

Annexure-1

(Referred to in paragraphs 1.3, 1.4, 1.5 & 1.17)

Statement showing particulars of up to date capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government companies and Statutory corporations

(Figures in columns 3(a) to 4(f) are Rupees in lakh)

| Sl. No | Sector and name of the Company/ Corporation | Paid-up capital as at the end of the current year (Figures in brackets indicate share application money) | | | | | Equity/ Loans received out of Budget during the year | | Other loans received during the year | Loans outstanding at the close of 2005-06 (Consisting of long term loans only) | | | Debt equity ratio for 2005-06 4(f)/ 3(e) (previous year) |
|-----------|--|--|--------------------|-------------------|--------|----------------------|--|--------|--------------------------------------|--|--------|----------|--|
| | | State Government | Central Government | Holding Companies | Others | Total | Equity | Loans | | Government | Others | Total | |
| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
| A. | Working Government companies | | | | | | | | | | | | |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | |
| 1 | West Bengal State Seed Corporation Limited | 250.00 | - | - | - | 250.00 | - | - | - | 2,600.00 | - | 2,600.00 | 10.4:1 (10.4:1) |
| 2 | West Bengal Tea Development Corporation Limited | 2,638.74 (228.74) | - | - | - | 2,638.74 (228.74) | - (228.74) | 470.00 | - | 6,682.99 | 20.00 | 6,702.99 | 2.34:1 (2.37:1) |
| 3 | West Bengal Plywood and Allied Products Limited | 9.00 | - | - | - | 9.00 | - | 37.25 | - | 2,661.33 | - | 2,661.33 | 295.70:1 (291.56:1) |
| 4 | West Bengal Agro Industries Corporation Limited | 571.50 | 269.02 | - | - | 840.52 | - | - | - | 1,522.84 | - | 1,522.84 | 1.81:1 (1.81:1) |
| 5 | West Bengal State Minor Irrigation Corporation Limited | 1,165.00 | - | - | - | 1,165.00 | - | - | - | - | 16.37 | 16.37 | 0.01:1 (0.05:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|------------------------------|---------------|----------|--------------|------------------------------|---------------------------|---------------|----------|------------------|---------------|------------------|----------------------------|
| 6 | West Bengal State Food Processing and Horticulture Development Corporation Limited | 97.00 | - | - | - | 97.00 | - | - | - | 221.04 | - | 221.04 | 2.28:1 (2.28:1) |
| 7 | West Bengal Dairy and Poultry Development Corporation Limited | 499.84 (115.00) | - | - | - | 499.84 (115.00) | - (115.00) | - | - | 57.50 | 111.69 | 169.19 | 0.28:1 (0.33:1) |
| 8 | The State Fisheries Development Corporation Limited | 270.00 | - | - | - | 270.00 | - | - | - | 173.47 | 85.95 | 259.42 | 0.96:1 (0.96:1) |
| 9 | West Bengal Fisheries Corporation Limited | 185.00 | - | - | 15.00 | 200.00 | - | - | - | 30.00 | - | 30.00 | 0.15:1 (-) |
| | Sector wise total | 5,686.08 (343.74) | 269.02 | - | 15.00 | 5,970.10 (343.74) | - (343.74) | 507.25 | - | 13,949.17 | 234.01 | 14,183.18 | 1.83:1 (2.29:1) |
| | INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | |
| 10 | West Bengal Ceramic Development Corporation Limited | 292.64 | - | - | - | 292.64 | - | 107.00 | - | 2,569.99 | - | 2,569.99 | 8.78:1 (8.42:1) |
| 11 | Greater Calcutta Gas Supply Corporation Limited | 3,014.00 (618.95) | - | - | - | 3,014.00 (618.95) | - (618.95) | 525.00 | - | 10,600.37 | - | 10,600.37 | 2.92:1 (3.34:1) |
| 12 | The West Bengal Small Industries Development Corporation Limited | 2,396.23 (25.00) | - | - | - | 2,396.23 (25.00) | 25.00 (25.00) | - | - | 1,279.33 | 123.00 | 1,402.33 | 0.58:1 (0.59:1) |
| 13 | The West Bengal State Leather Industries Development Corporation Limited | 394.73 | - | - | - | 394.73 | - | - | - | 234.40 | - | 234.40 | 0.59:1 (0.59:1) |
| | Sector wise total | 6,097.60 (643.95) | - | - | - | 6,097.60 (643.95) | 25.00 (643.95) | 632.00 | - | 14,684.09 | 123.00 | 14,807.09 | 2.20:1 (2.33:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|---|---------------------------------|------|--------|--------------|---------------------------------|------|-----------------|-------------|------------------|-----------------|------------------|----------------------------|
| | ENGINEERING | | | | | | | | | | | | |
| 14 | Neo Pipes and Tubes Company Limited | 220.00 | - | - | - | 220.00 | - | 44.02 | - | 2,757.55 | - | 2,757.55 | 12.53:1 (12.45:1) |
| 15 | Britannia Engineering Limited | 1,028.38 | - | - | - | 1,028.38 | - | 178.81 | - | 5,589.87 | - | 5,589.87 | 5.44:1 (5.26:1) |
| 16 | National Iron and Steel Company (1984) Limited | 50.00 (1,150.00) | - | - | - | 50.00 (1,150.00) | - | 304.52 | - | 7,606.54 | 96.00 | 7,702.54 | 6.42:1 (6.17:1) |
| 17 | The Carter Pooler Engineering Company Limited | 95.00 | - | - | - | 95.00 | - | 67.54 | - | 2,069.24 | - | 2,069.24 | 21.78:1 (21.07:1) |
| 18 | The Shalimar Works(1980) Limited | 125.01 (0.49) | - | - | - | 125.01 (0.49) | - | 708.99 | 0.09 | 6,252.65 | 7.97 | 6,260.62 | 49.89:1 (44.17:1) |
| 19 | The Electro Medical and Allied Industries Limited | 1,639.97 | - | - | - | 1,639.97 | - | - | - | 105.04 | 1,500.00 | 1,605.04 | 0.98:1 (0.98:1) |
| 20 | Westinghouse Saxby Farmer Limited | 38,686.92 | - | - | 12.25 | 38,699.17 | - | 151.93 | - | 1,024.29 | - | 1,024.29 | 0.03:1 (0.02:1) |
| | Sector wise total | 41,845.28 (1,150.49) | - | - | 12.25 | 41,857.53 (1,150.49) | - | 1,455.81 | 0.09 | 25,405.18 | 1,603.97 | 27,009.15 | 0.63:1 (0.67:1) |
| | ELECTRONICS | | | | | | | | | | | | |
| 21 | West Bengal Electronics Industry Development Corporation Limited | 19,571.36 | - | - | 171.00 | 19,742.36 | - | 300.00 | - | 300.00 | - | 300.00 | 0.02:1 (0.19:1) |
| 22 | Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited) | - | - | 83.54 | - | 83.54 | - | - | - | - | 271.55 | 271.55 | 3.25:1 (3.25:1) |
| 23 | Webel Power Electronics Limited (subsidiary of WBEIDC Limited) | - | - | 66.28 | 2.89 | 69.17 | - | - | - | - | - | - | - (-) |
| 24 | Webel Mediatronics Limited (subsidiary of WBEIDC Limited) | - | - | 404.00 | - | 404.00 | - | - | - | - | 57.00 | 57.00 | 0.14:1 (2.22:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|------------------|----------|-----------------|---------------|------------------|----------|-----------------|---------------|------------------|-----------------|------------------|------------------------------|
| 25 | Webel Informatics Limited (subsidiary of WBEIDC Limited) | - | - | 39.60 | - | 39.60 | - | - | 78.63 | - | 368.46 | 368.46 | 9.30:1 (7.32:1) |
| 26 | Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited) | - | - | 507.12 | 295.12 | 802.24 | - | - | 640.87 | - | 2,300.09 | 2,300.09 | 2.87:1 (2.06:1) |
| 27 | Webel Technology Limited (subsidiary of WBEIDC Limited) | - | - | 100.40 | - | 100.40 | - | - | - | - | 95.00 | 95.00 | 0.95:1 (1.27:1) |
| 28 | Webel Toolsind Limited (subsidiary of WBEIDC Limited) | - | - | 20.40 | 13.60 | 34.00 | - | - | 136.33 | - | 1,011.40 | 1,011.40 | 29.75:1 (25.74:1) |
| | Sector wise total | 19,571.36 | - | 1,221.34 | 482.61 | 21,275.31 | - | 300.00 | 855.83 | 300.00 | 4,103.50 | 4,403.50 | 0.21:1 (0.40:1) |
| | TEXTILES | | | | | | | | | | | | |
| 29 | The Kalyani Spinning Mills Limited | 883.65 | - | - | - | 883.65 | - | 1,082.37 | - | 19,299.06 | - | 19,299.06 | 21.84:1 (20.62:1) |
| 30 | Mayurakshi Cotton Mills (1990) Limited | 316.35 | - | - | - | 316.35 | - | 70.53 | - | 1,021.87 | - | 1,021.87 | 3.23:1 (3.01:1) |
| 31 | West Bengal Agro-Textiles Corporation Limited | 142.00 | - | - | - | 142.00 | - | 183.72 | - | 7,210.99 | - | 7,210.99 | 50.78:1 (49.49:1) |
| 32 | The West Dinajpur Spinning Mills Limited | 889.43 | - | - | - | 889.43 | - | 251.39 | - | 3,134.21 | - | 3,134.21 | 3.52:1 (3.24:1) |
| | Sector wise total | 2,231.43 | - | - | - | 2,231.43 | - | 1,588.01 | - | 30,666.13 | - | 30,666.13 | 13.74:1 (13.03:1) |
| | HANDLOOM AND HANDICRAFTS | | | | | | | | | | | | |
| 33 | West Bengal Handloom and Powerloom Development Corporation Limited | 2,329.40 | 372.56 | - | 2.14 | 2,704.10 | - | - | - | 112.30 | 280.16 | 392.46 | 0.15:1 (0.15:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|--------------------------|---------------|---------------|---------------|--------------------------|---------------------|---------------|-----------------|---------------|------------------|------------------|------------------------------|
| 34 | West Bengal Handicrafts Development Corporation Limited | 1,062.00 | 78.00 | - | - | 1,140.00 | 95.00 | 10.00 | - | 109.75 | - | 109.75 | 0.10:1 (0.10:1) |
| | Sector wise total | 3,391.40 | 450.56 | - | 2.14 | 3,844.10 | 95.00 | 10.00 | - | 222.05 | 280.16 | 502.21 | 0.13:1 (0.13:1) |
| | FOREST | | | | | | | | | | | | |
| 35 | West Bengal Forest Development Corporation Limited | 552.75 | 70.00 | - | - | 622.75 | - | - | - | - | 500.00 | 500.00 | 0.80:1 (1.61:1) |
| | Sector wise total | 552.75 | 70.00 | - | - | 622.75 | - | - | - | - | 500.00 | 500.00 | 0.80:1 (1.61:1) |
| | MINING | | | | | | | | | | | | |
| 36 | West Bengal Mineral Development and Trading Corporation Limited | 443.07 | - | - | - | 443.07 | - | 505.92 | - | - | 4,401.28 | 4,401.28 | 9.93:1 (8.79:1) |
| 37 | The West Bengal Projects Limited (subsidiary of WBSIC Limited) | 50.00 (2.50) | - | 111.54 | - | 161.54 (2.50) | - (2.50) | - | - | 10.00 | - | 10.00 | 0.06:1 (0.06:1) |
| | Sector wise total | 493.07 (2.50) | - | 111.54 | - | 604.61 (2.50) | - (2.50) | 505.92 | - | 10.00 | 4,401.28 | 4,411.28 | 7.27:1 (6.46:1) |
| | AREA DEVELOPMENT | | | | | | | | | | | | |
| 38 | West Bengal Housing Infrastructure Development Corporation Limited | 1,285.00 | - | - | 165.00 | 1,450.00 | - | - | 5,500.00 | - | 19,535.15 | 19,535.15 | 13.47:1 (16.11:1) |
| 39 | West Bengal State Police Housing Corporation Limited | 2.04 | - | - | - | 2.04 | - | - | - | - | - | - | - |
| | Sector wise total | 1,287.04 | - | - | 165.00 | 1,452.04 | - | - | 5,500.00 | - | 19,535.15 | 19,535.15 | 13.45:1 (16.11:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|---------------------------------|----------|----------|----------|---------------------------------|----------------------------|----------|----------|-----------------|--------------|-----------------|------------------------------------|
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | |
| 40 | West Bengal Women Development Undertaking | 10.00 | - | - | - | 10.00 | - | - | - | - | - | - | - |
| | Sector wise total | 10.00 | - | - | - | 10.00 | - | - | - | - | - | - | - |
| | PUBLIC DISTRIBUTION | | | | | | | | | | | | |
| 41 | West Bengal Essential Commodities Supply Corporation Limited | 108.00 | - | - | - | 108.00 | - | - | - | 4,100.00 | - | 4,100.00 | 37.96:1 (37.96:1) |
| | Sector wise total | 108.00 | - | - | - | 108.00 | - | - | - | 4,100.00 | - | 4,100.00 | 37.96:1 (37.96:1) |
| | TOURISM | | | | | | | | | | | | |
| 42 | West Bengal Tourism Development Corporation Limited | 922.63 (50.00) | - | - | - | 922.63 (50.00) | - (50.00) | - | - | 92.55 | 15.00 | 107.55 | 0.11:1 (0.12:1) |
| | Sector wise total | 922.63 (50.00) | - | - | - | 922.63 (50.00) | - (50.00) | - | - | 92.55 | 15.00 | 107.55 | 0.11:1 (0.12:1) |
| | DRUGS, CHEMICALS AND PHARMACEUTICALS | | | | | | | | | | | | |
| 43 | Durgapur Chemicals Limited | 36,742.95 | - | - | - | 36,742.95 | - | 125.00 | - | 542.49 | - | 542.49 | 0.01:1 (0.01:1) |
| 44 | West Bengal Pharmaceutical and Phytochemical Development Corporation Limited | 1,685.97 | - | - | - | 1,685.97 | 61.56 | 20.00 | - | 114.00 | - | 114.00 | 0.07:1 (0.06:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|--|------|---------------|---------------|--|------------------|------------------|--------------------|--------------------|---------------------|---------------------|------------------------------------|
| 45 | Eastern Distilleries and Chemicals Limited | 20.00 | - | - | - | 20.00 | - | - | - | 660.79 | - | 660.79 | 33.04:1 (33.04:1) |
| 46 | The Infusions (India) Ltd. | 487.88 | - | - | - | 487.88 | - | 15.00 | - | 89.20 | - | 89.20 | 0.18:1 (0.29:1) |
| 47 | Gluconate Health Limited | 9,357.13 | - | - | - | 9,357.13 | - | 120.63 | - | 204.67 | - | 204.67 | 0.02:1 (0.01:1) |
| | Sector wise total | 48,293.93 | - | - | - | 48,293.93 | 61.56 | 280.63 | - | 1,611.15 | - | 1,611.15 | 0.03:1 (0.06:1) |
| | POWER | | | | | | | | | | | | |
| 48 | The Durgapur Projects Limited | 55,500.00 | - | - | - | 55,500.00 | 5,000.00 | 300.00 | 22,941.99 | 14,057.32 | 57,061.36 | 71,118.68 | 1.28:1 (1.84:1) |
| 49 | The West Bengal Power Development Corporation Limited | 1,85,677.22 (14,183.01) | - | - | - | 1,85,677.22 (14,183.01) | 10,000.00 | 21,464.42 | 42,505.99 | 4,03,399.25 | 79,550.17 | 4,82,949.42 | 2.42:1 (2.58:1) |
| 50 | West Bengal Rural Energy Development Corporation Limited | 1,015.50 | - | - | - | 1,015.50 | - | 7,500.00 | - | 62,089.25 | - | 62,089.25 | 61.14:1 (53.76:1) |
| 51 | New Town Electric Supply Company Limited | - | - | 408.12 | 254.69 | 662.81 | - | - | - | - | - | - | - |
| | Sector wise total | 2,42,192.72 (14,183.01) | - | 408.12 | 254.69 | 2,42,855.53 (14,183.01) | 15,000.00 | 29,264.42 | 65,447.98 | 4,79,545.82 | 1,36,611.53 | 6,16,157.35 | 2.40:1 (2.70:1) |
| | FINANCING | | | | | | | | | | | | |
| 52 | The West Bengal Industrial Development Corporation Limited | 23,259.66 | - | - | - | 23,259.66 | 225.00 | - | - | 936.00 | 22,539.59 | 23,475.59 | 1.01:1 (1.24:1) |
| 53 | West Bengal Infrastructure Development Finance Corporation Limited | 6,530.11 | - | - | - | 6,530.11 | - | - | 1,38,160.00 | - | 10,11,933.29 | 10,11,933.29 | 154.96:1 (184.44:1) |
| | Sector wise total | 29,789.77 | - | - | - | 29,789.77 | 225.00 | - | 1,38,160.00 | 936.00 | 10,34,472.88 | 10,35,408.88 | 34.76:1 (39.97:1) |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|------------------------------------|---------------|-----------------|---------------|------------------------------------|---------------------------------|------------------|--------------------|--------------------|---------------------|---------------------|----------------------------|
| | TRANSPORT | | | | | | | | | | | | |
| 54 | The Calcutta Tramways Company(1978) Limited | 2,040.13 | - | - | - | 2,040.13 | - | 330.00 | - | 17,236.75 | 551.59 | 17,788.34 | 8.72:1 (7.70:1) |
| 55 | West Bengal Surface Transport Corporation Limited | 1.00 | - | - | - | 1.00 | - | 255.00 | - | 2,123.10 | 339.66 | 2,462.76 | 2,462.76:1 (0.69:1) |
| 56 | West Bengal Transport Infrastructure Development Corporation Limited | 5.00 (305.07) | - | - | - | 5.00 (305.07) | - | - | - | - | 214.80 | 214.80 | 0.69:1 (0.78:1) |
| | Sector wise total | 2,046.13 (305.07) | - | - | - | 2,046.13 (305.07) | - | 585.00 | - | 19,359.85 | 1,106.05 | 20,465.90 | 8.71:1 (3.52:1) |
| | MISCELLANEOUS | | | | | | | | | | | | |
| 57 | Silpabarta Printing Press Limited (subsidiary of WBSIC Limited) | 18.00 | - | 71.45 | - | 89.45 | - | - | - | - | 12.61 | 12.61 | 0.11:1 (0.11:1) |
| 58 | West Bengal Film Development Corporation Limited | 519.70 | - | - | - | 519.70 | - | 44.47 | - | 1,292.97 | - | 1,292.97 | 2.49:1 (3.33:1) |
| 59 | Basumati Corporation Limited | 10.00 | - | - | - | 10.00 | - | 200.71 | - | 3,519.63 | - | 3,519.63 | 351.96:1 (331.89:1) |
| 60 | Saraswaty Press Limited | 550.00 | - | - | - | 550.00 | - | - | - | - | - | - | - |
| | Sector wise total | 1,097.70 | - | 71.45 | - | 1,169.15 | - | 245.18 | - | 4,812.60 | 12.61 | 4,825.21 | 4.13:1 (4.28:1) |
| | Total- A (All sector wise Government companies) | 4,05,616.89 (16,678.76) | 789.58 | 1,812.45 | 931.69 | 4,09,150.61 (16,678.76) | 15,406.56 (1,040.19) | 35,374.22 | 2,09,963.90 | 5,95,694.59 | 12,03,001.61 | 17,98,696.20 | 4.22:1 (5.06:1) |
| | B Working Statutory corporations | | | | | | | | | | | | |
| | POWER | | | | | | | | | | | | |
| 1 | West Bengal State Electricity Board | 1,35,261.56 | - | - | - | 1,35,261.56 | - | 53,346.73 | 9,245.98 | 7,43,274.23 | 1,38,192.13 | 8,81,466.36 | 6.52:1 (6.27:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|---|-----------------------------|---------------|------|-----------------|-----------------------------|---------------------------|------------------|------------------|--------------------|--------------------|--------------------|------------------------------|
| | Sector wise total | 1,35,261.56 | - | - | - | 1,35,261.56 | - | 53,346.73 | 9,245.98 | 7,43,274.23 | 1,38,192.13 | 8,81,466.36 | 6.52:1 (6.27:1) |
| | TRANSPORT | | | | | | | | | | | | |
| 2 | Calcutta State Transport Corporation | 862.24 | 100.00 | - | - | 962.24 | - | 234.25 | 1,082.80 | 17,559.84 | 8,138.54 | 25,698.38 | 26.71:1 (25.76:1) |
| 3 | North Bengal State Transport Corporation | 587.04 | 482.50 | - | - | 1,069.54 | - | 1,641.00 | - | 16,670.17 | - | 16,670.17 | 15.59:1 (14.05:1) |
| 4 | South Bengal State Transport Corporation | 1,100.93 | - | - | - | 1,100.93 | - | 281.56 | - | 9,300.13 | 1,804.85 | 11,104.98 | 10.09:1 (9.73:1) |
| | Sector wise total | 2,550.21 | 582.50 | - | - | 3,132.71 | - | 2,156.81 | 1,082.80 | 43,530.14 | 9,943.39 | 53,473.53 | 17.07:1 (16.13:1) |
| | FINANCING | | | | | | | | | | | | |
| 5 | West Bengal Financial Corporation | 7,111.92 (50.00) | - | - | 1,134.91 | 8,246.83 (50.00) | 150.00 (50.00) | - | 10,185.88 | 55.00 | 35,080.86 | 35,135.86 | 4.23:1 (4.06:1) |
| 6 | West Bengal Industrial Infrastructure Development Corporation | - | - | - | - | - | - | - | - | 9,633.60 | - | 9,633.60 | - (-) |
| | Sector wise total | 7,111.92 (50.00) | - | - | 1,134.91 | 8,246.83 (50.00) | 150.00 (50.00) | - | 10,185.88 | 9,688.60 | 35,080.86 | 44,769.46 | 5.40:1 (5.25:1) |
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS | | | | | | | | | | | | |
| 7 | West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation | 7,346.04 | 6,694.41 | - | - | 14,040.45 | 400.00 | - | 1,436.42 | - | 3,604.33 | 3,604.33 | 0.26:1 (0.25:1) |
| 8 | West Bengal Minorities Development & Finance Corporation | 2,994.20 (1,259.26) | - | - | - | 2,994.20 (1,259.26) | - (944.26) | - | 2,569.00 | - | 9,355.80 | 9,355.80 | 2.20:1 (2.29:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----------|--|------------------------------------|-----------------|-----------------|-----------------|------------------------------------|---------------------------------|------------------|--------------------|---------------------|---------------------|---------------------|------------------------------|
| 9 | West Bengal Backward classes Development & Finance Corporation | 649.00 | - | - | - | 649.00 | 200.00 | - | 400.00 | - | 2,191.00 | 2,191.00 | 3.38:1 (5.14:1) |
| | Sector wise total | 10,989.24 (1,259.26) | 6,694.41 | - | - | 17,683.65 (1,259.26) | 600.00 (944.26) | - | 4,405.42 | - | 15,151.13 | 15,151.13 | 0.80:1 (0.77:1) |
| | TOURISM | | | | | | | | | | | | |
| 10 | Great Eastern Hotel Authority | - | - | - | - | - | - | - | - | 1,798.30 | - | 1,798.30 | - |
| | Sector wise total | - | - | - | - | - | - | - | - | 1,798.30 | - | 1,798.30 | - |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | |
| 11 | West Bengal State Warehousing Corporation | 380.70 | 380.70 | - | - | 761.40 | - | - | - | - | - | - | - |
| | Sector wise total | 380.70 | 380.70 | - | - | 761.40 | - | - | - | - | - | - | - |
| | Total - B (All sector-wise Statutory corporations) | 1,56,293.63 (1,309.26) | 7,657.61 | - | 1,134.91 | 1,65,086.15 (1,309.26) | 750.00 (994.26) | 55,503.54 | 24,920.08 | 7,98,291.27 | 1,98,367.51 | 9,96,658.78 | 5.99:1 (5.81:1) |
| | Grand Total (A+B) | 5,61,910.52 (17,988.02) | 8,447.19 | 1,812.45 | 2,066.60 | 5,74,236.76 (17,988.02) | 16,156.56 (2,034.45) | 90,877.76 | 2,34,883.98 | 13,93,985.86 | 14,01,369.12 | 27,95,354.98 | 4.72:1 (5.29:1) |
| C. | Non-working Government companies | | | | | | | | | | | | |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | |
| 1 | I.P.P. Limited | 0.01 (50.00) | - | - | - | 0.01 (50.00) | - | - | - | 10,230.61 | 25.80 | 10,256.41 | 205.08:1 (205.08:1) |
| 2 | The West Bengal Livestock Processing Development Corporation Limited | 167.00 | 25.00 | - | - | 192.00 | - | - | - | - | - | - | - |
| | Sector wise total | 167.01 (50.00) | 25.00 | - | - | 192.01 (50.00) | - | - | - | 10,230.61 | 25.80 | 10,256.41 | 42.38:1 (40.70:1) |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----|--|--------------|----------|---------------------------|---------------------------|----------------------------|----------|----------|----------|-----------------|-----------------|-----------------|------------------------------|
| | INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | |
| 3 | Krishna Silicate & Glass (1987) Limited | Nominal | - | - | - | Nominal | - | - | - | 5,292.00 | - | 5,292.00 | - |
| 4 | Pulver Ash Projects Limited (Subsidiary of WBSIC Limited) | - | - | 109.52 (67.19) | 105.23 (48.74) | 214.75 (115.93) | - | - | - | - | 1,300.00 | 1,300.00 | 3.93:1 (3.93:1) |
| 5 | Apollo Zipper India Limited | 80.87 | - | - | - | 80.87 | - | - | - | - | - | - | - (1,905.50:1) |
| | Sector wise total | 80.87 | - | 109.52 (67.19) | 105.23 (48.74) | 295.62 (115.93) | - | - | - | 5,292.00 | 1,300.00 | 6,592.00 | 16.02:1 (25.62:1) |
| | ELECTRONICS | | | | | | | | | | | | |
| 6 | Webel Video Devices Limited (subsidiary of WBEIDC Limited) | - | - | 480.00 | - | 480.00 | - | - | - | - | - | - | - |
| 7 | Webel Carbon and Metal Film Resistors Limited (subsidiary of WBEIDC Limited) | - | - | 54.16 | 18.85 | 73.01 | - | - | - | - | - | - | - |
| 8 | Webel Multimedia Limited (subsidiary of Webel Mediatronics Limited) | - | - | 82.00 | - | 82.00 | - | - | - | - | - | - | - (2.39:1) |
| 9 | Webel Capacitors Limited (subsidiary of WBEIDC Limited) | - | - | 471.16 | 253.86 | 725.02 | - | - | - | - | - | - | - |
| 10 | Webel Crystals Limited (subsidiary of WBEIDC Limited) | - | - | 163.58 | 4.95 | 168.53 | - | - | - | - | - | - | - (4.07:1) |
| | Sector wise total | - | - | 1,250.90 | 277.66 | 1,528.56 | - | - | - | - | - | - | - (0.14:1) |
| | FOREST | | | | | | | | | | | | |
| 11 | West Bengal Wasteland Development Corporation Limited | 24.00 | - | - | 10.00 | 34.00 | - | - | - | - | - | - | - |

| (1) | (2) | 3(a) | 3(b) | 3(c) | 3(d) | 3(e) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 4(f) | (5) |
|-----------|--|------------------------------------|-----------------|-----------------------------|-----------------------------|------------------------------------|---------------------------------|------------------|--------------------|---------------------|---------------------|---------------------|----------------------------|
| | Sector wise total | 24.00 | - | - | 10.00 | 34.00 | - | - | - | - | - | - | - |
| | SUGAR | | | | | | | | | | | | |
| 12 | West Bengal Sugar Industries Development Corporation Limited | 1,516.74 | - | - | 7.00 | 1,523.74 | - | 280.35 | - | 4,576.27 | - | 4,576.27 | 3.00:1 (3.10:1) |
| 13 | Sundarban Sugarbeet Processing Company Limited | 26.00 (74.00) | - | - | - | 26.00 (74.00) | - | - | - | 326.61 | - | 326.61 | 3.27:1 (3.14:1) |
| | Sector wise total | 1,542.74 (74.00) | - | - | 7.00 | 1,549.74 (74.00) | - | 280.35 | - | 4,902.88 | - | 4,902.88 | 3.02:1 (3.27:1) |
| | MISCELLANEOUS | | | | | | | | | | | | |
| 14 | Lime Light Industries(Private) Limited (subsidiary of WBSIC Limited) | - | - | 3.00 | - | 3.00 | - | - | - | - | - | - | - |
| | Sector wise total | - | - | 3.00 | - | 3.00 | - | - | - | - | - | - | - |
| | Total C (All sector wise non working Government companies) | 1,814.62 (124.00) | 25.00 | 1,363.42 (67.19) | 399.89 (48.74) | 3,602.93 (239.93) | - | 280.35 | - | 20,425.49 | 1,325.80 | 21,751.29 | 5.66:1 (6.76:1) |
| D. | Non-working Statutory corporations | N | I | L | | | | | | | | | |
| | Grand total (C + D) | 1,814.62 (124.00) | 25.00 | 1,363.42 (67.19) | 399.89 (48.74) | 3,602.93 (239.93) | - | 280.35 | - | 20,425.49 | 1,325.80 | 21,751.29 | 5.66:1 |
| | Grand total (A+B+C+D) | 5,63,725.14 (18,112.02) | 8,472.19 | 3,175.87 (67.19) | 2,466.49 (48.74) | 5,77,839.69 (18,227.95) | 16,156.56 (2,034.45) | 91,158.11 | 2,34,883.98 | 14,14,411.35 | 14,02,694.92 | 28,17,106.27 | 4.73:1 (5.30:1) |

Note: (i) Except in respect of Companies/ Corporations which finalised their accounts for 2005-06 (Serial Nos. - A-3,4,8,11,12,14,15,16,17,18,20,21,22,24,25,27,36,38,43,44,45,48,49,51,56,58,59 & 60, B - 1,5 & 8, C-5) figures are provisional and as given by the Companies/ Corporations

The figure as per Finance Accounts in respect of Grand Total (A+B+C+D) of column 3(a) is Rs 5,17,704.64 lakh and 4(d) is Rs 14,23,131.13 lakh, the difference is under reconciliation.

