 28,200	1.49
9.		BRD537	01.10.2020 to 16.10.2020 17.10.2020 to 31.10.2020 as per meter reading	50,781 58,626	1.11
10.		BRD554	April 2020 to 12.05.2020	96,628	5.31
11.		BRD 569	May 2019 to 03.07.2019	5,44,400	21.47
12.		BRD602	01.05.2019 to 16.05.2019 17.05.2019 to 31.05.2019 as per meter reading	13,653 14,904	0.31
13.		BRD615	01.01.2019 to 17.01.2019 18.01.2019 to 31.01.2019 as per meter reading	7,042 8,688	0.50
14.		DH1736	01.09.2019 to 13.09.2019 17.09.2019 to 30.09.2019 as per meter reading	16,058 20,700	0.33
15.		J28/32	01.12.2018 to 14.12.2018	4,13,131 10,800	1.39

Appendix-XV*(Referred to in paragraph 2.2.9.16; page 51)***Non-billing in cases of meter replacement for part period**

SI. No.	Circle	Consumer no.	Period of average consumption	Average consumption to be charged	Short charged (₹ in lakh)
			15.12.2018 to 31.12.2018 as per meter reading		
16.		NR551	October 2018 to 07.11.2018	1,51,162	8.82
17.		NR525	31.01.2020	1,22,816 in December 2019, Upto 30 January 2020- 1,18,854 31 st January 2020- 10,452	0.67
18.	Dumka	JMT1HT	04.01.2019	13,11,960	1.80
19.		DMK10HT	17.12.2015	42,510	1.22
20.		JMT09HT	20.12.2017	40,292	1.59
21.		DMK21HT	12.05.2018	Meter replaced but meter reading from 05.05.2018 was not considered.	0.44
22.		DMK27HT	26.06.2019	10,488	0.42
Total					55.25

(Source: compiled from data furnished by JBVNL)

Appendix-XVI
(Referred to in paragraph 2.2.9.16; page: 51)
Short-billing of energy charges on ad hoc basis

Sl. No.	Circle	Consumer no.	Month of defect	Average consumption to be charged	Average consumption charged per month	Monthly unit short charged	Loss of revenue (₹ in lakh)
1	Dhanbad	KD443	August 2019 to 12 January 2021	95,520	95,520 from April 2019 to July 2019 and 65,016 units from August 2019 to 11 January 2021	30,504	29.14
2		NR 393	March 2020 to December 2020	1,02,000	1,00,851 in March 2020 and 78,624 per month from April 2020 to December 2020	1,149 23,376	11.63
3		NR471	May 2019 to December 2020	1,36,068	0 unit in May 2019, 1,36,068 units per month in June & July 2019 and 63720 units per month from August 2019	1,36,068 0 72,348	75.13
4	Ramgarh	HTS 19235	August 2019 to June 2020	5,950	5,777 units per month from August 2019 to June 2020	173	0.10
5	Deoghar	JUBHT-1	May 2017 to March 2022	56,118	13,478	42,640	113.97
6		MP 1924	June 2021 to March 2022	62,592	38,544	24,048	13.23
7	Dumka	DMK 11 HT	February 2019	48,444	46,644	1,800	0.10
Total							243.30

(Source: compiled from data furnished by JBVNL)

Appendix-XVII
(Referred to in paragraph 2.2.9.16; page: 51)
Short-billing of energy charges due to wrong average billing

Sl. No.	Circle	Consumer no.	Month of defect	Average consumption to be charged	Average consumption charged	Units short charged per month	Loss of revenue (₹ in lakh)
1	Dhanbad	J171	August 2017	17,766 kwh up to April 2018	3,543	14,223	8.00
2		NR430	September 2016	3,23,900 up to April 2018	3,12,400	11,500	15.81
3		BRD569	May 2020 to November 2021	7,14,650	0 unit in May 2020 and 4,90,132 units from June 2020 to November 2021	7,14,650 2,24,518	261.58
4		KD-05	September 2020 to February 2021	1,32,830	1,30,104	2,726	0.90
5		SND 1528	August 2016 to July 2019	16,527	10,140	6,387	13.55
6	Deoghar	PBB01	December 2020	851.14	527.36	323.78	0.28
7		RBHHT00050	June 2021	3,280	2,948	332	0.18
Total							300.30

(Source: compiled from data furnished by JBVNL)

Appendix-XVIII
(Referred to in paragraph 2.2.9.20; page: 55)
Details of unassessed energy units¹