Annexure - 2

(Referred to in paragraphs 1.6, 1.7, 1.13, 1.19 & 1.20)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Figures in column 7 to 12 are Rupees in lakh)

| Sl. No. | Sector and name of the Company/ Corporation | Name of Department | Date of incorporation | Period of accounts | Year in which Accounts Finalised | Net profit(+)/ Loss(-) | Net impact of Audit comments | Paid-up capital | Accumulated profit(+)/ loss(-) | Capital employed (A) | Total Return on capital employed | Percentage of total return on capital employed | Arrears of Accounts in terms of years | Turnover (Rupees in lakh) | Manpower (No. of employees as on 31.03.2006) |
|---------|--|-----------------------------------|-----------------------|--------------------|----------------------------------|------------------------|------------------------------|-----------------|--------------------------------|----------------------|----------------------------------|--|---------------------------------------|---------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| A | Working Government companies | | | | | | | | | | | | | | |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | | | |
| 1 | West Bengal State Seed Corporation Limited | Agriculture | 13.11.1980 | 2004-05 | 2006-07 | (+)68.06 | - | 250.00 | (+)1,247.51 | (+)4,336.98 | (+)260.96 | 6.02 | 1 | 4,134.52 | 192 |
| 2 | West Bengal Tea Development Corporation Limited | Commerce & Industries | 04.08.1976 | 2004-05 | 2005-06 | (-)613.02 | - | 2,638.74 | (-)7,894.21 | (+)998.28 | (+)333.33 | 4.30 | 1 | 547.20 | 3,301 |
| 3 | West Bengal Plywood and Allied Products Limited | Public Enterprises | 23.10.1989 | 2005-06 | 2006-07 | (-)429.38 | (+)20.24 | 9.00 | (-)5,223.91 | (-)2,225.53 | (-)59.02 | - | - | 9.50 | - |
| 4 | West Bengal Agro Industries Corporation Limited | Water Investigation & Development | 16.08.1968 | 2005-06 | 2006-07 | (-)982.30 | - | 840.52 | (-)5,462.16 | (-)3,100.33 | (-)161.35 | - | - | 5,261.38 | 352 |
| 5 | West Bengal State Minor Irrigation Corporation Limited | Water Investigation & Development | 19.01.1974 | 2004-05 | 2005-06 | (-)24.05 | (+)16.20 | 1,165.00 | (-)1,184.32 | (+)1,080.35 | (-)24.05 | - | 1 | 171.27 | 1,236 |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-------------------------------|--|---|------------|---------|---------|--------------------|----------|-----------------|---------------------|--------------------|--------------------|----------|----------|------------------|--------------|
| 6 | West Bengal State Food Processing and Horticulture Development Corporation Limited | Food Processing Industries & Horticulture | 16.04.1986 | 2003-04 | 2006-07 | (+)2.20 | - | 97.00 | (-)330.43 | (+)29.96 | (+)32.66 | 109.01 | 2 | 429.27 | 33 |
| 7 | West Bengal Dairy and Poultry Development Corporation Limited | Animal Resource Development | 04.02.1969 | 2001-02 | 2006-07 | (-)8.59 | - | 473.84 | (-)247.76 | (+)464.56 | (+)22.33 | 4.81 | 4 | 1,424.71 | 213 |
| 8 | The State Fisheries Development Corporation Limited | Fisheries | 31.03.1966 | 2005-06 | 2006-07 | (+)51.23 | - | 270.00 | (-)778.41 | (-)47.78 | (+)93.49 | - | - | 475.41 | 600 |
| 9 | West Bengal Fisheries Corporation Limited | Fisheries | 27.03.1980 | 2004-05 | 2006-07 | (+)58.68 | - | 200.00 | (-)202.61 | (+)32.22 | (+)58.68 | 182.12 | 1 | 102.96 | 111 |
| Sector wise total | | | | | | (-)1,877.17 | - | 5,944.10 | (-)20,076.30 | (+)1,568.71 | (+)557.03 | - | - | 12,556.22 | 6,038 |
| INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | | | | |
| 10 | West Bengal Ceramic Development Corporation Limited | Cottage & Small Scale Industries | 31.03.1976 | 2002-03 | 2003-04 | (-)488.95 | - | 292.64 | (-)4,471.74 | (-)1,953.84 | (-)185.68 | - | 3 | 11.06 | 82 |
| 11 | Greater Calcutta Gas Supply Corporation Limited | Commerce & Industries | 23.12.1987 | 2005-06 | 2006-07 | (-)1844.82 | - | 3,632.95 | (-)15,487.72 | (-)3,959.98 | (-)421.55 | - | - | 2,108.64 | 474 |
| 12 | The West Bengal Small Industries Development Corporation Limited | Cottage & Small Scale Industries | 23.03.1961 | 2005-06 | 2006-07 | (-)441.04 | - | 2,421.23 | (-)4,383.85 | (-)1,544.78 | (-)265.04 | - | - | 1,730.33 | 273 |
| 13 | The West Bengal State Leather Industries Development Corporation Limited | Cottage & Small Scale Industries | 03.03.1976 | 2002-03 | 2006-07 | (-)217.52 | - | 388.23 | (-)1,791.16 | (+)155.15 | (-)217.52 | - | 3 | 331.65 | 164 |
| Sector wise total | | | | | | (-)2,992.33 | - | 6,735.05 | (-)26,134.47 | (-)7,303.45 | (-)1,089.79 | - | - | 4,181.68 | 993 |
| ENGINEERING | | | | | | | | | | | | | | | |
| 14 | Neo Pipes and Tubes Company Limited | Public Enterprises | 12.01.1983 | 2005-06 | 2006-07 | (+)124.47 | - | 220.00 | (-)6,358.92 | (-)3,870.64 | (+)148.96 | - | - | 578.76 | 90 |
| 15 | Britannia Engineering Limited | Public Enterprises | 04.04.1986 | 2005-06 | 2006-07 | (-)796.58 | - | 1,028.38 | (-)11,421.09 | (-)4,634.08 | (-)755.02 | - | - | 921.22 | 299 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|---|------------------------|------------|---------|---------|--------------------|----------|------------------|---------------------|---------------------|--------------------|----------|----------|------------------|--------------|
| 16 | National Iron and Steel Company(1984) Limited | Public Enterprises | 28.07.1980 | 2005-06 | 2006-07 | (-)1,493.74 | - | 1,200.00 | (-)16,215.88 | (-)6,351.28 | (-)389.84 | - | - | 2787.34 | 161 |
| 17 | The Carter Pooler Engineering Company Limited | Public Enterprises | 26.06.1987 | 2005-06 | 2006-07 | (-)373.21 | - | 95.00 | (-)4,346.02 | (-)1,995.62 | (-)58.43 | - | - | 40.79 | - |
| 18 | The Shalimar Works(1980) Limited | Public Enterprises | 12.01.1981 | 2005-06 | 2006-07 | (-)1,089.25 | - | 125.01 | (-)11,081.14 | (-)4,625.83 | (-)307.58 | - | - | 219.94 | 137 |
| 19 | The Electro Medical and Allied Industries Limited | Public Enterprises | 29.06.1961 | 2004-05 | 2006-07 | (-)420.41 | (-)56.02 | 1,639.97 | (-)1,671.59 | (+)1,836.95 | (-)204.63 | - | 1 | 449.87 | 166 |
| 20 | Westinghouse Saxby Farmer Limited | Public Enterprises | 14.07.1969 | 2005-06 | 2006-07 | (-)320.25 | - | 38,699.17 | (-)37,167.43 | (+)2,439.25 | (-)183.71 | - | - | 7,411.35 | 499 |
| | Sector wise total | | | | | (-)4,368.97 | - | 43,007.53 | (-)88,262.07 | (-)17,201.25 | (-)1,750.25 | - | - | 12,409.27 | 1,352 |
| | ELECTRONICS | | | | | | | | | | | | | | |
| 21 | West Bengal Electronics Industry Development Corporation Limited | Information Technology | 04.02.1974 | 2005-06 | 2006-07 | (-)663.81 | - | 19,742.36 | (-)13,913.60 | (+)4,738.52 | (-)599.68 | - | - | 924.07 | 108 |
| 22 | Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited) | Information Technology | 18.09.1981 | 2005-06 | 2006-07 | (+)31.39 | - | 83.54 | (-)439.39 | (+)172.16 | (+)34.83 | 20.23 | - | 258.87 | 60 |
| 23 | Webel Power Electronics Limited (subsidiary of WBEIDC Limited) | Information Technology | 17.05.1977 | 2004-05 | 2006-07 | (-)279.07 | - | 69.17 | (-)2,102.62 | (-)295.43 | (-)273.11 | - | 1 | 76.41 | 88 |
| 24 | Webel Media-tronics Limited (subsidiary of WBEIDC Limited) | Information Technology | 12.01.1981 | 2005-06 | 2006-07 | (+)71.50 | - | 404.22 | (+)211.08 | (+)1,292.30 | (+)106.15 | 8.21 | - | 2,427.77 | 63 |
| 25 | Webel Informatics Limited (subsidiary of WBEIDC Limited) | Information Technology | 25.02.1991 | 2005-06 | 2006-07 | (-)88.94 | - | 39.60 | (-)438.78 | (-)30.72 | (-)88.94 | - | - | - | 44 |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|---------------------------------|--|----------------------------------|------------|---------|---------|--------------------|-----------|------------------|---------------------|---------------------|--------------------|----------|----------|-----------------|--------------|
| 26 | Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited) | Information Technology | 29.10.1999 | 2004-05 | 2006-07 | (-)294.36 | - | 802.24 | (-)4,237.95 | (-)466.03 | (-)255.32 | - | 1 | 842.61 | 141 |
| 27 | Webel Technology Limited (subsidiary of WBEIDC Limited) | Information Technology | 16.02.2001 | 2005-06 | 2006-07 | (+)18.07 | - | 100.40 | (+)19.80 | (+)231.99 | (+)35.47 | 15.29 | - | 3,443.90 | 60 |
| 28 | Webel Toolsind Limited (subsidiary of WBEIDC Limited) | Information Technology | 28.02.1977 | 2004-05 | 2006-07 | (-)138.03 | (+)11.80 | 34.00 | (-)910.55 | (+)66.28 | (-)138.03 | - | 1 | 125.36 | 58 |
| Sector wise total | | | | | | (-)1,343.25 | - | 21,275.53 | (-)21,812.01 | (+)5,709.07 | (-)1,178.63 | - | - | 8,098.99 | 622 |
| TEXTILES | | | | | | | | | | | | | | | |
| 29 | The Kalyani Spinning Mills Limited | Cottage & Small Scale Industries | 13.01.1960 | 2003-04 | 2005-06 | (-)3,177.27 | (+)31.40 | 883.65 | (-)19,821.81 | (-)1,629.68 | (-)741.39 | - | 2 | 4,225.41 | 1,476 |
| 30 | Mayurakshi Cotton Mills (1990) Limited | Cottage & Small Scale Industries | 04.01.1992 | 2000-01 | 2005-06 | (-)164.67 | - | 282.80 | (-)926.66 | (-)168.25 | (-)103.54 | - | 5 | 410.50 | 327 |
| 31 | West Bengal Agro-Textiles Corporation Limited | Public Enterprises | 19.03.1973 | 2004-05 | 2006-07 | (-)1,185.58 | - | 142.00 | (-)14,907.22 | (-)7,733.94 | (-)272.66 | - | 1 | 1,221.31 | 571 |
| 32 | The West Dinajpur Spinning Mills Limited | Cottage & Small Scale Industries | 22.08.1975 | 2004-05 | 2006-07 | (-)797.19 | (+)40.68 | 889.43 | (-)6,955.18 | (-)3,006.47 | (-)406.37 | - | 1 | 1,649.64 | 835 |
| Sector wise total | | | | | | (-)5,324.71 | - | 2,197.88 | (-)42,610.87 | (-)12,538.34 | (-)1,523.96 | - | - | 7,506.86 | 3,209 |
| HANDLOOM AND HANDICRAFTS | | | | | | | | | | | | | | | |
| 33 | West Bengal Handloom and Powerloom Development Corporation Limited | Cottage & Small Scale Industries | 25.09.1973 | 2003-04 | 2004-05 | (-)604.28 | (+)124.00 | 2,704.10 | (-)7,185.49 | (-)70.22 | (-)561.79 | - | 2 | 3,824.28 | 627 |
| 34 | West Bengal Handicraft Development Corporation Limited (subsidiary of WBSIC Limited) | Cottage & Small Scale Industries | 01.06.1976 | 1999-00 | 2006-07 | (-)69.40 | - | 565.00 | (-)721.73 | (-)6.99 | (-)57.05 | - | 6 | 585.81 | 162 |
| Sector wise total | | | | | | (-)673.68 | - | 3,269.10 | (-)7,907.22 | (-)77.21 | (-)618.84 | - | - | 4,410.09 | 789 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|--|----------------------------------|------------|---------|---------|---------------------|----------|-----------------|---------------------|---------------------|--------------------|--------------|----------|-----------------|--------------|
| | FOREST | | | | | | | | | | | | | | |
| 35 | West Bengal Forest Development Corporation Limited | Forest | 19.07.1974 | 2004-05 | 2005-06 | (+)202.44 | - | 622.75 | (+)573.85 | (+)2,251.14 | (+)367.07 | 16.31 | 1 | 5,467.83 | 1,180 |
| | Sector wise total | | | | | (+)202.44 | - | 622.75 | (+)573.85 | (+)2,251.14 | (+)367.07 | 16.31 | - | 5,467.83 | 1,180 |
| | MINING | | | | | | | | | | | | | | |
| 36 | West Bengal Mineral Development and Trading Corporation Limited | Commerce & Industries | 23.02.1973 | 2005-06 | 2006-07 | (-)801.39 | - | 443.07 | (-)8,000.44 | (-)3,458.66 | (-)288.00 | - | - | 1,080.12 | 551 |
| 37 | The West Bengal Projects Limited (subsidiary of WBSIDC Limited) | Cottage & Small Scale Industries | 09.02.1984 | 2004-05 | 2005-06 | (-)43.77 | - | 161.54 | (-)103.49 | (+)149.22 | (-)37.43 | - | 1 | 83.09 | 120 |
| | Sector wise total | | | | | (-)845.16 | - | 604.61 | (-)8,103.93 | (-)3,309.44 | (-)325.43 | - | - | 1,163.21 | 671 |
| | AREA DEVELOPMENT | | | | | | | | | | | | | | |
| 38 | West Bengal Housing Infrastructure Development Corporation Limited | Housing | 26.04.1999 | 2005-06 | 2006-07 | (+)9.18 | - | 1,450.00 | (+)43.66 | (+)21,023.06 | (+)1,151.42 | 5.48 | - | 794.60 | 76 |
| 39 | West Bengal State Police Housing Corporation Limited | Home | 13.03.1993 | 1993-94 | 2005-06 | Pre-operative stage | - | 2.04 | Pre-operative stage | (+)0.26 | - | - | 12 | - | NA |
| | Sector wise total | | | | | (+)9.18 | - | 1,452.04 | (+)43.66 | (+)21,023.32 | (+)1,151.42 | 5.48 | - | 794.60 | 76 |
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | | |
| 40 | West Bengal Women Development Undertaking | Social welfare | 05.08.1993 | 2004-05 | 2006-07 | (+)0.77 | - | 10.00 | (+)1.75 | (+)11.75 | (+)0.77 | 6.55 | 1 | 2.67 | 11 |
| | Sector wise total | | | | | (+)0.77 | - | 10.00 | (+)1.75 | (+)11.75 | (+)0.77 | 6.55 | - | 2.67 | 11 |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|---|-----------------------|------------|---------|---------|------------------|----------|------------------|---------------------|--------------------|------------------|-------------|----------|------------------|------------|
| | PUBLIC DISTRIBUTION | | | | | | | | | | | | | | |
| 41 | West Bengal Essential Commodities Supply Corporation Limited | Food & Supplies | 15.03.1974 | 2003-04 | 2005-06 | (+)26.36 | - | 108.00 | (+)2,472.67 | (+)9,549.47 | (+)270.53 | 2.82 | 2 | 45,938.47 | 722 |
| | Sector wise total | | | | | (+)26.36 | - | 108.00 | (+)2,472.67 | (+)9,549.47 | (+)270.53 | 2.82 | | 45,938.47 | 722 |
| | TOURISM | | | | | | | | | | | | | | |
| 42 | West Bengal Tourism Development Corporation Limited | Tourism | 28.04.1974 | 2003-04 | 2005-06 | (-)71.14 | - | 887.63 | (-)822.02 | (+)223.67 | (-)67.78 | - | 2 | 828.34 | 481 |
| | Sector wise total | | | | | (-)71.14 | - | 887.63 | (-)822.02 | (+)223.67 | (-)67.78 | - | - | 828.34 | 481 |
| | DRUGS, CHEMICALS AND PHARMACEUTICALS | | | | | | | | | | | | | | |
| 43 | Durgapur Chemicals Limited | Public Enterprises | 31.03.1963 | 2005-06 | 2006-07 | (+)164.02 | - | 36,742.95 | (-)35,233.26 | (+)3,570.79 | (+)227.43 | 6.37 | - | 4,271.53 | 291 |
| 44 | West Bengal Pharmaceutical and Phyto-chemical Development Corporation Limited | Commerce & Industries | 28.03.1974 | 2005-06 | 2006-07 | (-)140.70 | - | 1,685.97 | (-)1,182.99 | (+)399.49 | (-)124.50 | - | - | 217.68 | 112 |
| 45 | Eastern Distilleries and Chemicals Limited | Public Enterprises | 16.04.1986 | 2005-06 | 2006-07 | (+)26.70 | - | 20.00 | (-)471.68 | (+)185.07 | (+)113.69 | 61.43 | - | 3,059.05 | 201 |
| 46 | The Infusions (India) Ltd. | Commerce & Industries | 22.12.1976 | 2004-05 | 2005-06 | (-)105.29 | - | 437.88 | (-)430.86 | (+)137.65 | (-)94.76 | - | 1 | 108.09 | 56 |
| 47 | Gluconate Health Limited | Public Enterprises | 30.07.1990 | 2004-05 | 2006-07 | (-)796.99 | - | 9,357.13 | (-)8,766.73 | (-)3,700.28 | (-)75.51 | - | 1 | 648.31 | 324 |
| | Sector wise total | | | | | (-)852.26 | - | 48,243.93 | (-)46,085.52 | (+)592.72 | (+)46.35 | - | - | 8,304.66 | 984 |
| | POWER | | | | | | | | | | | | | | |
| 48 | The Durgapur Projects Limited | Power | 06.09.1961 | 2005-06 | 2006-07 | (+)5,912.77 | - | 55,500.00 | (-)40,618.67 | (+)85,372.03 | (+)9,511.77 | 11.14 | - | 46,387.28 | 4,299 |
| 49 | The West Bengal Power Development Corporation Limited | Power | 05.07.1985 | 2005-06 | 2006-07 | (+)2,259.53 | - | 1,99,860.23 | (+)14,499.04 | (+)6,98,184.41 | (+)24,817.66 | 3.55 | - | 2,33,056.99 | 12,017 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|--------------------------|--|----------------------------------|------------|---------|---------|---------------------|--------------|--------------------|---------------------|------------------------|-----------------------|----------|----------|--------------------|---------------|
| 50 | West Bengal Rural Energy Development Corporation Limited | Power | 14.08.1998 | 2002-03 | 2006-07 | Pre-operative stage | - | 1,015.50 | Pre-operative stage | (+)38,441.52 | - | - | 3 | - | 38 |
| 51 | New Town Electric Supply Company Limited | Housing | 12.04.2003 | 2005-06 | 2006-07 | (+)14.30 | - | 662.81 | (+)8.73 | (+)666.61 | (+)14.30 | 2.15 | - | 3.04 | 10 |
| Sector wise total | | | | | | (+)8,186.60 | - | 2,57,038.54 | (-)26,110.90 | (+)8,22,664.57 | (+)34,343.73 | - | - | 2,79,447.31 | 16,364 |
| FINANCING | | | | | | | | | | | | | | | |
| 52 | The West Bengal Industrial Development Corporation Limited | Commerce & Industries | 06.01.1967 | 2004-05 | 2006-07 | (+)55.90 | (-)552.40 | 23,034.66 | (-)4,176.15 | (+)69,101.40 | (+)344.55 | 0.50 | 1 | 2,361.86 | 100 |
| 53 | West Bengal Infrastructure Development Finance Corporation Limited | Finance | 23.05.1997 | 2003-04 | 2006-07 | (-)5,675.24 | (-)22,194.00 | 6,530.11 | (-)4,182.09 | (+)10,31,258.46 | (+)1,07,145.29 | 10.39 | 2 | 1,08,515.01 | 15 |
| Sector wise total | | | | | | (-)5,619.34 | - | 29,564.77 | (-)8,358.24 | (+)11,00,359.86 | (+)1,07,489.84 | - | - | 1,10,876.87 | 115 |
| TRANSPORT | | | | | | | | | | | | | | | |
| 54 | The Calcutta Tramways Company(1978) Limited | Transport | 15.10.1982 | 2004-05 | 2005-06 | (-)7,002.11 | - | 2,040.13 | (-)48,202.88 | (-)26,341.05 | (-)4,891.84 | - | 1 | 3,283.00 | 7,207 |
| 55 | West Bengal Surface Transport Corporation Limited | Transport | 27.02.1989 | 2004-05 | 2005-06 | (-)813.49 | - | 3,306.13 | (-)6,259.21 | (-)506.55 | (-)553.28 | - | 1 | 601.26 | 653 |
| 56 | West Bengal Transport Infrastructure Development Corporation Limited | Transport | 10.09.1996 | 2005-06 | 2006-07 | (+)15.24 | - | 5.00 | (+)54.52 | (+)1,918.15 | (+)33.61 | 1.75 | - | 132.42 | 14 |
| Sector wise total | | | | | | (-)7,800.36 | - | 5,351.26 | (-)54,407.57 | (-)24,929.45 | (-)5,411.51 | - | - | 4,016.68 | 7,874 |
| MISCELLANEOUS | | | | | | | | | | | | | | | |
| 57 | Silpabarta Printing Press Limited (subsidiary of WBSIC Limited) | Cottage & Small Scale Industries | 23.09.1982 | 2004-05 | 2005-06 | (-)17.31 | - | 89.45 | (+)65.89 | (+)247.64 | (-)10.72 | - | 1 | 379.36 | 71 |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|---|--------------------------------|------------|-----------|---------|---------------------|-----------|--------------------|-----------------------|------------------------|-----------------------|-------------|----------|--------------------|---------------|
| 58 | West Bengal Film Development Corporation Limited | Information & Cultural Affairs | 05.07.1980 | 2005-06 | 2006-07 | (-)279.09 | - | 519.70 | (-)4,061.86 | (-)2,273.20 | (-)108.19 | - | - | 104.28 | 67 |
| 59 | Basumati Corporation Limited | Information & Cultural Affairs | 04.02.1975 | 2005-06 | 2006-07 | (-)594.90 | - | 10.00 | (-)6,642.10 | (-)3,112.47 | (-)113.51 | - | - | 542.14 | 250 |
| 60 | Saraswaty Press Limited | Public Enterprises | 21.01.1987 | 2005-06 | 2006-07 | (+)106.90 | - | 550.00 | (+)264.52 | (+)1,796.69 | (+)117.18 | 6.52 | - | 4,008.44 | 432 |
| | Sector wise total | | | | | (-)784.40 | - | 1,169.15 | (-)10,373.55 | (-)3,341.34 | (-)115.24 | - | | 5,034.22 | 820 |
| | Total- A (Working Government companies) | | | | | (-)24,127.42 | - | 4,27,481.87 | (-)3,57,972.74 | (+)18,95,253.80 | (+)1,32,145.31 | 6.95 | | 5,11,037.97 | 42,301 |
| | B. Working Statutory corporations | | | | | | | | | | | | | | |
| | POWER | | | | | | | | | | | | | | |
| 1 | West Bengal State Electricity Board | Power | 01.05.1955 | 2005-06 | 2006-07 | (-)25,675.00 | - | 1,35,262.00 | (-)5,67,889.00 | (+)3,55,481.00 | (+)11,218.00 | 3.16 | - | 5,27,204.00 | 27,031 |
| | Sector wise total | | | | | (-)25,675.00 | - | 1,35,262.00 | (-)5,67,889.00 | (+)3,55,481.00 | (+)11,218.00 | 3.16 | - | 5,27,204.00 | 27,031 |
| | TRANSPORT | | | | | | | | | | | | | | |
| 2 | Calcutta State Transport Corporation | Transport | 01.06.1960 | 2004-05 | 2006-07 | (-)11,942.99 | (+)145.27 | 962.24 | (-)52,912.68 | (-)26,716.73 | (-)9,609.16 | - | 1 | 7,508.89 | 7,606 |
| 3 | North Bengal State Transport Corporation | Transport | 07.12.1973 | 1999-2000 | 2005-06 | (-)3,038.48 | - | 1,069.55 | (-)20,879.12 | (-)7,276.49 | (-)1,387.18 | - | 6 | 4,244.43 | 5,330 |
| 4 | South Bengal State Transport Corporation | Transport | 07.12.1973 | 2004-05 | 2006-07 | (-)2,480.49 | - | 1,100.93 | (-)22,693.80 | (-)11,449.81 | (-)1,216.73 | - | 1 | 6,097.74 | 2,808 |
| | Sector wise total | | | | | (-)17,461.96 | - | 3,132.72 | (-)96,485.60 | (-)45,443.03 | (-)12,213.07 | - | | 17,851.06 | 15,744 |
| | FINANCING | | | | | | | | | | | | | | |
| 5 | West Bengal Financial Corporation | Finance | 01.03.1954 | 2005-06 | 2006-07 | (+)127.31 | - | 8,246.83 | (-)8,809.65 | (+)44,212.23 | (+)3,104.08 | 7.02 | - | 3,780.33 | 241 |
| 6 | West Bengal Industrial Infrastructure Development Corporation | Commerce and Industries | 09.11.1973 | 2003-04 | 2005-06 | (+)204.38 | (-)114.03 | - | (+)680.49 | (+)12,413.73 | (+)831.62 | 6.70 | 2 | 174.82 | 222 |
| | Sector wise total | | | | | (+)331.69 | - | 8,246.83 | (-)8,129.16 | (+)56,625.96 | (+)3,935.70 | 6.95 | - | 3,955.15 | 463 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|----------|---|----------------------------------|------------|---------|---------|---------------------|-------------|--------------------|------------------------|------------------------|-----------------------|-------------|------|---------------------|---------------|
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | | |
| 7 | West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation | Backward classes welfare | 23.07.1976 | 2002-03 | 2005-06 | (+)6.70 | (-)5,762.91 | 12,916.44 | (+)574.29 | (+)20,956.21 | (+)113.11 | 0.54 | 3 | 618.75 | 306 |
| 8 | West Bengal Minorities Development & Finance Corporation | Minorities Development & Welfare | 10.10.1995 | 2005-06 | 2006-07 | (-)254.18 | - | 4,253.46 | (-)219.44 | (+)12,375.58 | (+)1.26 | 0.10 | - | 643.66 | 18 |
| 9 | West Bengal Backward Classes Development & Finance Corporation | Backward classes welfare | 10.10.1995 | 2003-04 | 2005-06 | (-)50.61 | - | 254.00 | (+)7.76 | (+)2,071.17 | (+)7.13 | 0.34 | 2 | 75.44 | 5 |
| | Sector wise total | | | | | (-)298.09 | - | 17,423.90 | (+)362.61 | (+)35,402.96 | (+)121.50 | 0.98 | | 1,337.85 | 329 |
| | TOURISM | | | | | | | | | | | | | | |
| 10 | Great Eastern Hotel Authority | Tourism | 17.07.1980 | 2003-04 | 2005-06 | (-)510.68 | - | - | (-)2,509.90 | (-)1,114.01 | (-)340.06 | - | 2 | 420.14 | 446 |
| | Sector wise total | | | | | (-)510.68 | - | - | (-)2,509.90 | (-)1,114.01 | (-)340.06 | - | | 420.14 | 446 |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | | | |
| 11 | West Bengal State Warehousing Corporation | Public Enterprises | 31.03.1958 | 2004-05 | 2006-07 | (-)113.59 | - | 761.40 | (+)1.27 | (+)124.04 | (-)113.59 | - | 1 | 497.91 | 209 |
| | Sector wise total | | | | | (-)113.59 | - | 761.40 | (+)1.27 | (+)124.04 | (-)113.59 | - | | 497.91 | 209 |
| | Total - B (Working Statutory corporations) | | | | | (-)43,727.63 | - | 1,64,826.85 | (-)6,74,649.78 | (+)4,01,076.92 | (+)2,608.48 | 0.65 | | 5,51,266.11 | 44,222 |
| | Grand Total (A+B) | | | | | (-)67,855.05 | - | 5,92,308.72 | (-)10,32,622.52 | (+)22,96,330.72 | (+)1,34,753.79 | 5.86 | | 10,62,304.08 | 86,523 |
| C | Non working Government companies | | | | | | | | | | | | | | |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | | | |
| 1 | I.P.P.Limited | Public Enterprises | 17.07.1985 | 2002-03 | 2003-04 | (-)2,260.89 | (-)12.68 | 50.01 | (-)14,271.89 | (-)12,069.64 | (-)961.32 | - | 3 | - | - |

Audit Report (Commercial) for the year ended 31 March 2006

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|--|----------------------------------|------------|-------------------------|---------|--------------------|------------|-----------------|---------------------|---------------------|--------------------|------------------|----------|--------------|-----------|
| 2 | The West Bengal Livestock Processing Development Corporation Limited | Animal Resource | 19.04.1974 | 2004-05 | 2006-07 | (+)12.13 | - | 192.00 | (-)14.06 | (+)179.86 | (+)12.28 | 6.83 | 1 | - | NA |
| | Sector wise total | | | | | (-)2,248.76 | - | 242.01 | (-)14,285.95 | (-)11,889.78 | (-)949.04 | - | - | - | - |
| | INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | | | |
| 3 | Krishna Silicate & Glass (1987) Limited | Public Enterprises | 13.10.1998 | 2003-04 | 2005-06 | (-)925.46 | - | - | (-)7,198.66 | (-)3,668.90 | (-)363.42 | - | 2 | - | - |
| 4 | Pulver Ash Projects Limited (Subsidiary of WBSIC Limited) | Cottage & Small Scale Industries | 28.09.1989 | 2002-03 | 2006-07 | (-)105.33 | - | 330.68 | (-)821.43 | (+)810.17 | (-)105.33 | - | 3 | 15.66 | 44 |
| 5 | Appolo Zipper India Limited | Public Enterprise | 20.01.2004 | 2005-06 (upto 30.11.05) | 2006-07 | (+)252.63 | - | 80.87 | (-)1.17 | (+)79.71 | (+)482.75 | 605.63 | - | - | NA |
| | Sector wise total | | | | | (-)778.16 | - | 411.55 | (-)8,021.26 | (-)2,779.02 | (+)14.00 | - | - | 15.66 | 44 |
| | ELECTRONICS | | | | | | | | | | | | | | |
| 6 | Webel Video Devices Limited (subsidiary of WBEIDC Limited) | Information Technology | 28.08.1997 | 2004-05 | 2006-07 | (-)3,624.51 | - | 480.00 | (-)480.00 | - | (+)3,624.51 | - | 1 | 0.85 | - |
| 7 | Webel Carbon and Metal Film Resistors Limited (subsidiary of WBEIDC Limited) | Information Technology | 19.05.1980 | 2004-05 | 2006-07 | (+)449.82 | - | 73.01 | (-)73.01 | (+)19.88 | (+)449.82 | 2,262.68 | 1 | 2.98 | - |
| 8 | Webel Multimedia Limited (Subsidiary of Webel Mediatronics Limited) | Information Technology | 21.08.1998 | 2004-05 | 2005-06 | (-)49.33 | - | 82.00 | (-)82.00 | - | (-)49.33 | - | 1 | 8.90 | - |
| 9 | Webel Capacitors Limited (subsidiary of WBEIDC Limited) | Information Technology | 05.05.1981 | 2004-05 | 2005-06 | (+)1,595.61 | (-)2155.00 | 725.02 | (-)725.02 | - | (+)1,595.61 | - | 1 | 4.20 | NA |
| 10 | Webel Crystals Limited | Information Technology | 19.05.1980 | 2004-05 | 2005-06 | (+)892.25 | - | 168.53 | (-)168.53 | - | (+)892.25 | - | 1 | 2.33 | - |
| | Sector wise total | | | | | (+)6,512.86 | - | 1,528.56 | (-)1,528.56 | (+)19.88 | (+)6,512.86 | 32,760.86 | - | 19.26 | - |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
|-----|--|----------------------------------|------------|----------|---------|---------------------|----------|--------------------|------------------------|------------------------|-----------------------|-------------|----------|---------------------|---------------|
| | FOREST | | | | | | | | | | | | | | |
| 11 | West Bengal Wasteland Development Corporation Limited | Forest | 28.07.1989 | 2003-04 | 2005-06 | (+)2.29 | - | 34.34 | (+)15.39 | (+)46.79 | (+)2.29 | 4.89 | 2 | - | 2 |
| | Sector wise total | | | | | (+)2.29 | - | 34.34 | (+)15.39 | (+)46.79 | (+)2.29 | 4.89 | - | - | 2 |
| | SUGAR | | | | | | | | | | | | | | |
| 12 | West Bengal Sugar Industries Development Corporation Limited | Commerce and Industries | 30.05.1973 | 2003-04 | 2005-06 | (-)824.85 | - | 1,516.00 | (-)10,206.21 | (-)4,643.84 | (-)310.33 | - | 2 | 14.60 | 523 |
| 13 | Sundarban Sugarbeet Processing Company Limited | Public Enterprises | 12.05.1986 | 2001-02 | 2004-05 | (+)50.56 | - | 100.00 | (-)491.90 | (-)79.76 | (-)23.60 | - | 4 | - | - |
| | Sector wise total | | | | | (-)774.29 | - | 1,616.00 | (-)10,698.11 | (-)4,723.60 | (-)333.93 | - | - | 14.60 | 523 |
| | MISCELLANEOUS | | | | | | | | | | | | | | |
| 14 | Lime Light Industries(Private) Limited (subsidiary of WBSIC Limited) | Cottage & Small Scale Industries | 05.05.1983 | 1983-84 | 1986-87 | - | - | 3.00 | - | (+)10.97 | - | - | 22 | - | - |
| | Sector wise total | | | | | - | - | 3.00 | - | (+)10.97 | - | - | - | - | - |
| | Total C (Non working Government companies) | | | | | (+)2,713.94 | - | 3,835.46 | (-)34,518.49 | (-)19,314.76 | (+)5,246.18 | - | - | 49.52 | 2,184 |
| D | Non working Statutory corporations | N | I | L | | | | | | | | | | | - |
| | Grand total (C + D) | | | | | (+)2,713.94 | - | 3,835.46 | (-)34,518.49 | (-)19,314.76 | (+)5,246.18 | - | - | 49.52 | 2,184 |
| | Grand Total (A+B+C+D) | | | | | (-)65,141.11 | - | 5,96,144.18 | (-)10,67,141.01 | (+)22,77,015.96 | (+)1,39,999.97 | 6.14 | | 10,62,353.60 | 88,707 |

(A) Capital employed represents net fixed assets (including work -in-progress) plus working capital except in case of finance Companies/ Corporations where the capital employed is worked out as mean aggregate of the opening and closing balance of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

Annexure-3

(Referred to in paragraph 1.5 & 1.17)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year, subsidy receivable and guarantees outstanding at the end of March 2006

(Figure in columns 3(a) to 7 are Rupees in lakh)

| Sl. No. | Name of the Public Sector Undertaking | Grants and subsidy received during the year@ | | | | | | Guarantee received during the year and outstanding at the end of the year** | | | | | Waiver of dues during the year | | | | Loans on which moratorium allowed | Loans converted into equity during the year | |
|---------|---|--|---------|------------------|----------|--------|---------|---|------------------------|--------------------------|---|--|--------------------------------|-----------------------------|-----------------|-----------------------|-----------------------------------|---|-------|
| | | Central Government | | State Government | | Others | | Total | Cash credit from banks | Loans from other sources | Letters of credit opened by banks in respect of imports | Payment obligation under agreement with foreign consultants of contractors | Total | Loans repayment written off | Interest waived | Penal interest waived | | | Total |
| 1 | 2 | 3(a) | Subsidy | 3(b) | Subsidy | 3(c) | Subsidy | 3(d) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 |
| A. | Working Government companies | | | | | | | | | | | | | | | | | | |
| | AGRICULTURE AND ALLIED | | | | | | | | | | | | | | | | | | |
| 1 | West Bengal Tea Development Corporation Limited | - | - | - | - | - | - | - | - | (20.00) | - | - | (20.00) | - | - | - | - | - | - |
| 2 | West Bengal State Minor Irrigation Corporation Limited | - | - | 547.39 | 1,445.62 | - | - | 1,993.01 | - | (16.37) | - | - | (16.37) | - | - | - | - | - | - |
| 3 | West Bengal Dairy and Poultry Development Corporation Limited | - | - | - | - | - | - | - | - | (111.69) | - | - | (111.69) | - | - | - | - | - | - |

| 1 | 2 | 3(a) | | 3(b) | | 3(c) | | 3(d) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 |
|----|---|--------|---|--------|----------|--------|---|----------|----------|------------|------|------|------------|------|------|------|------|---|----------|
| 4 | The State Fisheries Development Corporation Limited | - | - | 540.00 | - | - | - | 540.00 | - | (85.95) | - | - | (85.95) | - | - | - | - | - | - |
| 5 | West Bengal Fisheries Corporation Limited | 591.34 | - | 118.88 | - | 980.41 | - | 1,690.63 | - | - | - | - | - | - | - | - | - | - | - |
| | INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | | | | | | | |
| 6 | The West Bengal State Leather Industries Development Corporation Limited | - | - | 165.96 | - | - | - | 165.96 | - | - | - | - | - | - | - | - | - | - | - |
| | ENGINEERING | | | | | | | | | | | | | | | | | | |
| 7 | Neo Pipes and Tubes Company Limited | - | - | - | - | - | - | - | (45.97) | - | - | - | (45.97) | - | - | - | - | - | - |
| 8 | National Iron and Steel Company Limited | - | - | - | - | - | - | - | (7.24) | - | - | - | (7.24) | - | - | - | - | - | - |
| 9 | The Shalimar Works (1980) Limited | - | - | - | - | - | - | - | (25.00) | - | - | - | (25.00) | - | - | - | - | - | - |
| 10 | The Electro Medical and Allied Industries Limited | - | - | - | (123.52) | - | - | (123.52) | (50.00) | (1,500.00) | - | - | (1,550.00) | - | - | - | - | - | - |
| | ELECTRONICS | | | | | | | | | | | | | | | | | | |
| 11 | West Bengal Electronics Industry Development Corporation Limited | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,977.57 |
| 12 | Webel Mediatronics Limited (subsidiary of WBEIDC Limited) | 10.44 | - | - | - | - | - | 10.44 | - | - | - | - | - | - | - | - | - | - | - |
| 13 | Webel Electronic Communication Systems Limited (Subsidiary of WBEIDC Limited) | 90.00 | - | - | - | - | - | 90.00 | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited) | - | - | - | 20.15 | - | - | 20.15 | - | - | - | - | - | - | - | - | - | - | - |
| | TEXTILES | | | | | | | | | | | | | | | | | | |
| 15 | The Kalyani Spinning Mills Limited | - | - | - | - | - | - | - | (254.00) | - | - | - | (254.00) | - | - | - | - | - | - |
| 16 | The West Dinajpur Spinning Mills Limited | - | - | - | - | - | - | - | (94.23) | - | - | - | (94.23) | - | - | - | - | - | - |

| 1 | 2 | 3(a) | 3(b) | 3(c) | 3(d) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 |
|----|--|--------|--------|------|--------|----------|----------------------|------|------|----------------------|------|------|------|------|---|-------|
| | HANDLOOM AND HANDI-CRAFTS | | | | | | | | | | | | | | | |
| 17 | West Bengal Handloom and Powerloom Development Corporation Limited | - | - | - | - | (366.32) | - | - | - | (366.32) | - | - | - | - | - | - |
| 18 | West Bengal Handicrafts Development Corporation Limited | - | - | - | - | (35.98) | - | - | - | (35.98) | - | - | - | - | - | - |
| | FOREST | | | | | | | | | | | | | | | |
| 19 | West Bengal Forest Development Corporation Limited | - | - | - | - | - | (500.00) | - | - | (500.00) | - | - | - | - | - | - |
| | MINING | | | | | | | | | | | | | | | |
| 20 | The West Bengal Projects Limited | - | 13.95 | - | 13.95 | - | - | - | - | - | - | - | - | - | - | - |
| | AREA DEVELOPMENT | | | | | | | | | | | | | | | |
| 21 | West Bengal Housing Infrastructure Development Corporation Limited | - | 152.40 | - | 152.40 | - | 12,000.00 (5,964.00) | - | - | 12,000.00 (5,964.00) | - | - | - | - | - | - |
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | | | |
| 22 | West Bengal Women Development Undertaking | 134.17 | 24.92 | 4.66 | 163.75 | - | 100.00 (102.47) | - | - | 100.00 (102.47) | - | - | - | - | - | - |
| | TOURISM | | | | | | | | | | | | | | | |
| 23 | The West Bengal Tourism Development Corporation Limited | - | - | 6.70 | 6.70 | - | - | - | - | - | - | - | - | - | - | - |
| | DRUGS, CHEMICALS AND PHARMACEUTICALS | | | | | | | | | | | | | | | |
| 24 | West Bengal Pharmaceutical and Phytochemical Development Corporation Limited | - | (0.76) | - | (0.76) | - | - | - | - | - | - | - | - | - | - | - |
| 25 | The Infusions (India) Limited | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50.00 |

| 1 | 2 | 3(a) | 3(b) | 3(c) | 3(d) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 |
|----|--|-----------------|---------------------------|-----------------|------------------------------------|---------------|-------------------------------------|---------------------------------|---|---|------|------|------|------|---|------------------|
| | POWER | | | | | | | | | | | | | | | |
| 26 | The Durgapur Projects Limited | - | - | - | - | - | 22,941.99 (55,880.36) | - | - | 22,941.99 (55,880.36) | - | - | - | - | - | 15,000.00 |
| 27 | The West Bengal Power Development Corporation Limited | - | - | - | - | - | 42,505.99 (79,550.15) | - | - | 42,505.99 (79,550.15) | - | - | - | - | - | 19,484.14 |
| | FINANCE | | | | | | | | | | | | | | | |
| 28 | West Bengal Industrial Development Corporation Limited | - | 153.43 | - | - | 153.43 | - | - | - | (1,530.00) | - | - | - | - | - | - |
| 29 | West Bengal Infrastructure Development Finance Corporation Limited | - | - | - | - | - | 64,000.00 (12,68,402.44) | - | - | 64,000.00 (12,68,402.44) | - | - | - | - | - | - |
| | TRANSPORT | | | | | | | | | | | | | | | |
| 30 | The Calcutta Tramways Company (1978) Limited | - | - | - | 7,857.59 | - | 7,857.59 | - | - | (551.90) | - | - | - | - | - | - |
| 31 | West Bengal Surface Transport Corporation Limited | - | - | - | 200.00 | - | 200.00 | - | - | (297.46) | - | - | - | - | - | - |
| 32 | West Bengal Transport Infrastructure Development Corporation Limited | 746.80 | - | 105.08 | - | - | 851.88 | - | - | (214.80) | - | - | - | - | - | - |
| | MISCELLANEOUS | | | | | | | | | | | | | | | |
| 33 | Saraswati Press Limited | - | - | - | - | - | 98.74 (98.74) | - | - | 98.74 (298.74) | - | - | - | - | - | - |
| | Total- A | 1,572.75 | - (0.76) | 1,822.01 | 9,530.06 (123.52) | 985.07 | 13,909.89 (124.28) | 98.74 (977.48) | 1,41,547.98 (14,14,927.59) | 1,41,646.72 (14,15,905.07) | | | | | | 37,511.71 |
| | B. Working Statutory corporations | | | | | | | | | | | | | | | |
| | POWER | | | | | | | | | | | | | | | |
| 1 | West Bengal State Electricity Board | - | - | 39,517.17 | 25,220.92 (1,01,899.00) | - | 64,738.09 (1,01,899.00) | - | - | 3,106.00 (1,38,192.13) | - | - | - | - | - | - |
| | TRANSPORT | | | | | | | | | | | | | | | |
| 2 | Calcutta State Transport Corporation | - | - | - | 10,651.45 | - | 10,651.45 | - | - | (7,489.47) | - | - | - | - | - | - |
| 3 | North Bengal State Transport Corporation | - | - | - | 8,490.00 | - | 8,490.00 | - | (30.00) | - | - | - | - | - | - | - |
| 4 | South Bengal State Transport Corporation | - | - | - | 3,212.43 | - | 3,212.43 | - | - | (1,804.85) | - | - | - | - | - | - |

Audit Report (Commercial) for the year ended 31 March 2006

| 1 | 2 | 3(a) | 3(b) | 3(c) | 3(d) | 4(a) | 4(b) | 4(c) | 4(d) | 4(e) | 5(a) | 5(b) | 5(c) | 5(d) | 6 | 7 | | |
|----------|---|-----------------|----------------------------------|------------------|--|---------------|------|------|--|-----------------------------------|---|------|------|---|-----------------|------------------|-----------------|-----------------|
| | FINANCING | | | | | | | | | | | | | | | | | |
| 5 | West Bengal Financial Corporation | - | 8.77 | - | 151.75 | - | - | - | 160.52 | - | 12,420.00 (26,801.00) | - | - | 12,420.00 (26,801.00) | - | - | | |
| | DEVELOPMENT OF ECONOMICALLY WEAKER SECTION | | | | | | | | | | | | | | | | | |
| 6 | West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation | - | 4,097.82 | 347.87 | - | - | - | - | 4,445.69 | - | 1,436.42 (3,604.33) | - | - | 1,436.42 (3,604.33) | - | - | | |
| 7 | West Bengal Minorities Development and Finance Corporation | - | - | 69.00 | - | - | - | - | 69.00 | - | 2,569.00 (9,117.88) | - | - | 2,569.00 (9,117.88) | - | - | | |
| 8 | West Bengal Backward Classes Development & Finance Corporation | - | - | - | - | - | - | - | - | - | 400.00 (2,191.00) | - | - | 400.00 (2,191.00) | - | - | | |
| | TOURISM | | | | | | | | | | | | | | | | | |
| 9 | Great Eastern Hotel Authority | - | - | - | - | - | - | - | (175.73) | - | - | - | - | (175.73) | - | - | | |
| | Total - B | - | 4,106.59 | 39,934.04 | 47,726.55 (1,01,899.00) | - | - | - | 91,767.18 (1,01,899.00) | - | 19,931.42 (1,89,200.66) | - | - | 19,931.42 (1,89,406.39) | - | - | | |
| | Grand Total (A+B) | 1,572.75 | 4,106.59 (0.76) | 41,756.05 | 57,256.61 (1,02,022.52) | 985.07 | - | - | 1,05,677.07 (1,02,023.28) | 98.74 (1,183.21) | 1,61,479.40 (16,04,128.25) | - | - | 1,61,578.14 (16,05,311.46) | 0.00 | 37,511.71 | | |
| C | Non working Government companies | | | | | | | | | | | | | | | | | |
| | INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | | | | | | |
| 1 | Apollo Zipper India Limited | - | - | - | - | - | - | - | - | - | - | - | - | 1,905.50 | 2,870.95 | - | 4,776.45 | |
| | Total -C | - | - | - | - | - | - | - | - | - | - | - | - | 1,905.50 | 2,870.95 | - | 4,776.45 | |
| D | Non working Statutory corporations | N | I | L | | | | | | | | | | | | | | |
| | Grand Total (C+D) | - | - | - | - | - | - | - | - | - | - | - | - | 1,905.50 | 2,870.95 | - | 4,776.45 | |
| | Grand Total (A+B+C+D) | 1,572.75 | 4,106.59 (0.76) | 41,756.05 | 57,256.61 (1,02,022.52) | 985.07 | - | - | 1,05,677.07 (1,02,023.28) | 98.74 (1,183.21) | 1,61,479.40 (16,04,128.25) | - | - | 1,61,578.14 (16,05,311.46) | 1,905.50 | 2,870.95 | - | 4,776.45 |

Note: Except in Companies/ Corporations which furnished their accounts for 2005-06, figures are provisional and as given by the Companies/ Corporations

@ Subsidy includes subsidy receivable at the end of the year, which is also shown in brackets

** Figures in bracket indicate amount outstanding against guarantees at the end of the year

Annexure-4
(Referred to in paragraph No. 1.7)

Statement showing financial position of Statutory corporations

(Amount : Rupees in crore)

| 1. West Bengal State Electricity Board | | | | |
|---|---|--------------------|--------------------|--------------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| A. | Liabilities | | | |
| (i) | Equity capital | 1,352.62 | 1,352.62 | 1,352.62 |
| (ii) | Loans from Government | 6,403.00 | 6,936.10 | 7,432.73 |
| (iii) | Other long-term loans (including bonds) | 1,089.67 | 1,547.77 | 1,381.92 |
| (iv) | Reserves and surplus | 75.43 | 76.80 | 83.66 |
| (v) | Current liabilities and provisions | 7,391.98 | 7,338.47 | 8,626.61 |
| | Total-A | 16,312.74 | 17,251.76 | 18,877.54 |
| B. | Assets | | | |
| (i) | Gross fixed assets | 5,004.72 | 5,983.43 | 6,553.63 |
| (ii) | Less : Depreciation | 1,840.03 | 2,187.77 | 2,584.09 |
| (iii) | Net fixed assets | 3,164.69 | 3,795.66 | 3,969.54 |
| (iv) | Capital work-in-progress | 3,500.44 | 3,766.35 | 4,719.97 |
| (v) | Current assets | 4,381.32 | 3,864.72 | 3,491.91 |
| (vi) | Investments | 117.06 | 375.86 | 997.43 |
| (vii) | Deferred cost | 12.14 | 27.03 | 19.80 |
| (viii) | Accumulated losses | 5,137.09 | 5,422.14 | 5,678.89 |
| | Total-B | 16,312.74 | 17,251.76 | 18,877.54 |
| C. | Capital employed** | (+)3,654.47 | (+)4,088.06 | (+)3,554.81 |

(Amount : Rupees in crore)

| 2. Calcutta State Transport Corporation | | | | |
|--|---|------------------|------------------|------------------|
| | Particulars | 2002-03 | 2003-04 | 2004-05 |
| A. | Liabilities | | | |
| (i) | Capital (Including capital loan & equity capital) | 9.62 | 9.62 | 9.62 |
| (ii) | Borrowings (Government) | 219.84 | 219.84 | 222.06 |
| (iii) | (Others) | 11.01 | 10.80 | 24.96 |
| (iv) | Funds* | 15.69 | 19.55 | 18.43 |
| (v) | Trade dues and other current liabilities (including provisions) | 313.63 | 339.85 | 364.60 |
| | Total-A | 569.79 | 599.66 | 639.67 |
| B. | Assets | | | |
| (i) | Gross Block | 155.99 | 151.34 | 151.85 |
| (ii) | Less : Depreciation | 105.62 | 109.64 | 107.77 |
| (iii) | Net fixed assets | 50.37 | 41.70 | 44.08 |
| (iv) | Capital work-in-progress (including cost of chassis) | 0.17 | 0.22 | 0.22 |
| (v) | Investments | 12.27 | 18.61 | 13.11 |
| (vi) | Current assets, loans and advances | 52.35 | 52.50 | 53.13 |
| (vii) | Accumulated losses | 454.63 | 486.63 | 529.13 |
| | Total-B | 569.79 | 599.66 | 639.67 |
| C. | Capital employed** | (-)210.73 | (-)245.43 | (-)267.17 |

** Capital employed represents net fixed assets (including work-in-progress) plus working capital. While working out working capital the element of deferred cost and investments are excluded from current assets.

* Excluding depreciation funds.

(Amount : Rupees in crore)

| 3. North Bengal State Transport Corporation | | | | |
|---|---|-----------------|-----------------|-----------------|
| | Particulars | 1997-98 | 1998-99 | 1999-2000 |
| A. | Liabilities | | | |
| (i) | Capital (Including capital loan & equity capital) | 10.70 | 10.70 | 10.70 |
| (ii) | Borrowings (Government) | 87.95 | 101.05 | 112.42 |
| (iii) | (Others) | 13.05 | 12.50 | 12.70 |
| (iv) | Funds* | 0.33 | 0.35 | 0.37 |
| (v) | Trade dues and other current liabilities (including provisions) | 89.60 | 107.61 | 125.06 |
| | Total-A | 201.70 | 232.21 | 261.25 |
| B. | Assets | | | |
| (i) | Gross Block | 39.81 | 38.87 | 38.13 |
| (ii) | Less : Depreciation | 4.12 | 4.02 | 3.96 |
| (iii) | Net fixed assets | 35.69 | 34.85 | 34.17 |
| (iv) | Capital work-in-progress (including cost of chassis) | 3.14 | 4.21 | 4.53 |
| (v) | Investments | 0.11 | 0.11 | 0.11 |
| (vi) | Current assets, loans and advances | 13.13 | 14.59 | 13.60 |
| (vii) | Deferred cost | 0.05 | 0.05 | 0.05 |
| (viii) | Accumulated losses | 149.58 | 178.40 | 208.79 |
| | Total-B | 201.70 | 232.21 | 261.25 |
| C. | Capital employed# | (-37.71) | (-53.96) | (-72.76) |

(Amount : Rupees in crore)

| 4. South Bengal State Transport Corporation | | | | |
|---|---|-----------------|-----------------|------------------|
| | Particulars | 2002-03 | 2003-04 | 2004-05 |
| A. | A. Liabilities | | | |
| (i) | Capital (Including capital loan & equity capital) | 11.01 | 11.01 | 11.01 |
| (ii) | Borrowings (Government) | 88.44 | 88.44 | 83.72 |
| (iii) | (Others) | 4.86 | 5.62 | 18.03 |
| (iv) | Funds** | 0.03 | 0.03 | 0.06 |
| (v) | Trade dues and other current liabilities (including provisions) | 102.66 | 122.72 | 140.17 |
| | Total-A | 207.00 | 227.82 | 252.99 |
| B. | Assets | | | |
| (i) | Gross Block | 48.99 | 43.49 | 47.71 |
| (ii) | Less : Depreciation | 30.06 | 27.31 | 29.16 |
| (iii) | Net fixed assets | 18.93 | 16.18 | 18.55 |
| (iv) | Capital work-in-progress (including cost of chassis) | 0.40 | 0.40 | 0.40 |
| (v) | Investments | 0.38 | 0.38 | 0.38 |
| (vi) | Current assets, loans and advances | 7.22 | 8.94 | 6.72 |
| (vii) | Accumulated losses | 180.07 | 201.92 | 226.94 |
| | Total-B | 207.00 | 227.82 | 252.99 |
| C. | Capital employed# | (-76.11) | (-97.20) | (-114.50) |

* Excluding depreciation funds.