Year	Tariff	Units consumption shown against unmetered consumers (in MUs)	Revenue assessed, in case of unmetered consumers (₹ in crore)	Units consumed, considering metered billing, in case of unmetered connections, for equivalent revenue (in MUs)	Unassessed units shown (in MUs)	Revenue, if billed under the metered category (₹ in crore)	Value of unassessed units (₹ in crore)
2018-19	DSI(a)	464.44	56.30	117.71	346.73	204.35	148.05
	DSI(b)	2500.90	216.18	391.41	2109.49	1,187.93	971.75
	NDS	75.76	5.43	9.84	65.92	35.98	30.55
	Irrigation	195.87	25.49	48.43	147.43	97.93	72.44
	Total	3236.97	303.40	567.39	2669.57	1,526.19	1,222.79
2019-20	DSI(a)	208.66	41.22	65.95	142.71	119.98	78.76
	DSI(b)	1782.64	163.38	261.41	1521.23	1,025.02	861.64
	NDS	57.84	4.62	7.40	50.44	33.26	28.64
	Irrigation	169.97	26.69	50.70	119.26	84.98	58.29
	Total	2219.11	235.91	385.46	1833.64	1,263.24	1,027.33
2020-21	DSI(a)	115.75	20.13	32.21	83.54	66.56	46.43
	DSI(b)	972.05	61.12	97.80	874.25	558.93	497.81
	NDS	33.83	0.48	0.77	33.06	19.45	18.97
	Irrigation	120.48	20.10	38.19	82.29	60.24	40.14
	Total	1242.11	101.83	168.97	1073.14	705.18	603.35
Grand Total		6,698.19	641.14	1,121.82	5,576.35	3,494.61	2,853.47

(Source: compiled from data furnished by JBVNL)

¹ Excess energy units, shown by the Company against unmetered consumers.

Appendix-XIX
(Referred to in paragraph 2.2.9.20; page: 55)
Aggregate Technical and Commercial (AT&C) losses

COMPUTATION OF AT&C LOSS					
PARTICULARS		2018-19	2019-20	2020-21	2021-22
A	Gross energy purchased (MU)	12,860.36	12,707.61	13,290.20	Data of revenue assessment and subsidy provided to unmetered DSI-(A), DSI-(B), NDS-I And IAS-I was not furnished to audit.
B	Transmission losses (MU)	856.21	606.18	1,051.40	
C	Net input energy (MU)	12,004.16	12,101.42	12,238.80	
D	Total units sold (MU) (<i>per cent</i> of C)	9,277.55 (77)	9,314.89 (77)	7,913.41 (65)	
E	Unassessed units (MU) (Appendix XVIII)	2,669.57	1,833.64	1,073.14	
F	Total actual units sold (MU) (<i>per cent</i> of C) (D – E)	6,607.98 (55)	7,481.26 (62)	6,840.27 (56)	
G	Total revenue from sale of energy, including revenue grant ² (₹ in crore)	5,074.10	6,405.07	5,244.98	
H	Adjusted revenue - adjustment of revenue grant (nil) ³ - (₹ in crore)	5,074.10	6,426.04	4,888.82	
I	Opening debtors for sale of energy- (₹ in crore)	5,890.81	6,283.03	7,185.18	
J	Closing debtors for sale of energy- (₹ in crore)	6,283.03	7,173.67	8,305.17	
	i) Closing debtors for sale of energy- (₹ in crore)	6,283.03	7,173.67	8,305.17	
	ii) Any write off	0.00	0.00	0.00	
K	Adjusted closing debtors- (₹ in crore) (i+ii)	6,283.03	7,173.67	7,305.17	
L	Collection efficiency (<i>per cent</i>) (H+I-K)/G	92.27	86.42	90.92	
M	Units realised (MU) (F*L) (<i>per cent</i> of F)	6,097.18 (92)	6,465.30 (86)	6,219.17 (91)	
N	Units unrealised (MU) (C-M)	5,906.98	5,636.12	6,019.63	
O	AT & C Loss (<i>per cent</i>) (N/C)	49.21	46.57	49.18	

² 2018-19-₹ 1,250 crore, and 2019-20- ₹ 600 crore.

³ 2018-19-revenue grant booked - ₹ 1,250 crore, revenue grant received-₹ 1,250 crore and 2019-20-revenue grant booked - ₹ 600 crore, revenue grant received-₹ 600 crore.