Capital employed represents net fixed assets (including work-in-progress) plus working capital

** Excluding depreciation funds.

(Amount : Rupees in crore)

| 5. West Bengal Financial Corporation | | | | |
|---|---|------------------|-------------------|------------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| A. | Liabilities | | | |
| (i) | Paid-up capital | 78.97 | 80.97 | 82.47 |
| (ii) | Share application money | - | - | 0.50 |
| (iii) | Reserve fund and other reserves and surplus | 19.64 | 19.72 | 20.51 |
| (iv) | Borrowings: | | | |
| (a) | Bonds and debentures | 228.86 | 208.92 | 241.89 |
| (b) | Fixed Deposits | 16.35 | 14.16 | 1.92 |
| (c) | Industrial Development Bank of India & Small Industries Development Bank of India | 78.92 | 104.52 | 106.42 |
| (d) | Reserve Bank of India | 10.04 | - | - |
| (e) | Loan in lieu of share capital: State Government | 0.58 | 0.57 | 0.58 |
| (f) | Others (including State Government) | 0.75 | 0.55 | 0.55 |
| (v) | Other liabilities and provisions | 114.86 | 116.81 | 140.22 |
| | Total-A | 548.97 | 546.22 | 595.06 |
| B. | Assets | | | |
| (i) | Cash and Bank balances | 11.54 | 16.24 | 30.21 |
| (ii) | Investments | 0.30 | 0.26 | 0.26 |
| (iii) | Loans and Advances | 427.05 | 417.85 | 452.33 |
| (iv) | Net fixed assets | 0.45 | 0.36 | 0.37 |
| (v) | Other assets | 22.60 | 23.09 | 23.79 |
| (vi) | Miscellaneous expenditure | 87.03 | 88.42 | 88.10 |
| | Total-B | 548.97 | 546.22 | 595.06 |
| C. | Capital employed* | (+)418.02 | (+) 431.76 | (+)442.12 |

* Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance)

(Amount : Rupees in crore)

| 6 West Bengal Industrial Infrastructure Development Corporation | | | | |
|--|---|------------------|------------------|------------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| A | Liabilities | | | |
| (i)(a) | Loan from Government | 92.83 | 94.84 | 95.34 |
| (b) | Grant from Government | 23.49 | 25.99 | 29.71 |
| (ii) | Net balance of deposit for deposit work | 4.79 | 5.20 | 5.30 |
| (iii) | Amount repayable to IDBI/ LICI | - | - | - |
| (iv) | Receipt against allotment of land | 25.32 | 29.56 | 31.80 |
| (v) | Trade dues and current liabilities | 15.54 | 23.46 | 31.77 |
| (vi) | Surplus | 1.87 | 4.76 | 6.81 |
| | Total | 163.84 | 183.81 | 200.73 |
| B | Assets | | | |
| (i) | Gross block | 8.81 | 15.56 | 19.21 |
| (ii) | Less Depreciation | 0.04 | 0.05 | 0.05 |
| (iii) | Net fixed assets | 8.77 | 15.51 | 19.16 |
| (iv) | Capital work-in-progress | 47.32 | 52.62 | 56.11 |
| (v) | Investment | 42.97 | 44.74 | 44.82 |
| (vi) | Current Assets, Loans and Advances | 64.78 | 70.94 | 80.64 |
| | Total | 163.84 | 183.81 | 200.73 |
| C | Capital employed** | (+)105.33 | (+)115.61 | (+)124.14 |

** Capital employed represents net fixed assets (including work-in-progress) plus working capital

(Amount : Rupees in crore)

| 7. | West Bengal Scheduled Castes & Scheduled Tribes Development and Finance Corporation | | | |
|-----------|---|---------------|---------------|-------------------|
| | Particulars | 2000-01 | 2001-02 | 2002-03 |
| A. | Liabilities | | | |
| (i) | Paid-up capital | 124.11 | 129.16 | 129.16 |
| (ii) | Reserves and surplus | 4.81 | 5.71 | 5.74 |
| (iii) | Borrowings: | | | |
| (a) | NSFDC | 15.40 | 30.71 | 14.14 |
| (b) | NSKFC | 2.61 | 0.49 | 0.57 |
| (c) | Others | 3.01 | 4.57 | 6.91 |
| (iv) | Current liabilities and provisions | | | |
| (a) | Deposit | 37.53 | 34.32 | 29.77 |
| (b) | Other liabilities and provisions | 228.94 | 231.08 | 218.71 |
| | Total A | 416.41 | 436.04 | 405.02 |
| B. | Assets | | | |
| (i) | Cash and Bank Balances | 166.12 | 229.75 | 222.58 |
| (ii) | Investments | 127.66 | 63.08 | 35.00 |
| (iii) | Loans and Advances | 120.84 | 138.29 | 146.05 |
| (iv) | Net fixed assets | 1.52 | 1.27 | 1.01 |
| (v) | Other Assets | 0.27 | 3.65 | 0.38 |
| | Total B | 416.41 | 436.04 | 405.02 |
| C. | Capital employed# | 139.53 | 160.29 | (+) 209.56 |

Capital employed represents average of opening and closing liabilities excluding current liabilities and provision

(Amount : Rupees in crore)

| 8. | West Bengal Minorities Development & Finance Corporation | | | |
|-----------|--|-----------------|------------------|------------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| A. | Liabilities | | | |
| (i) | Paid-up capital | 29.94 | 33.09 | 42.53 |
| (ii) | Reserves and surplus | 1.73 | 0.46 | 0.03 |
| (iii) | Borrowings from NMDC | 59.61 | 77.83 | 93.56 |
| (iv) | Liabilities and provisions | 8.86 | 12.13 | 19.24 |
| | Total A | 100.14 | 123.51 | 155.36 |
| B. | Assets | | | |
| (i) | Current Assets | 74.18 | 86.42 | 115.38 |
| (ii) | Investment | 25.85 | 36.90 | 37.62 |
| (iii) | Net fixed assets | 0.12 | 0.19 | 0.17 |
| (iv) | Accumulated loss | - | - | 2.19 |
| | Total B | 100.14 | 123.51 | 155.36 |
| | Capital employed^{oo} | (+)86.46 | (+)101.33 | (+)123.76 |

^{oo} Capital employed represents average of opening and closing liabilities excluding current liabilities and provision

(Amount : Rupees in crore)

| 9 | West Bengal Backward Classes Development & Finance Corporation | | | |
|-----------|--|-----------------|----------------|-----------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| A. | Liabilities | | | |
| (i) | Paid-up capital | 2.54 | 2.54 | 2.54 |
| (ii) | Reserves and surplus | 0.54 | 0.59 | 0.08 |
| (iii) | Borrowings | 13.20 | 15.26 | 20.41 |
| (iv) | Liabilities and provisions | 0.42 | 0.21 | 0.95 |
| | Total A | 16.70 | 18.60 | 23.98 |
| B. | Assets | | | |
| (i) | Cash and Bank balance | 5.95 | 2.31 | 2.61 |
| (ii) | Loans and Advances | 10.37 | 15.72 | 20.53 |
| (iii) | Net fixed assets | 0.04 | 0.03 | 0.03 |
| (iv) | Other Assets | 0.34 | 0.54 | 0.81 |
| | Total B | 16.70 | 18.60 | 23.98 |
| | Capital employed^{oo} | (+)12.73 | (+)7.33 | (+)20.71 |

^{oo} Capital employed represents average of opening and closing liabilities excluding current liabilities and provision

(Amount : Rupees in crore)

| 10. | West Bengal State Warehousing Corporation | | | |
|-----------|---|----------------|-----------------|----------------|
| | Particulars | 2002-03 | 2003-04 | 2004-05 |
| A. | Liabilities | | | |
| (i) | Paid up capital | 7.61 | 7.61 | 7.61 |
| (ii) | Reserve and Surplus | 4.91 | 3.23 | 2.08 |
| (iii) | Trade dues and current liabilities (including provisions) | 11.23 | 8.37 | 7.32 |
| | Total | 23.75 | 19.21 | 17.01 |
| B. | Assets | | | |
| (i) | Gross block | 11.37 | 11.38 | 11.60 |
| (ii) | Less Depreciation | 6.29 | 6.69 | 7.05 |
| (iii) | Net fixed assets | 5.08 | 4.69 | 4.55 |
| (iv) | Investment | 13.04 | 9.25 | 8.45 |
| (v) | Current Assets, Loans and Advances | 5.63 | 5.27 | 4.01 |
| | Total | 23.75 | 19.21 | 17.01 |
| C | Capital employed | (-)0.51 | (+) 1.59 | (+)1.24 |

Note : Capital employed represents net fixed assets plus working capital

(Amount : Rupees in crore)

| 11. | Great Eastern Hotel Authority | | | |
|-----------|---|----------------|----------------|-----------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| A. | Liabilities | | | |
| (i) | Grants in aid received from Government of West Bengal | 4.90 | 6.60 | 10.05 |
| (ii) | Loans from Government | 13.51 | 1.43 | 1.43 |
| (iii) | Other long-term loans from banks | 1.84 | 2.14 | 2.09 |
| (iv) | Reserves & Surplus | 0.08 | 0.09 | 0.09 |
| (v) | Current liabilities & provisions | 3.21 | 17.18 | 18.61 |
| | Total A | 23.54 | 27.44 | 32.27 |
| B. | Assets | | | |
| (i) | Gross Block | 2.49 | 2.59 | 2.59 |
| (ii) | Less : Depreciation | 1.87 | 1.94 | 1.99 |
| (iii) | Net Fixed Assets | 0.62 | 0.65 | 0.60 |
| (iv) | Current Assets, Loans & Advances | 7.16 | 6.80 | 6.57 |
| (v) | Accumulated loss | 15.76 | 19.99 | 25.10 |
| | Total B | 23.54 | 27.44 | 32.27 |
| C. | Capital employed^w | (+)4.57 | (-)9.73 | (-)11.14 |

^w Capital employed represents net fixed assets (including work-in-progress) plus working capital

Annexure-5
(Referred to in paragraph No. 1.7)

Statement showing working results of Statutory corporations

(Amount : Rupees in crore)

| 1. West Bengal State Electricity Board | | | | |
|---|--|-----------------|-----------------|-----------------|
| Sl. No. | Particulars | 2003-04 | 2004-05 | 2005-06 |
| 1 (a) | Revenue receipts | 4,279.86 | 4,424.32 | 5,272.04 |
| (b) | Subsidy/ Subvention from Government | - | - | - |
| | Total | 4,279.86 | 4,424.32 | 5,272.04 |
| 2 | Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest | 3,889.95 | 3,839.43 | 4,471.80 |
| 3 | Gross surplus (+)/ deficit (-) for the year (1 – 2) | (+389.91 | (+584.89 | (+800.24 |
| 4 | Adjustments relating to previous years charged(-)/ credited(+) | (+39.60 | (-26.88 | (-335.89 |
| 5 | Final gross surplus (+)/ deficit (-) for the year (3 + 4) | (+429.51 | (+558.01 | (+464.35 |
| 6 | Appropriations: | | | |
| (a) | Depreciation (less capitalised) | 243.51 | 300.47 | 352.17 |
| (b) | Interest on Government loans | 762.84 | 815.28 | 436.62 |
| (c) | Interest on others, bonds, advance, etc. and finance charges | 282.77 | 256.84 | 315.02 |
| (d) | Total interest on loans & finance charges (b+c) | 1,045.61 | 1,072.12 | 751.64 |
| (e) | Less:- Interest capitalised | 554.68 | 529.53 | 382.71 |
| (f) | Net interest charged to revenue (d-e) | 490.93 | 542.59 | 368.93 |
| (g) | Total appropriations (a+f) | 734.44 | 843.06 | 721.10 |
| 7 | Surplus(+)/ deficit(-) before accounting for subsidy from State Government {5-6(g)-1(b)} | (-)304.93 | (-)285.05 | (-)256.75 |
| 8 | Net surplus(+)/ deficit(-) {5-6(g)} | (-)304.93 | (-)285.05 | (-)256.75 |
| 9 | Total return on capital employed | (+186.00 | (+257.54 | (+112.18 |
| 10 | Percentage of total return on C.E | 5.09 | 6.30 | 3.16 |

(Amount : Rupees in crore)

| 2. Calcutta State Transport Corporation | | | | |
|--|----------------------------------|-----------|-----------|----------|
| Sl. No. | Particulars | 2002-03 | 2003-04 | 2004-05 |
| | Operating | | | |
| (a) | Revenue | 61.44 | 65.36 | 63.53 |
| (b) | Expenditure | 151.70 | 156.44 | 155.17 |
| (c) | Surplus(+)/ Deficit(-) | (-)90.26 | (-)91.08 | (-)91.64 |
| | Non-operating | | | |
| (a) | Revenue | 13.97 | 11.54 | 11.55 |
| (b) | Expenditure | 38.75 | 38.60 | 39.34 |
| (c) | Surplus(+)/ Deficit(-) | (-)24.77 | (-)27.06 | (-)27.79 |
| | Total | | | |
| (a) | Revenue | 75.41 | 76.90 | 75.08 |
| (b) | Expenditure | 190.45 | 195.04 | 194.51 |
| (c) | Net Profit(+)/ Loss(-) | (-)115.04 | (-)118.14 | 119.43 |
| | Interest on capital and loans | 21.78 | 22.27 | 23.34 |
| | Total return on Capital employed | (-)93.26 | (-)95.87 | (-)96.09 |

Note: Total return on capital employed represents net surplus/ deficit plus total interest charged to profit and loss account (less interest capitalised)

(Amount : Rupees in crore)

| 3. North Bengal State Transport Corporation | | | | |
|---|----------------------------------|----------|----------|-----------|
| | Particulars | 1997-98 | 1998-99 | 1999-2000 |
| | Operating | | | |
| (a) | Revenue | 39.73 | 37.25 | 42.44 |
| (b) | Expenditure | 74.00 | 74.36 | 85.87 |
| (c) | Surplus(+)/ Deficit(-) | (-)34.27 | (-)37.11 | (-)43.43 |
| | Non-operating | | | |
| (a) | Revenue | 20.39 | 23.31 | 29.57 |
| (b) | Expenditure | 8.78 | 15.01 | 16.53 |
| (c) | Surplus(+)/ Deficit(-) | (+)11.61 | (+)8.30 | (+)13.04 |
| | Total | | | |
| (a) | Revenue | 60.12 | 60.56 | 72.01 |
| (b) | Expenditure | 82.78 | 89.37 | 102.40 |
| (c) | Net Profit(+)/ Loss(-) | (-)22.66 | (-)28.81 | (-)30.39 |
| | Interest on capital and loans | 8.77 | 14.99 | 16.51 |
| | Total return on Capital employed | (-)13.89 | (-)13.82 | (-)13.88 |

(Amount : Rupees in crore)

| 4. South Bengal State Transport Corporation | | | | |
|---|----------------------------------|----------|----------|----------|
| | Particulars | 2002-03 | 2003-04 | 2004-05 |
| | Operating | | | |
| (a) | Revenue | 33.30 | 34.02 | 36.89 |
| (b) | Expenditure | 63.39 | 64.90 | 70.18 |
| (c) | Surplus(+)/ Deficit(-) | (-)30.09 | (-)30.88 | (-)33.29 |
| | Non-operating | | | |
| (a) | Revenue | 24.03 | 24.78 | 24.09 |
| (b) | Expenditure | 15.33 | 15.70 | 15.60 |
| (c) | Surplus(+)/ Deficit(-) | (+)8.70 | (+)9.08 | (+)8.48 |
| | Total | | | |
| (a) | Revenue | 57.33 | 58.80 | 60.98 |
| (b) | Expenditure | 78.72 | 80.60 | 85.78 |
| (c) | Net Profit(+)/ Loss(-) | (-)21.39 | (-)21.80 | 24.80 |
| | Interest on capital and loans | 12.40 | 12.87 | 12.64 |
| | Total return on Capital employed | (-)8.98 | (-)8.93 | (-)12.17 |

(Amount : Rupees in crore)

| 5. West Bengal Financial Corporation | | | | |
|--------------------------------------|--|--------------|--------------|--------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| 1. | Income | | | |
| (a) | Interest on loans | 42.92 | 38.18 | 37.80 |
| (b) | Other income | 1.91 | 3.49 | 2.85 |
| | Total-1 | 44.83 | 41.67 | 40.65 |
| 2. | Expenses | | | |
| (a) | Interest on long-term and short-term loans | 35.68 | 33.43 | 30.87 |
| (b) | Other expenses | 9.10 | 8.05 | 8.06 |
| | Total-2 | 44.78 | 41.48 | 38.93 |
| 3. | Profit before tax (1-2) | (+)0.05 | (+)0.19 | (+)1.72 |
| 4. | Prior period adjustments | - | - | - |
| 5. | Provision for tax | 1.32 | 0.06 | 0.45 |
| 6. | Profit(+)/ Loss(-) after tax | (-)1.27 | (+)0.13 | (+)1.27 |
| 7. | Provision for non-performing assets | 2.54 | 1.43 | - |
| 8. | Other appropriations | 0.88 | 0.08 | 0.78 |
| 9. | Amount available for dividend# | - | - | 0.17 |
| 10. | Dividend paid/ payable | - | - | 0.06 |
| 11. | Total return on Capital employed | 35.68 | 33.43 | 31.04 |
| 12. | Percentage of return on Capital employed | 8.53 | 7.74 | 7.02 |

Note: Total return on capital employed represents net surplus/ deficit plus total interest charged to profit and loss account (less interest capitalised)

Represents profit of the current year available for dividend after considering the specific reserves and provision for taxation.

(Amount : Rupees in crore)

| 6. West Bengal Industrial Infrastructure Development Corporation | | | | |
|---|--|----------------|----------------|----------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| 1 | Income | | | |
| (a) | Annual rent of land & building | 0.22 | 0.26 | 0.20 |
| (b) | Recoveries of overheads on development work | 0.40 | 0.64 | 0.42 |
| (c) | Interest from Bank | 4.18 | 4.27 | 4.40 |
| (d) | Interest from HPL | 6.08 | 6.05 | 6.05 |
| (e) | Interest from entrepreneurs | - | 0.03 | - |
| (f) | Water supply and Electricity Supply charges | 0.79 | 0.89 | 1.13 |
| (g) | Miscellaneous income | 0.48 | 1.12 | 1.29 |
| | Total-1 | 12.15 | 13.26 | 13.49 |
| 2. | Expenses | | | |
| (a) | Administrative expenses | 4.66 | 4.42 | 4.62 |
| (b) | Interest on loans | 5.38 | 5.41 | 6.27 |
| (c) | Depreciation & other expenses | 0.36 | 0.53 | 0.56 |
| | Total-2 | 10.40 | 10.36 | 11.45 |
| 3 | Profit (+)/ Loss (-)before tax | (+)1.75 | (+)2.90 | (+)2.04 |
| 4 | Provision for tax | - | - | - |
| 5 | Profit (+)/ Loss (-)after tax | (+)1.75 | (+)2.90 | (+)2.04 |
| 6 | Total return on capital employed | (+)7.13 | (+)8.30 | (+)8.31 |
| 7 | Percentage of total return on capital employed | 0.95 | 7.18 | 6.70 |

(Amount : Rupees in crore)

| 7. West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation | | | | |
|---|--|------------------|----------------|----------------|
| | Particulars | 2000-2001 | 2001-02 | 2002-03 |
| 1. | Income | | | |
| (a) | Interest on loan | 0.19 | 0.41 | 0.29 |
| (b) | Interest on fixed deposit | 12.92 | 13.54 | 5.90 |
| (c) | Other income | 3.25 | 3.30 | 3.47 |
| | Total-1 | 16.36 | 17.25 | 9.66 |
| 2. | Expenses | | | |
| (a) | (a) Interest | 0.52 | 1.04 | 1.06 |
| (b) | (b) Provision for other non performing assets | 8.50 | 9.60 | 2.95 |
| (c) | (c) Other expenses | 5.42 | 5.89 | 5.58 |
| | Total-2 | 14.44 | 16.53 | 9.59 |
| 3. | Profit (+)/ Loss (-)before tax | (+)1.92 | (+)0.71 | (+)0.07 |
| 4. | Provision for tax | - | - | - |
| 5. | Prior period adjustment | (-)1.99 | (+)0.18 | - |
| 6. | Other appropriations | - | - | - |
| 7. | Amount available for dividend | - | 0.90 | - |
| 8. | Dividend for the year | - | - | - |
| 9. | Total return on capital employed | 2.44 | 1.76 | (+)1.13 |
| 10. | Percentage of total return on capital employed | 0.02 | 0.01 | 0.54 |

(Amount : Rupees in crore)

| 8. West Bengal Minorities Development & Finance Corporation | | | | |
|--|--|----------------|----------------|----------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| 1 | Income | | | |
| (a) | Interest on loan | 3.55 | 3.97 | 3.98 |
| (b) | Other income | 1.19 | 1.01 | 2.46 |
| | Total-1 | 4.74 | 4.98 | 6.44 |
| 2. | Expenses | | | |
| (a) | Interest on loans | 1.81 | 1.93 | 2.55 |
| (b) | Other expenses | 4.92 | 4.21 | 6.48 |
| | Total-2 | 6.73 | 6.14 | 9.03 |
| 3. | Surplus (+)/Deficit(-) | (-)1.99 | (-)1.16 | (-)2.59 |
| 4. | Prior period adjustment | (+)0.02 | (+)0.11 | 0.05 |
| 5. | Total return on Capital employed | (-)0.16 | (+)0.87 | (+)0.01 |
| 6. | Percentage of return on capital employed | - | 0.86 | 0.10 |

Note: Total return on capital employed represents net surplus/ deficit plus total interest charged to profit and loss account (less interest capitalised)

(Amount : Rupees in crore)

| 9. West Bengal Backward Classes Development & Finance Corporation | | | | |
|---|--|-------------|-------------|-------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| 1 | Income | | | |
| (a) | Interest on loan | 0.30 | 0.51 | 0.75 |
| (b) | Other income | 0.60 | 0.58 | 0.32 |
| | Total-1 | 0.90 | 1.09 | 1.07 |
| 2. | Expenses | | | |
| (a) | Interest on loans | 0.54 | 0.60 | 0.58 |
| (b) | Other expenses | 0.22 | 0.44 | 1.00 |
| | Total-2 | 0.76 | 1.04 | 1.58 |
| 3. | Surplus (+)/Deficit(-) | 0.14 | (+)0.05 | (-)0.51 |
| 4. | Total return on Capital employed | 0.68 | 0.65 | 0.07 |
| 5. | Percentage of return on capital employed | 5.31 | 3.76 | 0.34 |

(Amount : Rupees in crore)

| 10. West Bengal State Warehousing Corporation | | | | |
|---|--|-------------|-------------|-------------|
| | Particulars | 2002-03 | 2003-04 | 2004-05 |
| 1. | Income | | | |
| (a) | Warehousing charges | 5.79 | 5.40 | 4.98 |
| (b) | Other income | 1.29 | 0.79 | 0.52 |
| | Total | 7.08 | 6.19 | 5.50 |
| 2. | Expenses | | | |
| (a) | Establishment charges | 4.63 | 4.50 | 3.70 |
| (b) | Other expenses | 3.44 | 3.33 | 2.93 |
| | Total | 8.07 | 7.83 | 6.63 |
| 3. | Profit (+)/ Loss (-)before tax | (-)0.98 | (+)1.64 | (-)1.13 |
| 4. | Provision for tax | - | - | - |
| 5. | Prior period adjustment | (+)0.41 | - | - |
| 6. | Other appropriations | 0.06 | 0.14 | 0.12 |
| 7. | Amount available for dividend | - | - | - |
| 8. | Dividend for the year | - | - | - |
| 9. | Total return on capital employed | (-)0.57 | (-)1.64 | (-)1.13 |
| 10. | Percentage of total return on capital employed | - | - | - |

(Amount : Rupees in crore)

| 11 Great Eastern Hotel Authority | | | | |
|----------------------------------|--|--------------|-------------|-------------|
| | Particulars | 2001-02 | 2002-03 | 2003-04 |
| 1. | Income | | | |
| (a) | Guest accommodation, Restaurants, Bar etc. | 6.65 | 5.02 | 4.20 |
| (b) | Other income | 0.37 | 0.57 | 0.54 |
| | Total 1 | 7.02 | 5.59 | 4.74 |
| 2. | Expenses | | | |
| (a) | Consumption of raw materials, provisions, stores, wines etc. | 1.40 | 1.16 | 1.02 |
| (b) | Employees' remuneration & welfare expenses | 5.13 | 4.83 | 5.12 |
| (c) | Interest | 1.41 | 1.58 | 1.71 |
| (d) | Depreciation | 0.07 | 0.06 | 0.06 |
| (e) | Other expenses | 2.37 | 2.18 | 2.04 |
| | Total-2 | 10.38 | 9.81 | 9.95 |
| 3. | Profit (+)/ Loss(-) before prior period adjustments | (-)3.36 | (-)4.23 | (-)5.21 |
| 4 | Prior period adjustment | - | - | (+)0.11 |
| 4. | Net Profit (+)/Net Loss(-) | (-)3.36 | (-)4.23 | (-)5.10 |
| 5. | Total return on Capital employed | (-)1.95 | (-)2.65 | (-)3.40 |

Note: Total return on capital employed represents net surplus/ deficit plus total interest charged to profit and loss account (less interest capitalised)

Annexure-6
(Referred to in paragraph 1.12)

Statement showing operational performance of Statutory corporations (as per information furnished by the Management)

| 1. | West Bengal State Electricity Board | 2003-04 | 2004-05 | 2005-06 |
|-----|--|------------------|------------------|------------------|
| | Particulars | | | |
| | Installed capacity | (i n M W) | | |
| (a) | Thermal | - | - | - |
| (b) | Hydro | 166.70 | 167.70 | 167.70 |
| (c) | Gas | 100.00 | 100.00 | 100.00 |
| (d) | Other | 18.00 | 0.50 | 0.50 |
| | Total | 284.70 | 268.20 | 268.20 |
| | Normal maximum demand | 2,480.00 | NA | NA |
| | Power generated | | | |
| (a) | Thermal | - | - | - |
| (b) | Hydro | 499.94 | 530.38 | 481.35 |
| (c) | Gas | - | - | - |
| (d) | Other | 0.58 | 0.63 | 0.63 |
| | Total | 500.52 | 531.01 | 481.98 |
| | Less: Auxiliary consumption | | | |
| (a) | Thermal | - | - | - |
| | (percentage) | - | - | - |
| (b) | Hydro | - | 2.93 | 3.64 |
| | (Percentage) | - | (-)0.55 | 0.65 |
| (c) | Gas | - | - | - |
| | (percentage) | - | - | - |
| (d) | Other (estimated) | 25.36 | 23.00 | 30.00 |
| | (Percentage) | - | - | - |
| | Total | 25.36 | 25.93 | 33.64 |
| | (percentage) | (5.06) | (4.88) | |
| | Net Power Generated | 475.16 | 505.08 | 448.34 |
| | Power Purchased: | 18,200.84 | 18,888.17 | 20,374.50 |
| (a) | Within the State | | | |
| | Government | 13,320.26 | 13,739.90 | 13,642.31 |
| | Private | 7.52 | 55.02 | 271.75 |
| (b) | Other States | - | 0.06 | - |
| (c) | Central Grid | 4,873.06 | 5,093.19 | 6,460.60 |
| (d) | Total power available for sale | 18,676.00 | 19,393.25 | 20,072.22 |
| | Power sold: | 12,898.53 | 13,548.62 | 14,726.97 |
| (a) | Within the State | 9,729.39 | 10,449.74 | 11,629.73 |
| (b) | Outside the State* | 3,170.14 | 3,098.88 | 3,079.24 |
| | Transmission and distribution losses | 5,777.47 | 5,844.63 | 6,095.87 |
| | Load factor (Percentage) | 58.45 | Not finalised | Not finalised |
| | Percentage of transmission and distribution losses to total power available for sale | 30.93 | 30.14 | 29.27 |
| | Number of villages/ towns electrified | 12 | 96 | NA |
| | Number of pump sets/ wells energised | 17 | 342 | NA |
| | Number of sub-stations | 75,011 | 76,799 | 79,037 |
| | Transmission/distribution lines (in km.) | 1,70,037 | 1,81,674 | NA |
| (a) | High/ medium voltage | 89,989 | 98,907 | 99,574 |
| (b) | Low voltage | 80,048 | 82,767 | 82,886 |
| | Connected load (in MW) | 6,059.53 | 1,550 | NA |
| | Number of consumers (in lakh) | 46.50 | 50.52 | 56.96 |
| | Number of employees | 31,120 | 29,100 | 27,031 |
| | Consumer/employees Ratio | 149 | 174 | 211 |
| | Total expenditure on staff during the year (Rupees in crore) | 446.48 | 478.57 | 495.66 |
| | Percentage of expenditure on staff to total revenue expenditure | 10.43 | 9.37 | 10.47 |

* Including free sale to Bhutan (1.00 MKWH)

| | Particulars | 2003-04 | 2004-05 | 2005-06 |
|-----|---|---------------------------|------------------|------------------|
| | Units sold | (M K W H) | | |
| (a) | Agriculture | 770.00 | 814.59 | 894.57 |
| | (Percentage share to total units sold) | (6) | (6.01) | (6.07) |
| (b) | Industrial | 2,986.26 | 3,581.47 | 4,064.82 |
| | (percentage share to total units sold) | (23) | (26.43) | (27.60) |
| (c) | Commercial | 1,123.96 | 1,158.80 | 1,278.41 |
| | (percentage share to total units sold) | (9) | (8.55) | (8.68) |
| (d) | Domestic | 3,039.46 | 3,128.43 | 3,502.46 |
| | (percentage share to total units sold) | (23) | (23.09) | (23.78) |
| (e) | Others | 4,979.85 | 4,865.33 | 4,986.71 |
| | (percentage share to total units sold) | (39) | (35.92) | (33.87) |
| | Total | 12,899.53 | 13,548.62 | 14,726.97 |
| | | (P a i s e p e r K W H) | | |
| (a) | Revenue (excluding subsidy from Government) | 301.80 | 326.55 | 332.78 |
| (b) | Expenditure* | 302.23 | 300.89 | 352.16 |
| (c) | Profit(+)/Loss(-) | (+8.57) | (+25.66) | (-)19.38 |
| (d) | Average subsidy claimed from Government | - | - | - |
| (e) | Average interest charge | 36.72 | 44.71 | 19.94 |

| 2. Calcutta State Transport Corporation | | | | |
|--|---|----------|----------|----------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| | Average number of vehicles held | 1,126 | 1,108 | 1144 |
| | Average number of vehicles on road | 820 | 766 | 659 |
| | Percentage of utilisation of vehicles | 72.82 | 69.13 | 57.60 |
| | Number of employees | 8,344 | 7,922 | 7606 |
| | Employee vehicle ratio | 10.17:1 | 10.34:1 | 11.54:1 |
| | Number of routes operated at the end of the year | 215 | 209 | 209 |
| | Route kilometres | 23,809 | 23,617 | 21,020 |
| | Kilometres operated (in lakh) | | | |
| (a) | Gross | 702.17 | 656.19 | 542.99 |
| (b) | Effective | 673.42 | 626.59 | 518.09 |
| I | Dead | 28.75 | 29.60 | 24.90 |
| | Percentage of dead kilometres to gross kilometres | 4.09 | 4.51 | 4.58 |
| | Average kilometres covered per bus per day | 225 | 224 | 215 |
| | Average operating revenue per kilometre (paise) over previous year's income | (+)6.6 | (+)1.83 | (+)14.47 |
| | Average expenditure per kilometre (paise) | 2,289.21 | 2,294.00 | 3,166.00 |
| | Increase in operating expenditure per kilometre over previous year's expenditure (per cent) | (+)1.04 | (+)0.21 | (+)38.01 |
| | Loss (-) per kilometre (paise) | 1,287.28 | 1,238.00 | 1,778.00 |
| | Number of operating depots | 11 | 11 | 11 |
| | Average numbers of break-down per lakh kilometres | 66.30 | 59.21 | 75.80 |
| | Average number of accidents per lakh kilometres | 0.34 | 0.20 | 0.22 |
| | Passenger kilometres operated (in crore) | 202.97 | 179.20 | 159.72 |
| | Occupancy ratio | 73.42 | 75.61 | 75.61 |
| | Kilometres obtained per litre of : | | | |
| (a) | Diesel Oil | 3.74 | 3.99 | 3.70 |
| (b) | Engine Oil | 440.60 | 438.41 | 526.29 |

| 3. North Bengal State Transport Corporation | | | | |
|--|--|----------|----------|----------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| | Average number of vehicles held | 797 | 800 | 858 |
| | Average number of vehicles on road | 450 | 423 | 421 |
| | Percentage of utilisation of vehicles | 56 | 53 | 49 |
| | Number of employees | 5,793 | 5,576 | 5330 |
| | Employee vehicle ratio | 12.87:1 | 13.18:1 | 12.66:1 |
| | Number of routes operated at the end of the year | 440 | 440 | 440 |
| | Route kilometres | 1,81,000 | 1,62,500 | 1,62,500 |
| | Kilometres operated (in lakh) | | | |
| (a) | Gross | 443.38 | 388.74 | 392.19 |
| (b) | Effective | 430.34 | 375.86 | 378.15 |
| I | Dead | 13.04 | 12.88 | 14.04 |
| | Percentage of dead kilometres to gross kilometres | 2.94 | 3.31 | 3.58 |
| | Average kilometres covered per bus per day | 261 | 243 | 246 |
| | Average operating revenue per kilometre (paise) over previous year's income (per cent) | (+)10 | (+)8.88 | (+)8.86 |
| | Average expenditure per kilometre (paise) | 2,474 | 2,965 | 3134 |

* Revenue expenditure includes depreciation but excludes interest on long term loans.

Audit Report (Commercial) for the year ended 31 March 2006

| Particulars | | 2003-04 | 2004-05 | 2005-06 |
|-------------|--|---------|---------|---------|
| | Increase in operating expenditure per kilometre over previous year's expenditure (<i>per cent</i>) | (+)8 | (+)17 | (+)9 |
| | Loss (-) per kilometre (paise) | 1,107 | 1,441 | 1487 |
| | Number of operating depots | 21 | 21 | 21 |
| | Average numbers of break-down per lakh kilometres | 21.95 | 22.54 | 22.11 |
| | Average number of accidents per lakh kilometres | 0.23 | 0.23 | 0.18 |
| | Passenger kilometres operated (in crore) | 215.17 | 187.93 | 189.08 |
| | Occupancy ratio | 63 | 65 | 64 |
| | Kilometres obtained per litre of : | | | |
| (a) | Diesel Oil | 3.67 | 3.79 | 3.85 |
| (b) | Engine Oil | 375 | 380 | 392 |

| 4. South Bengal State Transport Corporation | | | | |
|---|--|---------|---------|----------|
| Particulars | | 2003-04 | 2004-05 | 2005-06 |
| | Average number of vehicles held | 488 | 513 | 513 |
| | Average number of vehicles on road | 332 | 365 | 323 |
| | Percentage of utilisation of vehicles | 68 | 71.15 | 63 |
| | Number of employees | 2,877 | 2,825 | 2,808 |
| | Employee vehicle ratio | 8.66:1 | 7.74:1 | 8.69:1 |
| | Number of routes operated at the end of the year | 204 | 184 | 160 |
| | Route kilometres | 49,310 | 36,519 | 36,519 |
| | Kilometres operated (in lakh) | | | |
| (a) | Gross | 383.32 | 378.91 | 376.41 |
| (b) | Effective | 371.82 | 362.44 | 361.21 |
| I | Dead | 11.50 | 16.47 | 15.20 |
| | Percentage of dead kilometres to gross kilometres | 3.00 | 4.34 | 4.04 |
| | Average kilometres covered per bus per day | 307 | 310 | 313 |
| | Average operating revenue per kilometre (paise) over previous year's income (<i>per cent</i>) | (+)7 | (+)7.34 | (+)10.91 |
| | Average expenditure per kilometre (paise) | 2,314 | 2,290 | 2,280 |
| | Increase in operating expenditure per kilometre over previous year's expenditure (<i>per cent</i>) | (+)10 | (-)2.65 | (-)0.43 |
| | Loss (-) per kilometre (paise) | 1,355 | 619 | 687 |
| | Number of operating depots | 14 | 14 | 14 |
| | Average numbers of break-down per lakh kilometres | 12 | 06 | 05 |
| | Average number of accidents per lakh kilometres | NA | 0.20 | - |
| | Passenger kilometres operated (in crore) | 99.95 | - | - |
| | Occupancy ratio | 56 | 58 | 58 |
| | Kilometres obtained per litre of : | | | |
| (a) | Diesel Oil | 3.98 | 4.05 | 4.10 |
| (b) | Engine Oil | 445 | 454 | 454 |

(Amount : Rupees in crore)

| 5. West Bengal Financial Corporation | | | | | | | |
|--------------------------------------|--|------------|---------------|------------|---------------|------------|---------------|
| Particulars | | 2003-04 | | 2004-05 | | 2005-06 | |
| | | Number | Amount | Number | Amount | Number | Amount |
| | Applications pending at the beginning of the year | 179 | 49.62 | 230 | 94.08 | 187 | 111.15 |
| | Applications received | 458 | 177.60 | 375 | 220.55 | 394 | 214.80 |
| | Total | 637 | 227.22 | 605 | 314.63 | 581 | 325.95 |
| | Applications sanctioned | 366 | 127.08 | 382 | 181.48 | 380 | 200.45 |
| | Applications cancelled/ withdrawn/ rejected/ reduced | 41 | 6.05 | 36 | 22.00 | 159 | 113.26 |
| | Applications pending at the close of the year | 230 | 94.08 | 187 | 111.15 | 42 | 12.24 |
| | Loans disbursed | 513 | 101.37 | - | 110.98 | 427 | 114.72 |
| | Loan outstanding at the close of the year | 14,991 | 927.44 | - | 951.03 | - | 1,025.22 |
| | Amount overdue for recovery at the close of the year : | | | | | | |
| (a) | Principal | | 120.25 | - | 131.61 | - | 124.69 |
| (b) | Interest | | 400.23 | - | 432.42 | - | 438.72 |
| | Total | | 520.48 | - | 564.03 | - | 563.41 |
| | Amount involved in recovery certificate cases | | NA | - | 7.53 | - | - |
| | Percentage of overdue to the total loans outstanding | | 56.12 | - | 59 | - | 55.00 |

| 6. | West Bengal Industrial Infrastructure Development Corporation | | | | | | |
|-----------|---|----------------------|---|--|---|--|--------------------|
| | Name of District/ Growth Centres | Year of taking up | Estimated cost (Rupees in crore) | Actual cost incurred up to 31 March 2006 (Rupees in crore) | Target/ revised date of completion | Actual/ expected date of completion | Delay in months |
| A. | Completed | | | (Provisional) | | | |
| (i) | Nadia District | | | | | | |
| (a) | Kalyani (Phase-I) | 1978 | 0.41 | | - | 1987 | 108 |
| (b) | Kalyani (Phase-II) | NA | NA | | - | NA | - |
| I | Kalyani (Phase-III) | 1986 | 5.43 | 6.55 | 1988 | 2002 | 132 |
| (ii) | Jalpaiguri District | | | | | | |
| (a) | Dabgram | NA | 1.39 | 2.24 | 1987 | 1991 | 48 |
| (b) | Raninagar | 1987 | 4.56 | 7.14 | 1988 | 1990 | 24 |
| (iii) | Medinipore District | | | | | | |
| (a) | Haldia (Phase-I) | 1984 | 0.37 | | - | 1985 | 12 |
| (b) | Kharagpur | NA | NA | | 1984 | 1986 | 24 |
| (iv) | Coochbehar | 1988 | 4.56 | 5.70 | 1989 | 1991 | 24 |
| (v) | Bankura District | | | | | | |
| (a) | Bishnupur | 1990 | 4.56 | 6.42 | 1989 | 1996 | 84 |
| (vi) | Howrah District | | | | | | |
| (a) | Uluberia (Phase-I) | 1986 | 6.31 | 13.38 | 1987 | 1991 | 48 |
| (vii) | South 24 Parganas District | | | | | | |
| (a) | Falta (Phase-I) | 1986 | 8.24 | 12.50 | 1988 | 1990 | 24 |
| B. | Growth Centres under construction | | | | | | |
| | Howrah District | | | | | | |
| (a) | Uluberia (Phase-II) | 1995 | 27.96 | 2.62 | 2005 | Not specified | - |
| | South 24 Parganas District | | | | | | |
| (a) | Falta (Phase-II) | 1995 | 28.12 | 3.49 | 2005 | Not specified | - |
| | Medinipur Districts | | | | | | |
| (a) | Haldia (Phase-II) | 1998 | 17.92 | | 2003 | Not specified | - |
| C | Mega Growth Centres | | | | | | |
| (i) | Malda | 1997 | 13.22 | 8.08 | 2004 | Not specified | - |
| (ii) | Bolpur | 1997 | 12.81 | 4.30 | 2003 | Not specified | - |
| (iii) | Jalpaiguri | 1997 | 22.21 | 6.13 | 2004 | Not specified | - |

(Amount : Rupees in crore)

| 7. West Bengal Scheduled Castes & Scheduled Tribes Development and Finance Corporation | | | | | | | |
|--|-----------------|---------------|-----------------|---------------|-----------|-----------|--|
| Particulars | 2003-04 | | 2004-05 | | 2005-06 | | |
| | Number | Amount | Number | Amount | Number | Amount | |
| Applications pending at the beginning of the year | 7,056 | 11.53 | 7,056 | 11.53 | NA | NA | |
| Applications received | 1,21,308 | 200.26 | 1,70,211 | 363.83 | NA | NA | |
| Total | 1,28,364 | 211.79 | 1,77,267 | 375.36 | NA | NA | |
| Applications sanctioned | 1,21,308 | 200.26 | 1,20,471 | 198.49 | NA | NA | |
| Applications cancelled/ withdrawn/rejected/ reduced | Nil | Nil | Nil | Nil | NA | NA | |
| Applications pending at the close of the year | 7,056 | 11.53 | 56,796 | 176.87 | NA | NA | |
| Loans disbursed | 17,591 | 27.04 | 23,326 | 36.10 | NA | NA | |
| Loans outstanding at the close of the year | NA | NA | NA | NA | NA | NA | |
| Amount overdue for recovery at the close of the year | | | | | | | |
| (a) Principal | NA | NA | NA | NA | NA | NA | |
| (b) Interest | NA | NA | NA | NA | NA | NA | |
| Total | NA | NA | NA | NA | NA | NA | |
| Amount involved in recovery certificate cases | NA | NA | NA | NA | NA | NA | |
| Percentage of overdue to the total loans outstanding | NA | NA | NA | NA | NA | NA | |

(Amount : Rupees in crore)

| 8. West Bengal Minorities Development and Finance Corporation | | | | | | | |
|---|---------------|--------------|---------------|--------------|---------------|--------------|--|
| Particulars | 2003-04 | | 2004-05 | | 2005-06 | | |
| | Number | Amount | Number | Amount | Number | Amount | |
| Applications pending at the beginning of the year | 95 | 0.43 | 4,368 | 19.66 | 131 | 0.66 | |
| Applications received during the year | 15,181 | 68.31 | 15,706 | 78.53 | 14,400 | 72.00 | |
| Total | 15,276 | 68.74 | 20,074 | 98.19 | 14,531 | 72.66 | |
| Applications sanctioned during the year | 4,404 | 19.08 | 5,507 | 23.05 | 9,504 | 33.68 | |
| Applications cancelled/withdrawn/ rejected in amount | 6,504 | 29.27 | 14,436 | 74.49 | 3,549 | 17.45 | |
| Applications pending at the close of the year | 4,368 | 19.66 | 131 | 0.66 | 1,478 | 7.39 | |
| Loans disbursed | 4,404 | 19.08 | 5,507 | 24.37 | 9,504 | 33.68 | |
| Loans recoverable at the close of the year | - | 65.60 | - | 33.54 | - | 104.94 | |
| Amount overdue for recovery at the end of the year | | | - | 24.22 | - | 32.17 | |
| Principal | - | - | - | - | - | - | |
| Interest | - | - | - | - | - | - | |
| Total | - | 23.10 | - | - | - | - | |
| Percentage of default to total loans outstanding | - | 35.21 | - | 72.21 | - | 45.13 | |

(Amount : Rupees in crore)

| 9. West Bengal Backward Classes Development and Finance Corporation | | | | | | | |
|---|-------------|-------------|-------------|-------------|------------|-------------|--|
| Particulars | 2003-04 | | 2004-05 | | 2005-06 | | |
| | Number | Amount | Number | Amount | Number | Amount | |
| Applications pending at the beginning of the year | - | | | | | | |
| Applications received | 2060 | 7.32 | 2277 | 5.75 | 730 | 3.51 | |
| Total | 2060 | 7.32 | 2277 | 5.75 | 730 | 3.51 | |
| Applications sanctioned | 2060 | 7.32 | 2277 | 5.75 | 730 | 3.51 | |
| Applications cancelled/ withdrawn/ rejected/ reduced | Nil | - | Nil | - | - | Nil | |
| Applications pending at the close of the year | Nil | - | Nil | - | - | Nil | |
| Loans disbursed | 2060 | 7.32 | 2277 | 5.75 | 730 | 3.51 | |
| Loan outstanding at the close of the year | Nil | - | Nil | - | Nil | - | |

| | | Number | Amount | Number | Amount | Number | Amount |
|-----|--|--------|-----------|--------|-----------|--------|-----------|
| | Amount overdue for recovery at the close of the year : | | | | | | |
| (a) | Principal | NA | NA | NA | NA | NA | NA |
| (b) | Interest | NA | NA | NA | NA | NA | NA |
| | Total | | NA | | NA | | NA |
| | Amount involved in recovery certificate cases | NA | NA | NA | NA | NA | NA |
| | Percentage of overdue to the total loans outstanding | NA | NA | NA | NA | NA | NA |

| 10. West Bengal State Warehousing Corporation | | | | |
|--|--|-------------|-------------|-------------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| 1. | Number of stations covered | 32 | 31 | 29 |
| 2. | Storage capacity created up to the end of the year (tonne in lakh) | | | |
| (a) | Owned | 1.37 | 1.37 | 1.37 |
| (b) | Hired | 1.13 | 1.02 | 0.86 |
| | Total | 2.50 | 2.39 | 2.23 |
| 3. | Average capacity utilised during the year (tonne in lakh) | 1.53 | 1.27 | 1.41 |
| 4. | Percentage of utilisation | 61 | 53 | 63 |
| 5. | Average revenue per tonne per year (Rupees) | NA | NA | NA |
| 6. | Average expenses per tonne per year (Rupees) | NA | NA | NA |
| 7. | Profit (+)/ Loss (-) per tonne (Rupees) | NA | NA | NA |

| 11. Great Eastern Hotel Authority | | | | |
|--|---|---------------|---------------|-----------|
| | Particulars | 2003-04 | 2004-05 | 2005-06 |
| | Total number of rooms | 207 | 207 | NA |
| | Number of room days possible | 75,762 | 72,562 | NA |
| | Number of room days available | 49,275 | 43,232 | NA |
| | Availability ratio | 65 | 60 | NA |
| | Number of room days availed | | | |
| (a) | Foreigner | 2,181 | 1,836 | NA |
| (b) | Indian | 10,330 | 12,816 | NA |
| | Total | 12,511 | 14,652 | NA |
| | Occupancy ratio | 25 | 21 | NA |
| | Average daily tariff per room (in rupees) | 1,882 | 1,882 | NA |
| | Number of employees | 468 | 446 | NA |

Note : (1) Total number of rooms X 365 days

(2) ¹Percentage of room days available to room days possible

(3) Percentage of room days availed to room days available

Annexure-7

(Referred to in paragraph No.1.21)

Status of placement of Separate Audit Reports of Statutory corporations in Legislature

| Sl. No. | Name of Statutory Corporation | Year up to which SARs placed in Legislature | Years for which SARs not placed in Legislature | | |
|---------|---|---|--|--|---|
| | | | Year of SAR | Date of issue to the Government | Reasons for delay in placement in Legislature |
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | West Bengal State Warehousing Corporation (WBSWC) | 1997-1998 | 1998-99 1999-2000 2000-01 2001-02 2002-03 2003-04 | 29.06.2001 15.11.2001 12.04.2002 01.01.2003 04.10.2004 28.06.2005 | Not stated by the Government |
| 2 | West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation (WBSCSTDFC) | 2000-2001 | 2001-02 2002-03 | 09.10.2004 26.07.2005 | Not stated by the Government |
| 3 | West Bengal Backward Classes Development and Finance Corporation (WBBCDFC) | 1997-98 | 1998-99 1999-2000 2000-01 2001-02 2002-03 2003-04 | 13.05.2005 23.06.2005 06.07.2005 10.11.2005 12.06.2006 16.06.2006 | Not stated by the Government |
| 4 | South Bengal State Transport Corporation (SBSTC) | 2001-2002 | 2002-03 2003-04 | 21.07.2005 09.08.2006 | Not stated by the Government |
| 5 | West Bengal Minorities Development and Finance Corporation (WBMDFC) | 2002-03 | 2003-04 2004-05 | 10.02.2006 11.08.2006 | Not stated by the Government |
| 6 | Calcutta State Transport Corporation (CSTC) | 2001-2002 | 2002-03 2003-04 2004-05 | 25.05.2005 10.11.2005 27.06.2006 | Not stated by the Government |
| 7 | North Bengal State Transport Corporation (NBSTC) | 1997-1998 | 1998-99 1999-2000 | 06.04.2006 Audit in progress | Not stated by the Government |
| 8 | West Bengal Financial Corporation | 2003-04 | 2004-05 2005-06 | 19.09.2005 Audit in progress | Not stated by the Government |

Annexure-8*(Referred to in paragraph No.1.28)***Statement showing important findings of Statutory Auditors on internal audit and internal control system included the Supplementary Audit Report under Section 619 (3) (a) of the Companies Act, 1956**

| Sl. No. | Nature of deficiency | Reference to Sl. No. of Annexure-2 |
|---------|--|---|
| 1. | Non-maintenance of Internal Audit manual determining the scope and programme of work of Internal Auditor | A-1(1), A-4(1), A-15(1), A-26(1), A-32(1), A-44(1), A-54(1), A-58(1), C-8(1) Total No. -9 |
| 2. | Non-maintenance of Asset Registers | A-2(2), A-4(1), A-30(1), A-44(1), A-47(1), A-58(1) Total No.-6 |
| 3. | Non-fixation of minimum limits of Stores/ Spares | A-1(1), A-2(2), A-9(1), A-15(1), A-18(1), A-20(1), A-24(1), A-28(1), A-36(1), A-37(1), A-44(1), A-47(1), A-54(1), A-55(1), A-58(1) Total No. -15 |
| 4. | Non identification of manpower/ non-fixation of norms of requirement/ deployment of manpower | A-2(3), A-15(1), A-18(1), A-20(1), A-24(1), A-28(1), A-30(1), A-36(1), A-44(1), A-58(1) Total No.-10 |
| 5. | Absence of Vigilance Department or its effectiveness | A-2(3), A-9(1), A-15(1), A-20(1), A-24(1), A-26(1), A-28(1), A-36(1), A-37(1), A-44(1), A-47(1), A-54(1), A-55(1), A-58(1) Total No.-14 |
| 6. | Absence of effective system of monitoring/ identifying/ determination of surplus/ unserviceable raw materials, stores & spares | A-4(1), A-9(1), A-15(1), A-30(1), A-47(1), A-54(1), C-8(1) Total No.-7 |
| 7. | Absence of effective system of monitoring of advances/ outstanding dues | A-4(1), A-44(1), A-58(1) Total No.-3 |
| 8. | Non-maintenance of cost ledger/ non-preparation of cost accounts | A-1(1), A-2(2), A-4(1), A-9(1), A-11(1); A-15(1); A-18(1); A-26(1); A-28(1); A-36(1); A-44(1); A-47(1); A-54(1); A-55(1); A-58(1) Total No.-15 |

(Figures in brackets indicate the number of years of supplementary reports)

Annexure-9
(Referred in paragraph No. 1.31)

Statement showing paid-up capital, investment and summarised working results of deemed Government companies as per their latest finalised accounts

(Figures in columns 4 to 18 are Rupees in crore)

| Name of company | Status (working/non-working) | Year of account | Paid-up capital | Equity by | | | Loans by | | | Grants by | | | Total investment by way of equity, loans and grants | | | Profit (+)/loss (-) | Accumulated profit (+)/accumulated loss (-) |
|-------------------------------|------------------------------|-----------------|-----------------|------------------|----------------------------|--|------------------|----------------------------|--|------------------|----------------------------|--|---|----------------------------|--|---------------------|---|
| | | | | State Government | State Government companies | Central Government and their companies | State Government | State Government companies | Central Government and their companies | State Government | State Government companies | Central Government and their companies | State Government | State Government companies | Central Government and their companies | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| WEBFIL Limited | Working | 2005-06 | 10.68 | - | 4.32 | 4.04 | 7.58 | 3.54 | - | - | - | - | 7.58 | 7.86 | 4.04 | (-)1.89 | (-)9.80 |
| Haldia Petrochemicals Limited | Working | 2003-04 | 1,260.00 | - | 1,096.08 | - | - | - | 1,537.69 | - | - | - | - | 1,096.08 | 1,537.69 | (+)134.46 | (-)599.56 |