Appendix-XX

(Referred to in paragraph 2.2.10.1; page: 57)

Excess claim of subsidy

Tariff	Collection (in ₹)	Subsidy received (in ₹)	Tariff per unit (in ₹)	Subsidy per unit (in ₹)	Net receivable from consumers (in ₹)	Unit for which collection made (in unit)	Eligible subsidy (in ₹)	Excess subsidy claimed (in ₹)
1	2	3	4	5	6=(4-5)	7=(2/6)	8=(5*7)	9=(3-8)
DS-1 (a)	6,76,94,987	4,39,20,91,334	5.75	4.25	1.5	4,51,29,991	19,18,02,463	4,20,02,88,871
DS-1 (b)	35,52,14,387	3,20,63,75,045	5.75	3.9	1.85	19,20,07,777	74,88,30,329	2,45,75,44,716
IAS-I	1,02,66,257	28,29,26,087	5	4.3	0.7	1,46,66,081	6,30,64,150	21,98,61,937
IAS-II	5,39,548	19,48,333	5	3.8	1.2	4,49,623	17,08,569	2,39,764
SS-I	4,27,300	3,70,55,838	6.25	1	5.25	81,390	81,390	3,69,74,448
Total	43,41,42,479	7,92,03,96,637				25,23,34,862	1,00,54,86,901	6,91,49,09,736

(Source: compiled from data furnished by JBVNL)

Appendix-XXI*(Referred to in paragraph 2.2.10.2; page: 57)***Excess charge from consumers and excess claim of subsidy****(₹ in lakh)**

Category of consumer	Name of Division	Number of consumer	Short/excess charge from consumer	Excess subsidy claimed
DS-1 (a)	Dumka	86,042	489.18	6,828.24
	Jamtara	20,111	65.46	829.76
	Govindpur	12,285	107.51	1,004.94
	Nirsa	9	0.01	0.12
	Ramgarh	69	0.06	0.75
	Kujju	40	0.03	0.22
	Giridih (South)	7,371	16.55	154.13
	Giridih (North)	0	0	0
	Gumla	7,191	56.86	689.49
	ESD Simdega	8,048	46	585.80
	Madhupur	16,347	73.39	1,234.24
	Godda	69,254	525.66	6,595.01
Total		2,26,767	1,380.71	17,922.70
DS-1 (b)	Dumka	17,550	(93.05)	633.46
	Jamtara	16,134	(61.76)	596.56
	Govindpur	10,449	(67.55)	933.36
	Nirsa	14,929	(26.89)	271.70
	Ramgarh	6,194	(44.81)	193.18
	Kujju	6,153	(8.29)	49.47
	Giridih (South)	45,228	(139.89)	1,326.70
	Giridih (North)	39,272	(88.01)	1,357.13
	Gumla	5,087	(88.52)	1,008.89
	ESD Simdega	7,643	(71.83)	726.54
	Madhupur	20,185	(43.76)	545.05
	Godda	26,773	(128.4)	1,610.92
Total		2,15,597	(862.76)	9,252.96
Grand Total				27,175.66

(Source: compiled from data furnished by JBVNL)

Appendix-XXII

(Referred to in paragraph 3.5; page: 112)

Difference of PI payable as per the agreement *vis-à-vis* the NCDP and the excess PI paid

Financial Year	ACQ (in MT)	Lifted Quantity ⁴ (in MT)	Lift Allotment ⁵ (in percentage)	PI payment made, as per agreement			PI payment, if provision had been made as per NCDP		
				Lifting (per cent)	Quantity (in MT)	Amount (in ₹)	Lifting (per cent)	Quantity (in MT)	Amount (in ₹)
2015-16	20,00,000	21,51,051.86	107.55	90-95	1,00,000	1,11,45,700	90-95	0	0
				95-100	1,00,000	2,22,91,400	95-100	0	0
				Above 100	1,51,051.86	6,73,43,148.60	Above 100	1,51,051.86	6,73,43,148.64
				Basic PI		10,07,80,249	Basic PI		6,73,43,148.64
				Central Excise Duty		60,46,814.92	Central Excise Duty		40,40,588.918
				Total		10,68,27,064	Total		7,13,83,737.56
				Service tax		53,41,353.18	Service tax		35,69,186.878
				Total PI paid		11,21,68,417	Total PI payable		7,49,52,924.44
2012-13	20,00,000	20,72,120.54	103.61	90-95	1,00,000	1,76,21,605	90-95	0	0
				95-100	1,00,000	3,52,43,209	95-100	0	0
				Above 100	72,120.54	5,08,35,186	Above 100	72,120.54	5,08,35,186
				Total PI paid		10,37,00,000	Total PI payable		5,08,35,186
				Grand Total PI Paid	21,58,68,417	Grand Total PI payable	12,57,88,110.40		
Excess PI paid due to non-consideration of provisions of NCDP								9,00,80,306.30	

⁴ Actual quantity of coal lifted by the company at the seller's (CCL) end.

⁵ Quantity of coal lifted by the purchaser in percentage with respect to the ACQ.