Annexure - 10*(Refer to in Paragraph No.2.1.7 & 2.1.9)***Statement showing details of maximum possible generation, actual generation, actual running hours, plant availability and plant outage for the period from 2001-02 to 2005-06**

| Unit | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|--|------------------|------------------|------------------|------------------|--------------------|
| Hours available for operation | | | | | |
| 1 to 6 | 52,560 | 52,560 | 52,704 | 52,560 | 52,560 |
| Total Outage (in Hours) | 11,185.53 | 10,045.07 | 9,594.03 | 7,893.23 | 7,092.07 |
| Planned | 7,779.08 | 7,296.55 | 6,417.28 | 5,827.17 | 4,148.35 |
| Forced | 3,406.45 | 2,748.12 | 3,176.35 | 2,066.06 | 2,943.32 |
| Actual Running Hours: | | | | | |
| 1 | 7,826.36 | 7,651.11 | 5,879.55 | 8,044.24 | 8,282.34 |
| 2 | 7,123.15 | 6,135.09 | 8,222.48 | 7,851.57 | 6,882.33 |
| 3 | 7,857.47 | 6,879.10 | 8,184.22 | 6,464.15 | 8,404.45 |
| 4 | 5,503.32 | 7,706.10 | 7,994.56 | 7,224.46 | 7,538.57 |
| 5 | 5,951.40 | 7,406.17 | 6,906.38 | 6,863.24 | 7,496.35 |
| 6 | 7,111.17 | 6,736.56 | 5,921.18 | 8,217.51 | 6,862.39 |
| Grand total | | | | | 2,17,143.37 |
| Plant Availability Factor (percentage): | | | | | |
| 1 | 89.3 | 87.3 | 66.9 | 91.8 | 94.5 |
| 2 | 81.3 | 70.0 | 93.6 | 89.6 | 78.5 |
| 3 | 89.7 | 78.5 | 93.2 | 73.8 | 95.9 |
| 4 | 62.8 | 88.0 | 91.0 | 82.5 | 86.0 |
| 5 | 67.9 | 84.5 | 78.6 | 78.3 | 85.5 |
| 6 | 81.2 | 76.9 | 67.4 | 93.8 | 78.3 |
| Possible Generation in the Hours actually worked (MKwh) | | | | | |
| 1 | 1,643.586 | 1,606.748 | 1,234.783 | 1,689.324 | 1,739.337 |
| 2 | 1,495.883 | 1,288.382 | 1,726.788 | 1,648.910 | 1,445.337 |
| 3 | 1,650.134 | 1,444.625 | 1,718.717 | 1,357.493 | 1,764.997 |
| 4 | 1,155.742 | 1,618.295 | 1,678.936 | 1,517.201 | 1,583.184 |
| 5 | 1,249.850 | 1,555.319 | 1,450.393 | 1,441.314 | 1,574.282 |
| 6 | 1,493.369 | 1,414.756 | 1,243.473 | 1,725.749 | 1,441.156 |
| Total | 8,688.564 | 8,928.125 | 9,053.090 | 9,379.991 | 9,548.293 |
| Grand total | | | | | 45,598.063 |

| Unit | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|-------------------------------------|-----------|-----------|-----------|------------|-------------------|
| Actual Generation (MKwh) | | | | | |
| 1 | 1,163.294 | 1,160.354 | 913.094 | 1,280.091 | 1,268.885 |
| 2 | 1,046.962 | 933.918 | 1,294.785 | 1,226.640 | 1,056.017 |
| 3 | 1,169.914 | 1,009.650 | 1,266.346 | 1,017.084 | 1,276.203 |
| 4 | 804.538 | 1,225.240 | 1,234.735 | 1,140.371 | 1,208.036 |
| 5 | 1,012.355 | 1,173.445 | 1,167.050 | 1,223.590 | 1,338.470 |
| 6 | 1,177.004 | 1,101.306 | 1,048.947 | 1,493.505 | 1,204.963 |
| Total | 6,374.067 | 6,603.913 | 6,924.957 | 7,381.281 | 7,352.574 |
| Grand total | | | | | 34,636.792 |
| Targetted Generation (MKwh): | | | | | |
| Target | 6,500.000 | 7,000.000 | 7,500.000 | 7,000.000 | 7,300.000 |
| Shortfall/ Excess (+) | 125.933 | 396.087 | 575.043 | (+)381.281 | (+)52.574 |

| Shortfall in generation compared to possible generation (In MKwh) | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------|
| 1 | 480.292 | 446.394 | 321.689 | 409.233 | 470.452 |
| 2 | 448.921 | 354.464 | 432.003 | 422.270 | 389.32 |
| 3 | 480.220 | 434.975 | 452.371 | 340.409 | 488.794 |
| 4 | 351.204 | 393.055 | 444.201 | 376.830 | 375.148 |
| 5 | 237.495 | 381.874 | 283.343 | 217.724 | 235.812 |
| 6 | 316.365 | 313.50 | 194.526 | 232.244 | 236.193 |
| Total | 2,314.497 | 2,324.212 | 2,128.133 | 1,998.710 | 2,195.719 |
| Grand total | | | | | 10,961.271 |
| Percentage of shortfall compared to possible generation: | | | | | |
| 1 | 29.2 | 27.8 | 26.2 | 24.2 | 27 |
| 2 | 30.0 | 27.5 | 25.0 | 25.6 | 26.9 |
| 3 | 29.1 | 30.1 | 26.3 | 25.1 | 27.7 |
| 4 | 30.4 | 24.3 | 22.9 | 24.8 | 23.7 |
| 5 | 19.0 | 26.6 | 19.5 | 15.1 | 14.9 |
| 6 | 21.12 | 22.2 | 15.6 | 13.5 | 16.4 |
| Actual generation per KW of installed capacity (Kwh) | | | | | |
| 1 | 5,539 | 5,525 | 4,348 | 6,096 | 6,042 |
| 2 | 4,986 | 4,447 | 6,166 | 5,841 | 5,028 |

| Unit | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|------|---------|---------|---------|---------|---------|
| 3 | 5,571 | 4,808 | 6,030 | 4,843 | 6,077 |
| 4 | 3,831 | 5,834 | 5,880 | 5,430 | 5,752 |
| 5 | 4,821 | 5,588 | 5,557 | 5,827 | 6,373 |
| 6 | 5,605 | 5,244 | 4,995 | 7,112 | 5,737 |

| Plant load factor (percentage of gross generation to generation at designed capacity): | | | | | |
|---|--------------|--------------|--------------|--------------|------|
| 1 | 63.2 | 63.1 | 49.5 | 69.6 | 68.9 |
| 2 | 56.9 | 50.8 | 70.2 | 66.7 | 57.4 |
| 3 | 63.6 | 54.9 | 68.7 | 55.3 | 69.3 |
| 4 | 43.7 | 66.6 | 66.9 | 62.0 | 65.6 |
| 5 | 55.0 | 63.8 | 63.3 | 66.5 | 72.7 |
| 6 | 64.0 | 59.9 | 56.9 | 81.2 | 65.5 |
| Average | 57.7 | 59.9 | 62.6 | 66.9 | 66.6 |
| | 17% below | 17% below | 14% below | 11% below | NA |
| PLF fixed by WBERC | 68.5 | 68.5 | 61.0 | 61.0 | 68.5 |
| PLF at national level | 69.97 | 72.34 | 72.96 | 74.82 | NA |

Annexure -11

(Refer to in Paragraph No.2.1.14 & 2.1.22)

Statement of planned and forced outages

| Years | 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | 2005-06 | |
|-------------------------------------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|
| Available Hours | 52,560 | | 52,560 | | 52,704 | | 52,560 | | 52,560 | |
| UNIT | (Hrs.) (Mts.) | | (Hrs.) (Mts.) | | (Hrs.) (Mts.) | | (Hrs.) (Mts.) | | (Hrs.) (Mts.) | |
| | Planned | Forced | Planned | Forced | Planned | Forced | Planned | Forced | Planned | Forced |
| 1 | 270.42 | 662.42 | 820.33 | 288.16 | 2,085.23 | 818.42 | 268.29 | 447.07 | 49.06 | 428.30 |
| 2 | 943.08 | 693.37 | 1,977.45 | 647.06 | 16.51 | 544.21 | 714.16 | 193.47 | 1,451.48 | 425.39 |
| 3 | 578.33 | 323.40 | 1,119.11 | 761.39 | 238.37 | 361.01 | 1,360.41 | 935.04 | 156.57 | 198.18 |
| 4 | 2,215.34 | 1,040.54 | 295.48 | 758.02 | 465.50 | 323.14 | 1,418.30 | 116.44 | 599.36 | 621.27 |
| 5 | 2,433.03 | 375.17 | 1,174.04 | 179.39 | 1,394.53 | 482.29 | 1,716.53 | 179.43 | 822.26 | 440.59 |
| 6 | 1,338.08 | 310.35 | 1,909.34 | 113.30 | 2,215.54 | 646.48 | 348.28 | 193.41 | 1,068.42 | 828.39 |
| Total | 7,779.08 | 3,406.45 | 7,296.55 | 2,748.12 | 6,417.28 | 3,176.35 | 5,827.17 | 2,066.06 | 4,148.35 | 2,943.32 |
| | 11,185.53 | | 10,045.07 | | 9,594.03 | | 7,893.23 | | 7,092.07 | |
| Percentage to total available hours | 21.28 | | 19.11 | | 18.20 | | 15.02 | | 13.50 | |

Annexure -12
(Refer to in Paragraph No.2.1.17)
Overhauling of boilers & turbo generators (TG)

| Sl. No. | Period of previous over-hauling | Next overhauling due | | Overhauling done during | No. of Days/Hours taken | Standard in Days/Hrs. | No. of days/Hrs. taken in excess | Loss in MKwh | Loss in (Rs. in crore) | Remarks |
|---------|--|----------------------|---------|--------------------------------------|-------------------------|-----------------------|----------------------------------|--------------|------------------------|-----------------------|
| | | Boiler | TG | | | | | | | |
| 1 | 1.1.01 to 25.2.01 (Boiler) (2000-01) 29.6.97 to 18.9.97 (TG) (1997-98) | 2002-03 | 2002-03 | 10.11.03 to 20.1.04 (2003-04) | 72/1728 | 50/1200 | 22/528 | 99.53 | 4.35 | Boiler + TG |
| 2 | 15.10.01 to 20.12.01 (Boiler) (2001-02) 15.10.00 to 21.12.00 (TG) (2000-01) | 2002-03 | 2005-06 | 7.1.03 to 9.2.03 (2002- 03) | 34/816 | 30/720 | 4/96 | 18.00 | 0.66 | Boiler only |
| | | | | 1.7.05 to 14.8.05 (2005-06) | 45/1080 | 50/1200 | - | - | Boiler +TG | |
| 3 | 4.8.99 to 2.10.99 (Boiler+TG) (1999- 00) | 2001-02 | 2004-05 | 17.10.02 to 23.11.02 (2002-03) | 38/912 | 30/720 | 8/192 | 36.00 | 1.32 | Boiler only |
| | | | | 13.11.04 to 12.12.04 (2004-05) | 30/720 | 30/720 | - | - | - | Boiler only |
| 4 | 1.12.98 to 6.1.99 (Boiler) (1998-99) 26.10.96 to 4.1.97 (TG) (1996-97) | 2000-01 | 2001-02 | 29.10.01 to 18.1.02 (2001-02) | 82/1968 | 50/1200 | 32/768 | 143.83 | 4.73 | Boiler + TG |
| | | | | 12.2.04 to 28.2.04 (2003-04) | 17/408 | - | - | - | - | Pressure part only |
| | | | | 24.12.04 to 11.2.05 (2004-05) | 50/1200 | 50/1200 | - | - | - | Boiler + TG |
| | | | | 24.8.05 to 16.9.05 (2005-06) | 24/576 | 30/720 | - | - | - | Boiler only |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Period of previous over-hauling | Next overhauling due | | Overhauling done during | No. of Days/Hours taken | Standard in Days/Hrs. | No. of days/Hrs. taken in excess | Loss in MKwh | Loss in (Rs. in crore) | Remarks |
|---------|--|----------------------|---------|---|-------------------------|-----------------------|----------------------------------|--------------|------------------------|-------------|
| | | Boiler | TG | | | | | | | |
| 5 | 2.9.96 to 3.10.96 (Boiler) (1996-97) 1.1.94 to 11.3.94 (TG) (1993-94) | 1998-99 | 1998-99 | 19.7.01 to 2.10.01 (2001-02) | 76/1824 | 50/1200 | 26/624 | 116.87 | 3.84 | Boiler + TG |
| | | | | 17.10.03 to 8.11.03 (2003-04) | 23/552 | 30/720 | - | - | 1.44 | Boiler only |
| | | | | 1.7.04 to 8.8.04 (2004-05) 17.11.05 to (2005-06) | 39/936 | 30/720 | 9/216 | 40.81 | Boiler only | |
| 6 | 9.6.00 to 8.9.00 (Boiler +T.G.) (2000-01) | 2002-03 | 2004-05 | 3.7.03 to 14.8.03 (2003-04) | 43/1032 | 30/720 | 13/312 | 58.82 | 2.57 | Boiler only |
| | | | | 10.9.05 to 8.10.05 (2005-06) | 29/696 | 50/1200 | - | - | Boiler +TG | |

Annexure -13
(Refer to in Paragraph No.2.1.18)

Statement showing inadequate maintenance

| Sl No. | Unit No. | Nature of the problem | Taken off from to | Outage Hours (in hrs.) | Repeat occurrence | Outage Hours (in hrs.) |
|--------|----------|---|--------------------------|------------------------|--|------------------------|
| 1 | 1 | Boiler Tube Leakage | 28-05-2001 to 02-06-2001 | 119 | 11-07-2001 to 16-07-2001 | 123 |
| 2 | 1 | Boiler Tube Leakage | 13-03-2002 to 15-03-2002 | 45 | 16-03-2002 to 18-03-2002 | 70 |
| 3 | 1 | Ash handling plant trouble | 08-03-2002 to 11-03-2002 | 90 | 29-03-2002 to 06-04-2002 | 196 |
| 4 | 2 | Economiser Leakage | 12-01-2002 to 14-01-2002 | 43 | 27-01-2002 to 29-01-2002 | 52 |
| 5 | 2 | Induced Draught Fan problem | 26-03-2003 to 29-03-2003 | 81 | 29-03-2003 to 04-04-2003 | 133 |
| 6 | 3 | Economiser Leakage | 02-07-2004 to 04-07-2004 | 48 | 04-07-2004 to 06-07-2004 | 45 |
| 7 | 3 | Economiser Leakage | 28-12-2004 to 01-01-2005 | 76 | 18-01-2005 to 20-01-2005 | 54 |
| 8 | 4 | Economiser Leakage | 17-10-2002 to 24-10-2002 | 187 | 17-11-2002 to 20-11-2002 21-11-2002 to 04-12-2002 06-12-2002 to 11-12-2002 | 63 300 127 |
| 9 | 4 | Boiler Tube Leakage | 18-09-2005 to 22-09-2005 | 94 | 02-10-2005 to 07-10-2005 02-11-2005 to 06-11-2005 | 119 100 |
| 10 | 5 | Low vaccum | 07-10-2001 to 07-10-2001 | 2 | 09-10-2001 to 09-10-2001 | 16 |
| 11 | 5 | Instrument trouble | 10-10-2001 to 10-10-2001 | 4 | 30-10-2001 to 30-10-2001 | 9 |
| 12 | 5 | Operation problem | 08-11-2001 to 20-11-2001 | 282 | 21-11-2001 to 21-11-2001 | 2 |
| 13 | 5 | Instrument trouble (Exhaust temperature high) | 27-03-2002 to 17-03-2002 | 9 | 25-03-2002 to 25-03-2002 28-03-2002 to 28-03-2002 | 4 2 |
| 14 | 5 | Hydrogen Leakage | 27-08-2002 to 31-08-2002 | 106 | 03-09-2002 to 06-09-2002 | 81 |
| 15 | 5 | Ash handling plant trouble | 30-01-2004 to 31-01-2004 | 27 | 05-02-2004 to 06-02-2004 | 26 |
| 16 | 6 | Instrument trouble | 30-12-2001 to 30-12-2001 | 3 | 03-01-2002 to 03-01-2002 | 4 |
| 17 | 6 | Furnace draught | 24-06-2002 to 24-06-2002 | 6 | 04-07-2002 to 05-07-2002 | 18 |
| 18 | 6 | Flame failure | 03-06-2004 to 03-06-2004 | 2 | 05-06-2004 to 05-06-2004 | 8 |
| | | Total | | 1,224 | | 1,552 |

Annexure -14

(Refer to in Paragraph No.2.1.19)

Absence of supervision

(i) Unit 4 tripped on 30 July 2001 due to draining out of entire quantity of light diesel oil from the main oil tank, while being transferred from Unit 5 to Unit 4 as the valve in the pipe line to dirty oil tank was kept open and could be synchronised only after outage of 8.17 hours.

(ii) Boiler of Unit 3 was overhauled from 13 November to 12 December 2004 after availing 708.42 hours. But, the unit had to be shut down again within 20 hours of operation for 86.37 hours from 13 to 17 December 2004 as a nut was left inside during overhauling.

(iii) The boiler and turbo-generator of Unit 4 was overhauled between 24 December 2004 and 11 February 2005. It had to be shut down again after 11 minutes of resumption for further 75.22 hours because of fire in the turbine caused by spillage of lubricating oil during re-commissioning. No investigation was carried out to fix responsibility.

(iv) A Digital Auto Voltage Regulator (DAVR) in Unit 3 was commissioned (November 2002) at a cost of Rs 1.05 crore, with guarantee for 12 months from operation. The unit tripped (December 2002 – February 2003) on eight occasions for 47.05 hours due to excitation failure initiated from DAVR unit, indicating that adequate care had not been taken in installing the DAVR.

(v) Boiler of Unit 2 was overhauled (July –August 2005) availing 1,060 hours. After running the unit for two days it had to be shut down again for 102 hours due to presence of a washer inside the boiler tubes.

Annexure -15

(Refer to in Paragraph No.2.1.29)

Statement of action not taken on Residual Life Assessment studies of boilers and turbo generator

| Unit #/ Component | Action recommended but not taken up |
|--|---|
| <u>Unit – 1 (Boiler)</u> | |
| Water Wall tubes in goose neck region | Re-inspection to be taken up after two years i.e. January 2006. |
| Primary Superheater Outlet (Vertical Section) | First tube from furnace side of Primary Horizontal outlet bank to be replaced. |
| Platen Superheater | Rectification of distortions and removal of ash deposition. Re-inspection of Platen Superheater elements to be taken up after two years i.e. January 2006. |
| Final Superheater | LPI Clevis support attachment welding should be re-inspected and defects rectified. Re-inspection of Final Superheater coils to be taken up after two years i.e. January 2006. |
| Re-heater Pendant Intermediate bank with cross over bank and outlet bank (RPOB) | Eroded first tube from furnace side of RPOB to be replaced. Re-inspection of reheater sections to be taken up after two years i.e. January 2006. |
| <u>Unit – 2 (Boiler)</u> | |
| Primary super heater system | Replace components in the next overhaul in July/ August 2005. |
| Water walls tubes | Replace water wall tubes in the next overhaul in July/ August 2005. |
| Reheater system | Replace eroded tubes in the next overhaul in July/ August 2005. |
| <u>Unit – 1 (Turbogenerator)</u> | |
| High Pressure Turbine - 2 nd stage diaphragm | Cracks on four blades to be removed as recommended in December 2003. |
| Intermediate Pressure Turbine – 22 nd stage diaphragm 23 rd stage diaphragm 30 th stage diaphragm | Crack on one blade to be removed. Two cracks on the body to be removed. Porosity/ honeycomb on the body to be removed. |
| Left hand side of parting plane | Several cracks to be removed by grinding and welding. |

| Unit #/ Component | Action recommended but not taken up |
|--|---|
| Intermediate Pressure rotor | The bent rotor is to be rectified/ replaced at the earliest. |
| High Pressure Rotor – 1 st stage blades | To be replaced during next overhaul as recommended in December 2003. |
| Flange and stud heating system | -DO- |
| High & Low Pressure Rotors - Diaphragms | Peak seals to be replaced during next overhaul as advised in December 2003. |

Annexure - 16*(Refer to in Paragraph No. 2.1.30)***Statement showing the Thermal Efficiency achieved by Kolaghat Thermal Power Station**

| Sl. No. | Particulars | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---------|---|----------|----------|----------|----------|----------|
| 1 | Average Consumption (a) Coal (KG./Kwh) | 0.74 | 0.74 | 0.75 | 0.72 | 0.69 |
| | (b) Oil (ML./Kwh) | 2.163 | 2.395 | 1.998 | 1.604 | 1.160 |
| 2 | Average heat value: (a) Coal (K Cal/Kg.) | 3,910 | 3,847 | 3,896 | 3,904 | 4,221 |
| | (b) Oil (K Cal/Ltrs.) | 9,441 | 9,345 | 9,490 | 9,315 | 9,271 |
| 3 | Heat value of fuel consumerd: (a) Coal (K Cal/Kwh) 1(a) x 2(a) | 2,893.40 | 2,846.78 | 2,922.00 | 2,810.88 | 2,912.49 |
| | (b) Oil (K Cal/Kwh) 1(b) x2(b) | 20.42 | 22.38 | 18.96 | 14.94 | 10.75 |
| 4 | Total heat consumed (K Cal/Kwh) | 2,913.82 | 2,869.16 | 2,940.96 | 2,825.82 | 2,923.24 |
| 5 | Thermal efficiency <u>(860.013x100)</u> heat consumed | 29.51 | 29.97 | 29.24 | 30.43 | 29.42 |

Annexure -17
(Refer to in Paragraph No.2.1.31)

Statement showing the consumption of heat rate in excess of norm

| Sl. No. | Particulars | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---------|--|-----------------|-----------------|-----------------|-----------------|----------------------|
| 1 | Gross Generation (MKwh) | 6,374.067 | 6,603.913 | 6,924.957 | 7,381.281 | 7,352.574 |
| 2 | Coal Consumption (MT) | 47,43,116 | 48,77,304 | 51,81,522 | 52,96,943 | 50,86,433 |
| 3 | Average Calorific Value of coal (K. cal/Kg) | 3,910 | 3,847 | 3,896 | 3,904 | 4,221 |
| 4 | Heat Generated by Coal (K. cal x10 ³) | 18,54,55,83,560 | 18,76,29,88,488 | 20,18,72,09,712 | 20679265472 | 21469833693 |
| 5 | Oil Consumed (KL) | 13,788 | 15,818 | 13,838 | 11,836 | 8,528 |
| 6 | Average Cal. Value of Oil (K.cal/Lt.) | 9,441 | 9,345 | 9,490 | 9,315 | 9,271 |
| 7 | Heat generated by oil (K. cal x10 ³) | 13,01,72,508 | 14,78,19,210 | 13,13,22,620 | 11,02,52,340 | 79,06,3088 |
| 8 | Total heat Consumed (K. cal x10 ³) | 18,67,57,56,068 | 18,91,08,07,698 | 20,31,85,32,332 | 20,78,95,17,812 | 21,54,88,96,781 |
| 9 | Average Consumption of Heat (K.cal/Kwh) | 2,929.959 | 2,863.576 | 2,934.102 | 2,816.519 | 2,930.796 |
| 10 | Norms fixed by WBERC (K.cal/Kwh) | 2,650 | 2,703 | 2,735 | 2,735.38 | 2,740 |
| 11 | Excess Consumption (K.cal/Kwh) | 279.959 | 160.576 | 199.102 | 81.139 | 190.796 |
| 12 | Total excess consumption of Heat (Mkcal.) | 17,84,477.423 | 10,60,429.934 | 13,78,772.789 | 5,98,909.759 | 14,02,841.709 |
| 13 | Valuation of excess consumption of heat in terms of coal | | | | | |
| a) | Weight of Coal (MT) (12/3) | 4,56,388.088 | 2,75,651.140 | 3,53,894.453 | 1,53,409.262 | 3,32,348.190 |
| | Total (MT) | | | | | 15,71,691.133 |
| b) | Rate/MT(Rs). | 985.00 | 1,049.00 | 1,096.00 | 1,276.00 | 1,329.00 |
| c) | Value (Rupees in crore) | 44.95 | 28.92 | 38.79 | 19.58 | 44.17 |
| | Total (Rs in crore) | | | | | 176.41 |

Annexure -18*(Refer to in Paragraph No.2.1.34)***Statement showing average calorific value of coal received and quantity of coal received in terms of desired minimum calorific value.**

| Sl. No. | Particulars | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---------|---|------------------|------------------|------------------|------------------|------------------|
| i | Desired minimum calorific value (Kcal/Kg.) | 4,243 | 4,243 | 4,243 | 4,243 | 4,243 |
| ii | Average calorific value of coal actually received (Kcal/Kg.) | 3,910 (7.85%) | 3,847 (9.33%) | 3,896 (8.17%) | 3,904 (7.99%) | 4,221 (0.52%) |
| iii | Actual quantity of coal consumed (lakh tonnes) | 47.43 | 48.77 | 51.82 | 52.97 | 50.86 |
| iv | Quantity of coal received in terms of desired calorific value (lakh tonnes) (ii x iii/i) | 43.71 | 44.22 | 47.58 | 48.74 | 50.60 |
| v | Short receipt of coal (lakh tonnes) | 3.72 | 4.55 | 4.24 | 4.23 | 0.26 |
| vi | Average procurement cost of coal (Rupees/ tonnes) | 985 | 1,049 | 1,096 | 1,276 | 1,329 |
| vii | Value of coal short received (Rupees in lakh) | 3,664.20 | 4,772.95 | 4,647.04 | 5,397.48 | 3,45.54 |
| | Total (Rupees in crore) | | | | | 188.27 |

Figures in brackets indicate the percentage below desired minimum calorific value

Annexure -19
(Refer to in Paragraph No. 2.1.41)

Statement showing inventory holding by the Power Station

(Rupees in crore)

| Year | Opening Stock | Receipt | Issue | Closing Stock | Closing Stock in terms of monthly consumption | Excess holding |
|---------|---------------|---------|--------|---------------|---|----------------|
| 2001-02 | 67.85 | 17.95 | 12.68 | 73.12 | 69 | 68.89 |
| 2002-03 | 73.12 | 22.30 | 19.58 | 75.84 | 46 | 69.31 |
| 2003-04 | 75.84 | 32.31 | 32.88 | 75.27 | 27 | 64.31 |
| 2004-05 | 75.27 | 34.40 | 32.72 | 76.95 | 28 | 66.04 |
| 2005-06 | 76.95 | 59.08 | 42.51. | 93.52 | 26 | 79.35 |

Annexure -20
(Refer to in Paragraph No.2.1.42)
Statement showing cost of generation

| Sl. No. | Particulars | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1 | Units generated (MKwh) | 6,374.067 | 6,603.913 | 6,294.957 | 7,381.281 | 7,352.574 |
| 2 | Auxiliary consumption (MKwh) | 689.473 | 707.760 | 708.887 | 747.112 | 844.308 |
| 3 | Units sent out (MKwh) | 5,684.594 | 5,896.153 | 6,216.070 | 6,634.169 | 6,508.266 |
| 4 | Total generation cost (Rs. in lakh) | | | | | |
| | i) Fuel | 62,519.00 (62,680.00) | 64,080.00 (65,616.74) | 70,718.00 (70,315.21) | 81,080.00 (66,063.53) | 84,347.49 (79,772.70) |
| | ii) Repair & Maintenance | 4,437.00 (5,108.00) | 4,779.00 (5,000.00) | 7,127.00 (4,000.00) | 7,003.00 (4,908.20) | 8,542.45 (6,843.04) |
| | iii) Employee cost | 2,852.00 (2,996.00) | 3,090.00 (3,175.76) | 2,916.00 (3,113.87) | 2,857.00 (3,406.70) | 2,881.54 (3,274.04) |
| | iv) Adm. & General Expenditure | 600.00 (605.00) | 666.00 (516.41) | 759.00 (746.62) | 824.00 (713.33) | 658.47 (647.75) |
| | v) Depreciation | 12,173.00 (10,448.00) | 11,250.00 (12,139.10) | 9,108.00 (12,081.98) | 9,170.00 (11,425.42) | 4,451.97 (5,847.51) |
| | vi) Interest | 11,975.00 (6,071.00) | 13,832.00 (8,759.00) | 13,244.00 (8,024.37) | 14,518.00 (10,236.00) | 8,573.15 (8,843.57) |
| | Total Cost | 94,556.00 | 97,697.00 | 1,03,872.00 | 1,15,452.00 | 1,09,455.07 |
| 5 | Cost allowed by WBERC | 87,908.00 | 95,207.01 | 98,282.05 | 96,753.18 | 1,05,228.61 |
| 6 | Cost per unit: (Paise/Kwh) | | | | | |
| | i) Generated | 148.34 | 147.93 | 149.99 | 156.41 | 148.87 |
| | ii) Sent Out | 166.33 | 165.69 | 167.10 | 174.02 | 168.18 |
| 7 | Rate fixed by WBERC (Paise/Kwh) | 142.88 | 145.63 | 157.63 | 168.30 | 172.44 |
| 8 | Net loss (-)/ Gain (+) (Paise/Kwh) | (-)23.45 | (-)20.06 | (-)9.47 | (-)5.72 | (+)4.26 |

(Figures in brackets indicates amount allowed by WBERC)

Annexure-21
(Refer to in paragraph No.2.2.10)
Production Performance of Feed Milling Plant

Kalyani Feed Milling Plant

| Year | M A S H | | | P E L L E T | | | Total | Percentage of overall utilisation |
|---------|--------------------|-------------------|---------------------------|--------------------|-------------------|---------------------------|--------|-----------------------------------|
| | Installed capacity | Actual Production | Percentage of utilisation | Installed capacity | Actual Production | Percentage of utilisation | | |
| | (MT) | (MT) | | (MT) | (MT) | | | |
| 2001-02 | 28,500 | 7405 | 26 | 14,250 | 2734 | 19 | 10,139 | 24 |
| 2002-03 | -do- | 7866 | 28 | -do- | 4264 | 30 | 12,130 | 28 |
| 2003-04 | -do- | 7108 | 25 | -do- | 5548 | 39 | 12,656 | 30 |
| 2004-05 | -do- | 7721 | 27 | -do- | 7357 | 52 | 15,078 | 35 |
| 2005-06 | -do- | 6703 | 24 | -do- | 7434 | 52 | 14,137 | 33 |

Salboni Feed Plant

| Year | M A S H | | | P E L L E T | | | Total | Percentage of overall utilisation |
|---------|--------------------|-------------------|---------------------------|--------------------|-------------------|---------------------------|-------|-----------------------------------|
| | Installed capacity | Actual Production | Percentage of utilisation | Installed capacity | Actual Production | Percentage of utilisation | | |
| | (MT) | (MT) | | (MT) | (MT) | | | |
| 2001-02 | 5985 | 1680 | 28 | 12,825 | 6038 | 47 | 7718 | 41 |
| 2002-03 | -do- | 1776 | 30 | -do- | 6201 | 48 | 7977 | 42 |
| 2003-04 | -do- | 1788 | 30 | -do- | 6280 | 49 | 8068 | 43 |
| 2004-05 | -do- | 1656 | 28 | -do- | 6961 | 54 | 8617 | 46 |
| 2005-06 | -do- | 1622 | 27 | -do- | 7631 | 60 | 9253 | 49 |

Siliguri Feed Plant (Dual Purpose plant)

| Year | Installed capacity (MT) | Mash Production (MT) | Pellet Production (MT) | Total Production (MT) | Percentage of Capacity utilisation |
|---------|-------------------------|----------------------|------------------------|-----------------------|------------------------------------|
| 2001-02 | 8550 | 700 | 816 | 1516 | 18 |
| 2002-03 | -do- | 965 | 1517 | 2482 | 29 |
| 2003-04 | -do- | 674 | 1408 | 2082 | 24 |
| 2004-05 | 12,825 | 1976 | 829 | 2805 | 22 |
| 2005-06 | -do- | 593 | 2797 | 3390 | 26 |

Durgapur Feed Plant (Mash Plant)

| Year | Installed Capacity (MT) | Actual Production (MT) | Percentage of capacity utilisation |
|-------------|--------------------------------|-------------------------------|---|
| 2001-02 | 5985 | 844 | 14 |
| 2002-03 | 5985 | 1170 | 20 |
| 2003-04 | 5985 | 1242 | 21 |
| 2004-05 | 5985 | 1272 | 21 |
| 2005-06 | 5985 | 1423 | 24 |

Annexure - 22

(Referred to in paragraph Nos. 3.1.3 & 3.1.13)

Statement giving details of funds received and expenditure incurred by West Bengal State Electricity Board under APDP/ APDRP
(Amount : Rupees in crore)

| Nature of fund, No. of phase, name of project | Approved project cost (Amount) | Date of approval | Amount Sanctioned | Amount released by GOI | Date of release by GOI | Date of receipt by Board | Counterpart fund drawn | Total expenditure till March 2006 | Unspent (+)/ unclaimed (-) amount |
|---|--------------------------------|------------------|-------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------------------|-----------------------------------|
| Project implementation | | | | | | | | | |
| APDP | | | | | | | | 7.20 | |
| Phase-I | | | | | | | | | |
| Bidhannagar 'D' Circle | 31.20 | 21.08.2002 | 16.38 | 33.50 | May 2001 | August 2001 | 18.26 | 26.00 | |
| Howrah 'D' Circle | 48.09 | 21.08.2002 | 25.25 | | | | 22.49 | 45.19 | |
| 24 Parganas 'D' Circle | 47.12 | 21.08.2002 | 24.73 | | | | 19.12 | 47.64 | |
| Sub-Total | 126.41 | | 66.36 | 33.50 | | | 59.87 | 126.03 | (-) 32.66 |
| Phase-II | | | | | | | | | |
| Burdwan | 18.66 | 05.06.2003 | 9.33 | 6.51 | April 2002 | December 2003 | 2.95 | 11.51 | |
| Jamuria | 3.36 | 05.06.2003 | 1.68 | | | | 0.28 | 1.55 | |
| Raniganj | 4.16 | 05.06.2003 | 2.08 | | | | 0.40 | 2.01 | |
| Kulti | 5.66 | 05.06.2003 | 2.83 | 19.02 | April 2002 | February 2003 | 0.65 | 3.49 | |
| Shantipur | 5.60 | 05.06.2003 | 2.40 | | | | 0.51 | 2.63 | |
| Nabadwip | 4.80 | 05.06.2003 | 2.80 | 14.64 | April 2002 | July 2004 | 0.51 | 1.96 | |
| Krishnanagar | 8.29 | 05.06.2003 | 4.15 | | | | 0.92 | 6.00 | |
| Jalpaiguri (I) | 21.02 | 05.06.2003 | 10.51 | | | | 1.89 | 13.30 | |
| Sub-Total | 71.55 | | 35.78 | 40.17 | | | 8.11 | 42.45 | (+) 5.83 |
| Phase-III | | | | | | | | | |
| Haldia | 13.90 | 18.12.2003 | 6.95 | | | | 0.45 | 6.73 | |
| Burdwan | 12.97 | 18.12.2003 | 6.49 | | | | - | 1.52 | |
| Jalpaiguri (II) | 109.37 | 18.12.2003 | 54.69 | | | | 3.33 | 29.44 | |
| Asansol | 21.01 | 18.12.2003 | 10.51 | | | | 0.78 | 6.38 | |
| Siliguri Town | 46.54 | 18.12.2003 | 23.27 | | | | 1.98 | 15.80 | |

| Nature of fund, No. of phase, name of project | Approved project cost (Amount) | Date of approval | Amount Sanctioned | Amount released by GOI | Date of release by GOI | Date of receipt by Board | Counterpart fund drawn | Total expenditure till March 2006 | Unspent (+)/ unclaimed (-) amount |
|---|--------------------------------|------------------|-------------------|------------------------|------------------------|--------------------------|------------------------|-----------------------------------|-----------------------------------|
| GIS Mapping | 6.05 | 18.12.2003 | 3.03 | | | | - | 1.35 | |
| DCC | 6.47 | 18.12.2003 | 3.24 | | | | 2.12 | 6.93 | |
| Sub-Total | 216.31 | | 108.18 | Nil | | | 8.66 | 68.15 | (-) 59.49 |
| Phase-IV | | | | | | | | | |
| Generation of IT & Communication Infrastructure | 5.08 | 04.04.2005 | 2.54 | | | | - | - | |
| Zonal Data Storage and Call Centre | 22.50 | 04.04.2005 | 11.25 | 52.75 | July 2005 | September 2005 | - | - | |
| Sub-Total | 27.58 | | 13.79 | 52.75 | | | - | - | (+) 52.75 |
| Total | 441.85 | | 224.11 | 126.42 | | | 76.64 | 236.63 | (-) 33.57 |

| | <u>Year</u> | <u>G. O. No. and date</u> | <u>Rupees in crore</u> |
|---|-------------|--|------------------------|
| Incentive received by the Board Rs 375.76 crore | 2002-03 | F. No. 41(2)PF-5/2004-05 dated 17-11-2004 | 73.00 |
| | 2003-04 | F. No. 44(1) PF-1/2005/18 dated 04-07-2005 | 302.76 |

Note : Amount released by GOI Rs 115.32 crore
 Transferred from APDP to APDRP Rs 11.10 crore
Total : Rs 126.42 crore

Annexure - 23
(Referred to in paragraph 3.1.19)
Undue benefit to contractors

| Circle | Item | Quantity | Rate allowed (Rs.) | Lowest rate available (Rs.) | Circle | Difference (Rupees) (Percentage in excess) | Total extra expenditure (Rupees) |
|------------|--|----------|--------------------|-----------------------------|------------|--|----------------------------------|
| | New DT | Nos. | | | | | |
| Nadia | 100 KVA | 78 | 1,55,000 | 1,33,056 | Burdwan | 21,944 (16.49) | 17,11,632 |
| | Renovation of existing DT | Nos. | | | | | |
| Burdwan | 315 KVA | 23 | 1,84,154 | 70,000 | Nadia | 1,14,155 (163.08) | 26,25,565 |
| | 250 KVA | 25 | 1,52,197 | 55,000 | | 97,198 (176.72) | 24,29,950 |
| | 100KVA | 314 | 77,462 | 40,000 | | 37,462 (93.66) | 1,17,63,068 |
| | 63 KVA | 38 | 67,058 | 40,000 | | 27,058 (67.64) | 10,28,204 |
| | 25 KVA | 24 | 64,003 | 35,000 | | 29,003 (82.87) | 6,96,072 |
| Jalpaiguri | 315 KVA | 2 | 1,28,190 | 70,000 | | 58,190 (83.13) | 1,16,380 |
| | 100KVA | 35 | 1,28,190 | 40,000 | | 88,190 (220.48) | 30,86,650 |
| | 63 KVA | 1 | 1,39,728 | 40,000 | | 99,728 (249.32) | 99,728 |
| | 25 KVA | 12 | 1,39,728 | 35,000 | | 1,04,728 (299.22) | 12,56,736 |
| | New Line | | | | | | |
| | 33 KV items | | | | | | |
| Jalpaiguri | Rail Pole 12.8 mtr long (WL-45 kg/mtr) | 168Nos. | 17,405 | 17,100 | Nadia | 305 (1.78) | 51,240 |
| | 'V' Bracket | 140--' | 1,328 | 550 | | 778 (141.45) | 1,08,920 |
| | 'Top' Adopter | --' | 531 | 350 | | | |
| Nadia | 100 sq mm ACSR (Dog) Conductor | 55.62 Km | 52,572 | 41,661 | Jalpaiguri | 10,911 (26.19) | 6,06,869 |
| | 11 KV materials | | | | | | |
| Jalpaiguri | Rail Pole 12.8 mtr long (WL-45 kg/mtr) | 1200Nos | 20,998 | 17,000 | Nadia | 3,898 (22.93) | 46,77,600 |
| | M.S. 'V' Bracket | 1000--' | 1,328 | 342 | | 986 (288.30) | 9,86,000 |
| | M.S. 'Top' Adopter | --' | | 228 | | 531 (232.89) | |

| Circle | Item | Quantity | Rate allowed (Rs.) | Lowest rate available (Rs.) | Circle | Difference (Rupees) (Percentage in excess) | Total extra expenditure (Rupees) |
|------------|--|----------|--------------------|-----------------------------|---------|--|----------------------------------|
| Nadia | 50 sq.mm ACSR Conductor | 160.68Km | 26,364 | 21,311.47 | Burdwan | 5,053 (23.71) | 8,11,916 |
| | LT Line material | | | | | | |
| Nadia | AAC 50 sq mm | 74.16Km | 23,400 | 21,763 | Burdwan | 1,637 (7.52) | 1,21,399 |
| Nadia | Reconductoring of 11 KV line Rabbit Conductor (ACSR) | 65 Km | 84,092 | 76,914 | Burdwan | 7,178 (9.33) | 4,66,570 |
| | Reconductoring & Phase conversion with 50 sq mm AAC | | | | | | |
| Burdwan | 3 phase 5 wire | 10 Km | 1,13,191 | 51,000 | Nadia | 62,191 (121.94) | 6,21,910 |
| | 3 phase 5 wire | 3Km | 1,15,434 | 51,000 | Nadia | 64,434 (126.34) | 1,93,302 |
| | 3 phase 4 wire | 10 Km | 91,877 | 51,000 | Nadia | 40,877 (80.15) | 4,08,770 |
| | 3 phase 4 wire | 12Km | 93,671 | 51,000 | Nadia | 42,671 (83.67) | 5,12,052 |
| Nadia | Folding glass fibre ladder (10m) | 18 Nos. | 15,000 | 2,342.49 | Burdwan | 12,657.51 (540.44) | 2,27,835 |
| Jalpaiguri | Folding glass fibre ladder (10m) | 6 Nos. | 70,505 | 2,342.49 | Burdwan | 68,162.51 (2910.46) | 4,08,975 |
| Nadia | Complete tool box | 12 Nos. | 3,000 | 1,757 | Burdwan | 1,243.00 (70.75) | 14,916 |
| Jalpaiguri | Complete tool box | 4 Nos. | 4,487 | 1,757 | Burdwan | 2,730.00 (155.38) | 10,920 |
| Nadia | Discharging rod | 24 Nos. | 10,000 | 585.39 | Burdwan | 9,414.61 (1609.23) | 2,25,950 |
| Jalpaiguri | Discharging rod | 8 Nos. | 1,282 | 585.39 | Burdwan | 696.61 | 5,572 |
| Jalpaiguri | 500 volt earth tester | 3 Nos. | 6,410 | 4,500 | Nadia | 1,910.00 (42.44) | 5,730 |
| Burdwan | 2500 volt earth tester | 6 Nos. | 7,612.87 | 6,000 | Nadia | 1,612.87 (26.87) | 9,677 |
| Burdwan | Clippon meter (digital) | 12 Nos. | 2,577.02 | 1,000 | Nadia | 1,577.02 (157.70) | 18,924 |
| Jalpaiguri | Clippon meter (digital) | 3 Nos. | 8,973 | | | 7,973.00 | 23,919 |
| Nadia | Mobile phone | 24 Nos. | 10,000 | 5,563 | Burdwan | 4,437.00 (79.76) | 1,06,488 |
| Jalpaiguri | Mobile phone | 8 | 6,410 | 5,563 | Burdwan | 847.00 (15.23) | 6,776 |
| | Total | | | | | | 3,54,46,215 |

Annexure - 24

(Referred to in paragraph 3.1.24)

Statement showing progress of work in selected Circles and towns

Howrah 'D' Circle

| Sl. No. | Name of the contractor | Name of work | Contract amount (Rupees in crore) | Target date of completion as per MOP/ GOI | Target date of completion period as per LOA | Percentage of completion as on 31 March 2006 | Delay (in months) with reference to |
|---------|---|--|-----------------------------------|---|---|--|-------------------------------------|
| 1 | EMCO Limited (Package-I) LOA#ZMC/APDRP/ HWH/NSS/951(s) and 952 (E) dated 30-06-2004 | Five New 33/11 KV sub-stations & connected feeders | Supply-8.98 Erection -4.79 | Two years from the date of sanction of scheme – February 2003 | 27-11-2005 | Physical - NA Financial - 33.05 | MOA-37 LOA-4 |
| | | | Total-13.77 | | | | |
| 2 | DESCON Limited (Package-II) LOA#: ZMC/APDRP/HWH/ R&M/ 3468 (s) and 3469 (E) dated 22-01-2004 | R&M of sub-station including power transformer, augmentation, protection and control system, VHF Towers etc. | Supply -4.83 Erection-0.65 | February 2003 | 12-07-2005 | Physical - 95 Financial - 72.52 | MOA-37 LOA-8 |
| | | | Total-5.48 | | | | |
| 3 | KEC International Limited (Package-III) LOA#:- ZMC/APDRP/ HWH/ DTR- FA/3684(s) and 3685 (E) dated 17- 02-2004 | Distribution transformer and feeder augmentation along with New Feeder (33&11 KV) and DTR's including control system | Supply -14.55 Erection-7.12 | February 2003 | 17-08-2005 | Physical - 50 Financial - 55.86 | MOA-37 LOA-7 |
| | | | Total 21.67 | | | | |

Statement showing progress of work in selected Circle and towns (Continued)
Bidhannagar 'D' Circle

| Sl. No. | Name of the Contractor | Nature of work | Contract Amount (Rupees in crore) | Target date of completion as per MOP/GOI | Target date of completion period as per LOA | Percentage of Completion as on 31.3.2006 | Delay (in months) with reference to |
|---------|--|--|-----------------------------------|--|---|---|-------------------------------------|
| 1. | Indo Power Project Limited Package –I LOA No.ZMC/APDRP/ BNDC/DTR-FA/3681 (E)/3680 dated 17.2.2004 | Distribution transformer & feeder augmentation along with New Feeder and DTRs including control system | Supply-9.23 Erection-1.55 | April 2004 | 30.11.2005 | Physical - 80.58 Financial - 84.59 | MOA-23 LOA-4 |
| | | | Total-10.78 | | | | |
| 2. | BIECCO Lawrie Limited Package –II ZMC/APDRP/BNDC/ D TR-FA/340(15) 3402 (E)/ dated 16.1.04 | Two New 33/11 KV Sub-station & connected feeders | Supply –4.30 Erection-2.20 | April 2004 | 02.05.2005 | Physical 100 & Rajarhat sub-station - 12 Financial-100 | MOA-23 LOA-10 |
| | | | Total-6.50 | | | | |
| 3. | EMCO Limited (Package-III) ZMC/APDRP/BNDC/ DTR-FA/3294 (S) & 3295 dated 17.1.04 | R&M of Sub-stations including PT Augmentation protection, VHF and Civil Works | Supply-4.17 Erection –1.20 | April 2004 | 02.02.2005 | Physical–90 Financial-62.61 | MOA-23 LOA-13 |
| | | | Total-5.37 | | | | |

**Statement showing progress of work in selected Circle and towns (Continued.....)
Nadia 'D' Circle**

| Sl. No. | Name of the contractor | Nature of work | Contract amount (Rupees in crore) | | Target date of completion | | Percentage of completion as on March 2006 | Delay (in months) with reference to |
|--------------|---|---|-----------------------------------|--------------|---------------------------|------------|---|-------------------------------------|
| | | | Krishnagar | Nabadwip | As per MOP/GOI | As per LOA | | |
| 1 | Sun Steel Industries (Private) Limited LOA#CED/APDRP/Ph-II/ NDC/II(S) dated 30-04-2004 | Installation of distribution transformers, augmentation/renovation of DTR alongwith new feeder lines, reconducting etc. | Supply- 3.36 Erection- 1.32 | 1.30 0.76 | June 2003 | March 2005 | Physical - 13 to 50 Financial - 18 to 43 | MOA-33 LOA-11 |
| Total | | | 4.68 | 2.06 | | | | |

Jalpaiguri 'D' Circle (Jalpaiguri town)

| Sl. No. | Name of the Contractor | Nature of work | Contract amount (Rupees in crore) | Target date of completion | | Percentage of completion as on March 2006 | Delay (in months) with reference to |
|--------------|---|---|-----------------------------------|---------------------------|------------|--|-------------------------------------|
| | | | | As per MOP/GOI | As per LOA | | |
| 1. | EMCO Limited LOA CED/APDRP/ PHII/ JDC/112(S) & 113(E) dated 30.04.2004 | Metering, R&M works, reinforcement of lines, new lines, installation of new distribution transformer and IT works | Supply-16.26 Erection-2.15 | May 2005 | May 2005 | Physical - 0 to 100 Financial - 50 to 100 | MOA-15 LOA-15 |
| Total | | | 18.41 | | | | |

Annexure – 25*(Referred to in paragraph 3.1.38)***Fulfilment of benchmark parameters**

| Sl. No. | Parameters | Unit | Previous Level | Target Level | Achievement as on March 2006 | Previous Level | Target Level | Achievement as on March 2006 | Previous Level | Target Level | Achievement as on March 2006 |
|---------|--|---------------|--------------------------|--------------|------------------------------|-------------------------------|--------------|------------------------------|------------------------------|--------------|------------------------------|
| | | | Howrah 'D' Circle | | | Bidhannagar 'D' Circle | | | Jalpaiguri 'D' Circle | | |
| 1 | Input energy for the Circle Vs. metered energy sale to consumers (energy billed on flat rate/assessed basis is not to be included) | Ratio | 1.61 | 1.25 | 1.22 | 1.60 | 1.25 | 1.18 | 1.47 | 1.19 | 1.04 |
| 2 | T&D losses in MU (flat rate sales and unmetered sales is not to be included) | MU | 303.682 | 185.026 | 184.48 | 172.90 | 86.00 | 88.009 | 10.36 | 5.90 | 1.32 |
| 3 | Gap between ARR and ACS per unit of energy (ARR-ACS) ARR: Ratio of Gross Revenue Sales in Crores of Rs. and Net Energy Input in MU for entire circle. ACS: Ratio of cost of supply (including, generation cost, purchase and overhead cost) in crores of Rs. and Net Energy input in MU for entire circle. | Rs. Crores/MU | (-) 0.046 | (-) 0.001 | 0.017 | (-) 0.043 | (-) 0.004 | (-)0.36 | (-) 92 | (-) 39 | (-) 50 |
| 4 | Productivity Ratio of metered energy sale to consumers and total Manpower strength in a SEB/DISCOM (executive plus supervisors plus support staff). | MU/Employee | 0.38 | 0.57 | 0.78 | 0.36 | 0.43 | 9.35 | 0.195 | 0.311 | 1.33 |
| 5 | Billing Cycle time | period | Monthly | Monthly | Monthly | Monthly | Monthly | Monthly | Quarterly | Quarterly | Quarterly |
| 6 | Feeders Outages | Numbers | 3980 | 2000 | 2946 | 1600 | 900 | 1793 | 1703 | 1200 | 615 |
| 7 | Failure rate of DTs | % | 15 | 5 | 14.53 | 8.00 | 5.00 | 6.75 | 10 | 3.82 | 7.52 |
| 8 | Consumer Complaints | Nos. | 581 | 200 | 360 | 220 | 160 | 116 | 160 | 80 | 120 |
| 9 | Compliant disposal time | Days | 7-21 | 3-21 | 3-25 | 1-21 | 1-21 | 15-22 | 14-21 | 7-14 | 7-10 |
| 10 | HT/LT | Ratio | 0.357 | 0.500 | 0.407 | 0.73 | 0.75 | 0.71 | 0.01 | 1.42 | 1.02 |
| 11 | Average Load Factor on Distribution-Transformers. | Per cent | 29.53 | 23 | 28 | 31.80 | 29.45 | 29.00 | 0.34 | 0.36 | 0.35 |
| 12 | Average Power Factor | Ratio | 0.74 | 0.80 | 0.80 | 0.80 | 0.82 | 0.84 | 0.83 | 0.86 | 0.84 |

| Sl. No. | Particulars | Nadia ' D' Circle | | | | | | | | |
|---------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Krishnanagar | | | Santipur | | | Nabadwip | | |
| | | Previous Level | Target level | Achievement | Previous Level | Target level | Achievement | Previous Level | Target level | Achievement |
| 1 | Input energy to the town Vs. metered energy sale to consumers (energy billed on flat rate/assessed basis is not to be included) | 1.52 | 1.20 | 1.62 | 1.68 | 1.2 | 1.41 | 1.53 | 1.2 | 1.30 |
| 2 | T&D Losses in MU (flat rate sales and unmetered sales is not to be included) | 13.43 | 8.47 | 18.26 | 7.9 | 4.68 | 6.43 | 6.01 | 3.95 | 5.48 |
| 3 | Gap between ARR and ARS per unit of energy (ARR-ACS): Ratio of Gross Revenue/ Sales in crores of Rs. and Net Energy Input in MU for entire State ACS: Ratio of cost of supply (including generation cost, purchase and overhead cost) in crores of Rs. and Net Energy input in MU for the town. | (-)1.59 | (-)0.6 | (-)0.05 | (-)1.89 | (-)0.85 | (-)0.08 | (-)1.39 | (-)0.5 | (-)0.03 |
| 4 | Productivity Ratio of Metered Energy Sale to Consumers and total Manpower strength in an SEB (executive plus supervisors plus support staff) | 0.113 | 0.134 | 0.113 | 0.16 | 0.25 | 0.17 | 0.21 | 0.26 | 0.22 |
| 5 | Billing cycle time (Period) | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly | Quarterly/ Monthly |
| 6 | Feeder outages (Number) | 630 | 200 | 1465 | 610 | 250 | 1760 | 605 | 175 | 1872 |
| 7 | Failure rate of DTs (Percentage) | 15 | 4.5 | 5.47 | 14 | 4 | 14 | 14.5 | 4 | 8 |
| 8 | Consumer complaints (Number) | 700 | 200 | 680 | 395 | 160 | 450 | 600 | 200 | 580 |
| 9 | Complaint disposal time (Period) | 6 Hrs. to 25 days | 1 Hrs. to 15 days | 8-30 days | 6 Hrs. to 25 days | 3 Hrs. to 18 days | 7 Hrs. to 30 days | 1 Hr. to 15 days | 4 Hrs. to 20 days | 8 - 30 days |
| 10 | HT/LT Ratio | 0.10 | 0.65 | 0.14 | 0.046 | 0.30 | 0.318 | 0.20 | 0.50 | 0.23 |
| 11 | Average Load factor on Distribution Transformers | 0.38 | 0.25 | 0.35 | 0.46 | 0.25 | 0.42 | 0.32 | 0.25 | 0.30 |
| 12 | Average Power Factor | 0.7 | 0.88 | 0.78 | 0.7 | 0.85 | 0.74 | 0.7 | 0.88 | 0.78 |

Annexure-26*(Referred to in Paragraph 4.1.7)***Details of Packing Credit availed**

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|--------------------------------|-------------------|---------------|---|----------------|------------------|-------------------------|--------------|-----------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 | 779010024643 dated 11-2-2005 | 32,00,000 | 40,000 | Varomet Limited | - | Attar | Allahabad Bank | 10,45,20,000 | 17-2-2005 |
| 2 | ZE 060200500133 dated 4-2-2005 | 20,56,144 | 29,180 | Zhejiang Materials Industry, China | 21-2-2005 | Gold Friday II | | | |
| 3 | 779010024386 dated 1-2-2005 | 32,10,000 | 60,000 | Varomet Limited | 20-4-2005 | Jhong Hai | | | |
| 4 | 779010024395 dated 1-2-2005 | 32,10,000 | 37,000 | Varomet Limited | 20-4-2005 | Ontario | | | |
| 5 | DCPTH050003 dated 21-1-2005 | 37,52,000 | 50,000 | Brown Stone International Pte Limited | - | Sea Boss I | Canara Bank | 3,00,00,000 | 31-1-2005 |
| 6 | FDGH08M001701 dated 28-2-2004 | 29,40,000 | 60,000 | General Nice Resource (Hong Kong) Limited | 15-4-2005 | Equinox Seas | State Bank of Indore | 7,90,00,000 | 7-1-2005 |
| 7 | HIC20040573 dated 2-11-2004 | 28,80,000 | 44,000 | Focus Trading Company Limited | - | Frontier Angel | Union Bank of India | 6,68,98,000 | 9-5-2005 |
| 8 | 4650200410016 dated 11-10-2004 | 29,00,000 | 40,000 | Steven Stephen and Tonny International | 31-1-2005 | Pacific Scorpio | | | |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|--------------------------------|-------------------|---------------|---|----------------|------------------|-------------------------|--------------|-----------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 9 | 253011465946 dated 24-9-2004 | 24,70,000 | 38,000 | Prosperity Steel Company (Asia) | 29-12-2004 | Yick Shun | Syndicate Bank | 7,64,21,690 | 28-9-2004 |
| 10 | 040012201 dated 15-9-2004 | 14,25,000 | 25,000 | EFE (India) Limited | 15-12-2004 | Chang An | | | |
| 11 | SDWF04393 dated 26-8-2004 | 25,20,000 | 40,000 | Shandong Ocean Chemical Import and Export Company Limited | - | Grand View | Union Bank of India | 1,04,04,712 | NA |
| 12 | 988604000308 dated 16-8-2004 | 31,20,000 | 60,000 | Orient International Foreign Trade Company Limited | 10-2-2005 | Yasa Aysen | Union Bank of India | 59,52,595 | NA |
| 13 | DCHKH014090 dated 21-7-2004 | 14,70,000 | 42,000 | Abdoolally Ebrahim Commodities Limited (Hong Kong) | 10-8-2004 | Gold Friday I | State Bank of Indore | 7,02,73,925 | 6-8-2004 |
| 14 | FOGH08M001900 dated 15-2-2005 | 28,08,000 | 39,000 | General Nice Resources (Hong Kong) Limited | 31-3-2005 | Gulsar Ana | - | - | - |
| 15 | 779010024180-C dated 24-1-2005 | 47,08,000 | 50,000 | Varomet Limited | - | Eagle | - | - | - |
| 16 | FOGH08M001942 dated 24-2-2005 | 27,62,100 | 34,100 | General Nice Resources (Hong Kong) Limited | 30-4-2005 | Gokcan | - | - | - |
| 17 | 0540140000257 dated 9-3-2005 | 36,01,197 | 61,089 | Qindao Dongpeng Minerals Company Limited | 8-5-2005 | Pearl of Sharjah | - | - | - |

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|----------------------------------|-------------------|---------------|---|----------------|------------------|--|----------------------------|------------------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 18 | 51K50003501 dated 3-2-2005 | 63,20,000 | 30,000 | World Resources Group (Hong Kong) | - | Sea Boss I | - | - | - |
| 19 | QDXLC0502987 dated 4-3-2005 | 39,00,000 | 60,000 | Shandong Ocean Chemical Import and Export Company Limited | 31-5-2005 | Urmila | - | - | - |
| 20 | LC88A0138/04 dated 3-11-2004 | 31,20,000 | 40,000 | Steven Stephen and Tonny International | - | Sea Elegance | - | - | - |
| 21 | 776471/04 dated 15.07.2004 | 32,70,000 | 60,000 | Prosperity Steel (Asia) Company Limited , Hongkong | 03.11.2004 | | | | |
| 22 | 73A1819/04 dated 16.07.2004 | 20,80,000 | 40,000 | Xiamen International Xiamen China | 10.09.2004 | | Union Bank of India Oriental Bank of Commerce | 8,88,00,000 4,70,90,000 | NA 16.09.2004 |
| 23 | LC6000739/04-05 dated 16.08.2004 | 18,90,000 | 35,000 | EFE (India) Limited | 13.11.2004 | | - | - | - |
| 24 | LC9101617/04 dated 01.07.2004 | 20,80,000 | 40,000 | Zhejiang Arts & Crafts | | | Union Bank of India | 35,06,02,000 | NA |
| 25 | DCHKH 014502 | 19,60,000 | 40,000 | Abdoolah Ebrahim Commodities Ltd. | 25.11.2004 | | State Bank of Indore | 6,50,00,000 | 5-11-2004 |
| 26 | HIC20040629 dated 25.11..2004 | 44,40,000 | 60,000 | SINOM (HK) Limited Hongkong | 15.12.2004 | | Union Bank of India | 42,94,000 | 9-5-2005 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|----------------------------------|-------------------|---------------|---|----------------|------------------|-------------------------|--------------|------------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 27 | 253011477470 | 40,84,800 | 60,000 | World Link (HK) Resources Ltd., Hongkong | 30.04.2005 | | Bank of Maharashtra | 1,33,52,043 | 27-12-2004 |
| 28 | STF 40114290 dated 09.12.2004 | 17,00,000 | 25,000 | Swiss Singapore Overseas Enterprise, Singapore | 15.01.2005 | | Bank of Maharashtra | 5,32,90,954 | 30-12-2004 |
| 29 | 253011485041SB dated 07.01.2005 | 26,64,000 | 36,000 | Prosperity Steel (Asia) Company Limited, Hongkong | | | Syndicate Bank | 8,25,00,000 | 13-1-2005 |
| 30 | HIC20050019 dated 10.01.2005 | 19,87,2000 | 30,000 | SINOM(HK) Limited Hongkong | | | - | - | - |
| 31 | 00001LCU0500193 dated 14.01.2005 | 26,68,736 | 40,000 | China Sinosteel Singapore Limited, Singapore | 19.02.2005 | | - | - | - |
| 32 | DTSGSM 301759 dated 18.01.2005 | 26,68,736 | 40,000 | China Sinosteel Singapore Limited, Singapore | 25.02.2005 | | - | - | - |
| 33 | 253011486978 –S dated 19.01.2005 | 39,00,000 | 50,000 | Chen Glory Traders Limited, Hongkong | | | Canara Bank | 27,00,00,000 | 28-1-2005 |
| 34 | FOGHPSN 002630 dated 26.01.2005 | 43,20,000 | 60,000 | General Nice Resources (Hongkong) Limited | 20.03.2005 | | - | - | - |
| 35 | 51E500035 – 05 dt.02.02.2005 | 63,20,000 | 80,000 | World Resources Group (Hongkong) | | | - | - | - |

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|-----------------------------------|-------------------|---------------|---|----------------|------------------|---|------------------------------|-------------------------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 36 | 020LC051800011 dated 02.02.2005 | 47,40,000 | 60,000 | World Resources Group (Hongkong) | 05.03.2005 | | Canara Bank Allahabad Bank | 18,42,00,000 15,46,42,500 | 4-2-2005 11-02-2005 |
| 37 | 253011487469 dated 21.01.2005 | 44,16,000 | 60,000 | World Link (HK) Resources Limited | 03.04.2005 | | - | - | - |
| 38 | 37210005002 dated 26.01.2005 | 31,60,000 | 40,000 | World Resources Group (Hongkong) Limited | 28.02.2005 | | - | - | - |
| 39 | FOGH08M0023 dated 10.06.2005 | 28,57,500 | 45,000 | General Nice Resources (Hongkong) Limited | | | - | - | - |
| 40 | DC05/01629 dated 10.06.2005 | 28,57,500 | 45,000 | General Nice Resources (Hongkong) Limited | | | - | - | - |
| 41 | 150LC0500980090 dated 18.03.2005 | 39,15,000 | 45,000 | Shanxi Siyuan Trade Company Limited | | | Canara Bank | 11,00,00,000 | 28-3-2005 |
| 42 | FOGH0BM001991 dated 08.03.2005 | 30,00,000 | 50,000 | General Nice Resources (Hongkong) | 14.05.2005 | | - | - | - |
| 43 | FOGH08M002011 dated 10.03.2005 | 39,00,000 | 50,000 | General Nice Resources (Hongkong) | | | - | - | - |
| 44 | 150LC050110027 dated 09.03.05 | 24,12,160 | 57,000 | Rizhao Metji Trading Company Limited | | | Canara Bank Oriental Bank of Commerce | 5,96,80,000 11,09,00,000 | 18-3-2005 11-03-2005 |
| 45 | FOGH08M001927 dated 23.02.2005 | 23,40,000 | 30,000 | GAINS Trading Limited | 21.05.2005 | | - | - | - |
| 46 | LCZE060200500183 dated 24.02.2005 | 33,60,000 | 40,000 | Zhejiang Materials Industry International Co. Limited | 21.03.2005 | | Union Bank of India | 13,15,44,000 | 2-3-2005 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | LC No. and date | L.C. value (US\$) | Quantity (MT) | Name of foreign buyer | LC expiry date | Vessel name (MV) | Packing credit (Rupees) | | |
|---------|--|---------------------|------------------|--|----------------|------------------|-------------------------|----------------------|------------|
| | | | | | | | Name of Bank | Amount drawn | Date |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 47 | SCO31LC3305 dated 18.02.2005 | 19,00,000 | 25,000 | Swiss Singapore Overseas Enterprise Pvt. Limited | | | Allahabad Bank | 6,22,44,000 | 25-2-2005 |
| 48 | SCO31LC3306 dated 18.02.2005 | 19,00,000 | 25,000 | Swiss Singapore Overseas Enterprise Pvt. Limited | | | Union Bank of India | 3,43,85,000 | 1-3-2005 |
| 49 | LC04/27475 dated 18.02.2005 | N.A. | N.A. | N.A. | N.A. | N.A. | Syndicate Bank | 67,79,250 | 07-10-2004 |
| | Sub-total | 14,91,64,073 | 21,47,369 | | | | | 227,27,74,669 | |
| 50 | Contract No. 00299 dated 26.03.2005 | | | | | | State Bank of India | 14,36,00,000 | 08.04.2005 |
| 51 | Contract No. C/000301 dated 26.03.2005 | | | | | | Canara Bank | 11,00,00,000 | 13-04-2005 |
| 52 | Contract No. Nil dated 30.04.2005 | | | | | | Syndicate Bank | 11,30,00,000 | 09-05-2005 |
| | Grand total | | | | | | | 263,93,74,669 | |

Annexure-27*(Referred to in paragraph 4.1.11)***Statement summarising position of dealings with 18 Associates****A Agreements signed and IOF supplied****(Amount rupees in lakh)**

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|--------------------|----------------------------|-------------------------|--------------------|--------------------------|---------------------------|----------------------------|----------------------|
| 1. | Laxmi Global | 60,000 | 57,635.010 | 1674.51 | 26.03.2004 to 13.04.2005 | 25.00 (03.01.2005) | 1258.87 | 415.64 |
| 2. | Balaji Exports | 60,000 | 2019.511 | 90.00 | 26.03.2004 | Nil | 51.30 | 38.70 |
| 3. | A.B.Mineral | 40,000 | 2,92,740.930 | 7,326.93 | 11.08.2004 to 30.03.2005 | 25.00 (27.12.2004) | 6,766.89 | 560.04 |
| 4. | Gobindo Impex | 25,000 | 7007.540 | 142.00 | 13.09.2004 to 17.09.2004 | Nil | 127.40 | 14.60 |
| 5. | Engser Limited | 15,000 | 3,525.600 | 445.00 | 29.09.2004 to 28.02.2005 | 6.10 (25.01.2005) | 64.26 | 380.74 |
| 6. | Krishna Minerals | 5,000 | 6784.500 | 209.00 | 01.11.2004 to 03.03.2005 | 25.00 (06.01.2005) | 122.76 | 86.24 |
| 7. | Interlink | 2,40,000 | 85,368.930 | 1,721.00 | 22.12.2004 to 13.05.2005 | 25.00 (04.01.2005) | 1,858.47 | (-)137.47 |
| | Sub-Total | 4,45,000 | 4,55,082. 021 | 11,608.44 | | 106.10 | 10,249.95 | 1358.49 |

B Agreement signed, IOF supplied but quantity not fixed

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|---------------------------|----------------------------|-------------------------|--------------------|--------------------------|---------------------------|----------------------------|----------------------|
| 1. | Bharat Minmet Corporation | 450000 + Not fixed | 7,49,584.200 | 16,588.90 | 24.09.2004 to 13.05.2005 | 25.00 (27.12.2004) | 13,177.67 | 3411.23 |

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|--------------------|----------------------------|-------------------------|--------------------|--------------------------|---------------------------|----------------------------|----------------------|
| 2. | Dolfin Exports | N. A | 12641.450 | 330.00 | 16.12.2004 to 16.02.2005 | Nil | 239.18 | 90.82 |

C Agreements not signed but IOF supplied

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|----------------------|----------------------------|-------------------------|--------------------|--------------------------|---------------------------|----------------------------|----------------------|
| 1. | GSA International | N. A | 4,077.640 | 115.00 | 25.01.2005 to 28.02.2005 | 3.58 (18.01.2005) | 73.84 | 41.16 |
| 2. | Paradeep Paribahan | N. A | 34,325.630 | 654.05 | 28.09.2004 to 10.11.2004 | Nil | 654.05 | NIL |
| 3. | Sayan International | N. A | 66,502.900 | 1314.02 | 16.09.2004 to 04.03.2005 | 5.00 (10.01.2005) | 1378.99 | (-) 64.97 |
| 4. | Simran International | N. A | 45241.84 | 650.00 | 05.11.2004 | Nil | 977.22 | (-) 327.22 |
| | Total | N. A | 1,62,789.460 | 3063.07 | | 8.58 | 3323.28 | (-) 290.21 |

D Agreements signed but IOF not supplied despite release of advances

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|--------------------|----------------------------|-------------------------|--------------------|--------------------------|---------------------------|----------------------------|----------------------|
| 1. | Veekey Enterprise | 25000 | 0.00 | 90.00 | 11.09.2004 to 01.12.2004 | Nil | 0.00 | 90.00 |
| 2. | Sun Export | 45000 | 0.00 | 850.00 | 05.11.2004 | 25.00 (28.12.2004) | 0.00 | 850.00 |
| 3. | K. S. Trading | 100000 | 0.00 | 300.00 | 17.02.2005 to 17.03.2005 | 10.00 (18.02.2005) | 0.00 | 300.00 |
| | Total | 170000 | 0.00 | 1240.00 | | 35.00 | 0.00 | 1240.00 |

E Agreements not signed and IOF not supplied despite release of advances

| | Name of Associates | Contractual quantity (DMT) | Quantity supplied (DMT) | Advances disbursed | Period of disbursement | Security deposit obtained | Cost of materials supplied | Advances recoverable |
|----|--------------------|----------------------------------|-------------------------|--------------------|-----------------------------|---------------------------|----------------------------|--|
| 1. | Vandana Essentials | N. A. | NIL | 226.66 | 23.02.2005 | 25.00 (10.03.2005) | 0.00 | 226.66 |
| 2. | Raj Import Export | N. A. | NIL | 75.00 | 17.09.2004 to 28.10.2004 | Nil | 0.00 | 75.00 |
| | Total | N. A. | NIL | 301.66 | | 25.00 | 0.00 | 301.66 |
| | Grand Total | 10,65,000 + Not fixed | 13,96,009.23 | 32,802.07 | - | 199.68 | 26,750.90 | 6,550.83 (-)<u>529.66</u> <u>6,021.17</u> |

Notes : 1. The cost of materials supplied is based on Contractual / ordered quantities and Contractual / negotiated rates and not on actual quantities supplied as well as rates applicable for quality of IOF supplied.

2. The Company resorted to emergency purchase of 28,553.549 DMT of IOF at New Mangalore port to ensure that the first consignment (M.V. Grand View)

Annexure – 28

(Referred to in Paragraph 4.1.20)

Statement showing remittance of freight to vessel agent / vessel owners

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------|-------------------------|-----------------------------------|--|---|------------------------------|-------------------------|
| 1 | Grand View | Sea Quest | A-2227 dt.11.08.04 | Union Bank of India P/C A/C | Marum Investment Ltd. | Bank of East Asia Ltd. Hong Kong | 015-514 50-010670 (BEASHKHH) | 2,06,025.00 (Freight) |
| | | | A-2247 dt.17.08.04 | -Do- | Marum Investment Ltd. | -Do- | -Do- | 4,43,875.00 |
| | | | A-2286 dt.23.08.04 | -Do- | Marum Investment Ltd. | -Do- | -Do- | 36,850.00 |
| | | | A-2325 dt.31.08.04 | -Do- | Marum Investment Ltd. | -Do- | -Do- | 83,900.00 |
| | | | A-2332 dt.02.09.04 | -Do- | | | | 58,689.66 |
| | | | A-2362 dt.07.09.04 | -Do- | Enviro Ltd. | Standard Chartered Bank Singapore | 01-7-012719-2 | 1,11,533.61 |
| | | | | | | Sub-total | 9,40,873.27 | |
| 2 | Pacific Scorpio | Sea Quest | A-2735 dt.23.10.04 | Oriental Bank of Commerce P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 9,10,000.00 (Freight) |
| | | | A-2805 dt.04.11.04 | Oriental Bank of Commerce P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 75,650.00 |
| | | | A-3607 dt.01.03.05 | Syndicate Bank P/C A/C | Park RD Corporation Korea | Korea Exchange Bank | 027-JSD 100846 | 1,78,725.60 (Demurrage) |
| | | | | | | | | Sub-total |
| 3 | Yick Sun | Sea Quest | Through Fax dt. 4.10.04 | Syndicate Bank C/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 7,60,375.00 |
| | | | | | | | | Sub-total |
| 4 | Chang An | Sea Quest | A-2687 dt.18.10.04 | Oriental Bank of Commerce P/C A/C | Connect Well (S) Pvt. Ltd. | Wachovia Bank, National Association New York. | 7241-030 753-008 | 3,37,500.00 |
| | | | A-2484 dt.23.09.04 | Union Bank of India P/C A/C | W. R. Chowdhury of Sea Quest | Wachovia Bank, National Association New York. | 200091 000098 | 1,00,000.00 |
| | | | A-2847 dt.10.11.04 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Wachovia Bank, National Association New York. | 7241-030 753-008 | 2,00,000.00 |
| | | | | | | | | Sub-total |
| 5 | Frontier Angel | Sea Quest | A-2882 dt.18.11.04 | Union Bank of India P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 3,23,000.00 |
| | | | A-2847 dt.10.11.04 | Syndicate Bank C/C A/C | Western Bulk Carrier Peninsula Marine Agency Pvt. Ltd. | NORDEE Bank Standard Chartered Bank Kolkata | 9860060443532 33105090974 | 6,24,967.40 35,032.60 |
| | | | | | | | | Sub-total |

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------|------------------------|-------------------------------|---|--------------------------------------|--------------------------|----------------------------|
| 6 | Yasa Aysen | Sea Quest | A-2985 dt.01.12.04 | Union Bank of India P/C A/C | XA-SA DENIZOILIC SERIA VR Chichrat A/C | HSBC. UK LONDON (SMCo-3828) | 420919 | 5,80,000.00 |
| | | | A-3049 dt.14.12.04 | Union Bank of India P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 48,756.00 |
| | | | A-2892 dt.19.11.04 | Union Bank of India P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank, Singapore BIC=IDIB SGSG | 7241-030 753-008 | 4,80,000.00 |
| | | | | | | TOTAL | 11,08,756.00 | |
| 7 | Sea Elegance | Sea Quest | A-3167 dt.07.01.04 | SBI Indore P/C A/C | HYUNDAI Merchant Marine Co. Ltd. | HANA Bank HO HNBKRSSE | 100-000161-00131 | 4,25,000.00 |
| | | | A-3019 dt.10.12.04 | Union Bank of India P/C A/C | PORT Arthur Investment Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 0026002921 1200169941 | 1,04,400.00 79,600.00 |
| | | | A-2968 dt.06.12.04 | Union Bank of India P/C A/C | PORT Arthur Investment Connect Well | Indian Bank Singapore | 7241-030 753-008 | 2,08,800.00 1,29,200.00 |
| | | | | | | Sub-total | 9,47,000.00 | |
| 8 | Agate | Sea Quest | A-3102 23.12.04 | Bank of Maharashtra P/C A/C | Western Bulk Carriers | NORDEA BANK OSLO NORWAY (NDEANOKN) | 9860060443532 | 1,05,000.00 |
| | | | A-3102 23.12.04 | Bank of Maharashtra P/C A/C | Fleet Ship Marine (M) SDNBHD | OCBC Bank Malayasia, Berhed | 710-1188-134 | 58,500.00 |
| | | | A-3102 23.12.04 | Bank of Maharashtra P/C A/C | STEMCOR UK Ltd London | FORTS BANK PLC London UK (BKTRUS33) | 77573402 | 60,000.00 |
| | | | A-3102 23.12.04 | Bank of Maharashtra P/C A/C | China Ocean Shipping Agency ZHANJANG | Bank of China (BUCHS-NBJ-43P) | 11944708094014 | 40,000.00 |
| | | | A-3102 23.12.04 | Bank of Maharashtra P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore. | 7241030753008 | 40,100.00 |
| | | | A-3124 30.12.04 | Bank of Maharashtra P/C A/C | COMPAGNIA (SPAIN) DT. NAVIGAZIONE | INTESA BCI HO NAPLES (BCITDMM958) | 44321-02-00 | 10,66,477.53 |
| | | | A-3124 30.12.04 | Bank of Maharashtra P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore. | 7241030753008 | 1,47,122.47 |
| | | | | | | Sub-total | 15,17,200.00 | |
| 9 | Jhong Hai | Sea Quest | A-3293 dt.27.01.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore. | 7241-030 753-008 | 10,25,750.00 |
| | | | | | | Sub-total | 10,25,750.00 | |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------|------------------------|-------------------------------|----------------------------|---|---------------------|-------------------------|
| 10 | Sea Boss-I | Sea Quest | A-3275 dt.25.01.05 | Syndicate Bank C/C A/C | UNI -SHIP-INC | Korea First Bank SEOSOMON Branch (KOFBKCRAC) | 27585006255 | 4,83,806.90 |
| | | | A-3275 dt.25.01.05 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore. | 7241-030 753-008 | 1,54,193.10 |
| | | | A-3464 dt.21.02.05 | Allahabad Bank P/C A/C | UNI -SHIP-INC | Korea First Bank SEOSOMON Branch (KOFBKCRAC) | 27585006255 | 97,000.00 |
| | | | | | | | Sub-total | 7,35,000.00 |
| 11 | Gulsar Ana | Sea Quest | A-3278dt.27.01.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore. | 7241-030 753-008 | 8,54,000.00 |
| | | | | | | Sub-total | 8,54,000.00 | |
| 12 | Gold Friday II | Sea Quest | A-3205 dt.12.01.05 | Syndicate Bank C/C A/C | Shipping Singapore | DEN NOR SKE BANK SINGAPORE | 40308001 | 3,77,700.00 |
| | | | A-3222 dt.18.01.05 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 4,50,000.00 |
| | | | | | | | Sub-total | 8,27,700.00 |
| 13 | Equinox Seas | Sea Quest | A-3292 dt.27.01.05 | Canara Bank P/C A/C | Korea Line Corp. | HANA BANK CHONGANG Corporate Central Br. SEOUL (HNBKCRSE) | 100265678-00132 | 11,90,250.00 |
| | | | | | | Sub-total | 11,90,250.00 | |
| 14 | Gokan | Sea Quest | A-3278 dt.27.01.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 4,84,000.00 |
| | | | A-3330 dt.04.02.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 3,01,000.00 |
| | | | | | | Sub-total | 7,85,000.00 | |
| 15 | Attar | Sea Quest | A-3386dt.04.02.05 | Allahabad Bank P/C A/C | UNI-SHIP-INC | Korea First Bank SEOSOMON Branch (KOFBKCRAC) | 27585006255 | 62,780.00 |
| | | | A-3464 dt.21.02.05 | Allahabad Bank P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 9,586.00 |
| | | | A-3325 dt.03.02.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 3,68,000.00 |
| | | | A-3330 dt.04.02.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 5,32,000.00 |
| | | | | | | Sub-total | 9,72,366.00 | |

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------------------------------|--|--|---|---|------------------------|----------------------------|
| 16 | Pearl of Sharjah | Sea Quest | A-3330 dt.04.02.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 8,08,000.00 |
| | | | A-3534 dt.24.02.05 | Allahabad Bank P/C A/C | Merchant Shipping Services Pvt. Ltd. | HDFC Bank, Bombay | 5430350000059 | 75,000.00 |
| | | | A-3325 dt.03.02.05 | Canara Bank P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore BIC=IDIBSGSG | 7241-030 753-008 | 5,52,000.00 |
| | | | A-0084 dt.13.04.05 | Syndicate Bank C/C A/C | Bee Park Rd. Corpn. | Korea Exchange Bank (KOFBKRC) | 027JSD-100845 | 3,98,000.00 (Demurrage) |
| | | | | | | | Sub-total | 18,33,000.00 |
| 17 | Ontario | Trans Global Shipping Co. Ltd. | Paid by cheques dt. 22.2.05 & 28.2.05 | Allahabad Bank C/C A/C & Allahabad Bank P/C A/C | Eastern Bulk Co. Ltd. 8, Lyons Range Kolkata | NA | NA | 8,35,200.00 2,12,400.00 |
| | | | | | | | Sub-total | 10,47,600.00 |
| 18 | Eagle | Sea Quest | A-3386 dt.11.02.05 | Allahabad Bank C/C A/C & Allahabad Bank P/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 10,55,000.00 |
| | | | | | | | Sub-total | 10,55,000.00 |
| 19 | Spar Capella | Realm Shipping | A-3730 dt.14.03.05 | Oriental Bank of Commerce CCA/C | Realm Shipping & Trading Ltd. | Sanghai Pledong Devt. Bank (OFSORE BANKING UNIT) SPDBCNS | OSA-1144383 9300409 | 17,44,410.00 |
| | | | | | | | Sub-total | 17,44,410.00 |
| 20 | Mandarin Moon | | A-3706 dt.7.03.05 | Oriental Bank of Commerce CCA/C | San Juan NAV Corp | SU BANK Of Washington (UK BK US 441 MT) | 302011347 | 6,22,078.25 |
| | | | A-3706 dt.7.03.05 | Oriental Bank of Commerce CCA/C | Merchant Shipping Services Pvt. Ltd. | HDFC Bank, Bombay | 5430350000059 | 2,74,921.75 |
| | | | | | | | Sub-total | 8,97,000.00 |
| 21 | Kallisto | Sea Quest | A-3464 dt.21.02.05 | Allahabad Bank P/C A/C | Park Rd. Corpn | Korea Exchange Bank Seosamun Br. SEOL (KOEKRSE) | 027-JSD-100846 | 3,78,978.00 |
| | | | A-3410 dt.17.02.05 | Allahabad Bank P/C A/C | Connect well (S) Pte Ltd | Indian Bank Singapore | 7241-030 753-008 | 5,64,000.00 |
| | | | A-3464 dt.21.02.05 | Allahabad Bank P/C A/C | Connect well (S) Pte Ltd | -do- | -do- | 29,022.00 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|-----------------------------------|---|--|--|------------------------------|------------------------|---|
| | | | A-231 dt.18.05.05 | Canara Bank P/C A/C NA | Zenith International | FBB Greecc (FBB-GGR-AA PIR) | 0015468-50017 | 5,00,000.00 (Demurrage) |
| | | | | | | | Sub-total | 14,72,000.00 |
| 22 | Urmila | Eastern Bulk Co. Ltd. | A-185 dt.04.05.05 | Union Bank CCA/c | Emirates Trading (LLC) | Mashreg Bank PSC Dubai | 04-48-010-30-6 | 15,38,420.00 |
| | | | A-261 dt.25.05.05 | Bank of Maharashtra CCA/c | Full Blossom Shipping | Bank of East Asia Xiamen Br. | 091014095 | 39,500.00 |
| | | | | | | | Sub-total | 15,77,920.00 |
| 23 | Saloos | | By cheques dt 30.3.05, 5.4.05 & 13.4.05 | Union Bank PCA/c SB Indore Canara Bank Current A/c | Eastern Bulk Eastern Bulk Eastern Bulk | NA NA NA | NA NA NA | 3,09,375.00 3,09,375.00 5,84,375.00 |
| | | | | | | | Sub-total | 12,03,125.00 |
| 24 | Selengdang Tiara | Sea Quest | A-3916 dt.28.03.05 | Union Bank CCA/c | IMC Management | BNP Paribar Hong Kong | 00001-002352-008-42USD | 14,28,875.00 |
| | | | A-3916 dt.28.03.05 | Union Bank PCA/c | Connect Well (S) Pte Ltd | Indian Bank Singapore | 7241-030 753-008 | 1,55,125.00 |
| | | | | | | | Sub-total | 15,84,000.00 |
| 25 | Navision Bulkar | Sea Quest | A-3725 dt.11.03.05 | Oriental Bank of Commerce CCA/c | Navision Shipping Co. | NORDEA ERHVER USFAD DENMARK | 2285036009537 | 9,06,000.00 |
| | | | A-144 dt.26.04.05 | Canara Bank Current A/c | Navision Shipping Co. | -do- | 2285036009537 | 4,50,000.00 |
| | | | | | | | Sub-total | 13,56,000.00 |
| 26 | Sagaing | ECL (Singapore) Pte. Ltd. | NA By cheque dt 29.4.05 | SB Indore Current A/c | Everest (INDIA) Pvt. Ltd. | N. A | N. A | 3,22,335.00 |
| | | | | | | | Sub-total | 3,22,335.00 |
| 27 | Tanate | Wajilm Exports Singapore Pte Ltd. | A-156 dt.27.04.05 | Canara Bank Current A/c | Sinta Impex (P) Ltd. | BNP Paribar NY | 50-002-800-001-44 | 3,97,765.00 |
| | | | | | | | Sub-total | 3,97,765.00 |
| 28 | Maritime Light | | A-69 dt.11.04.05 | Union Bank CCA/c | IMC Management | BNP Paribar Hong Kong | 00001-002352-008-42 | 14,10,687.50 |
| | | | A-69 dt.11.04.05 | Union Bank CCA/c | NA | N. A | N. A | 1,86,812.50 |
| | | | | | | | Sub-total | 15,97,500.00 |

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------------------------------|------------------------|-------------------------------|---|--|--------------------------|----------------------------|
| 29 | Xin Mao | Prosperous Shipping (HK) Company Ltd | A-52 dt.08.04.05 | Union Bank CCA/c | Prosperous Shipping Co Hongkong | XIMEN International Bank | OSA 20100313000966 | 4,58,913.50 |
| | | | A-82 dt.13.04.05 | Canara Bank P/C A/c | Prosperous Shipping Co Hongkong | -do- | -do- | 11,85,596.50 |
| | | | A-233 dt.18.05.05 | Canara Bank P/C A/c | Prosperous Shipping Co Hongkong | -do- | -do- | 2,23,172.90 (Demurrage) |
| | | | | | | | Sub-total | 18,67,682.90 |
| 30 | K. Silver | Sea Quest | A-185 dt.04.05.05 | Union Bank CCA/c | SK Shipping Corporation Ltd. Seoul, Korea | Korea Ex. Bank Seoul | 030-JCD-100-121 | 8,11,250.00 |
| | | | A-185 dt.04.05.05 | Union Bank CCA/c | Enviro Pacific Investment Ltd. | Standard Chartered Bank | 01-7-0127-19-2 | 98,750.00 |
| | | | A-245 dt.20.05.05 | Canara Bank Current A/c | Wide Ocean Importation And Ship Services | United Overseas Bank, Singapore (UDVBSGSG) | 1183135681 | 65,349.00 |
| | | | | | | | Sub-total | 9,75,349.00 |
| 31 | Ariel | Trans Globe Shipping Co. Ltd | A-205 dt.11.05.05 | Bank of Maharashtra CCA/c | Trans Global Shipping Co. Ltd | ABN AMRO Bank GHENZHEN Branch (ABN ACNS HS ZN) | 798-650-7794 | 8,72,100.00 |
| | | | | | | | Sub-total | 8,72,100.00 |
| 32 | Arhimidis | Sea Quest | A-234 dt.18.05.05 | Bank of Maharashtra CCA/c | Trans Global Shipping Co. Ltd | ABN AMRO Bank GHENZHEN Branch (ABN ACNS HS ZN) | 798-650-7794 | 11,07,465.00 |
| | | | | | | | Sub-total | 11,07,465.00 |
| 33 | Maritime King | Sea Quest | A-145 dt.26.04.05 | Canara Bank Current A/c | IMC Management | BNP Paribar Hong Kong | 00001-002352-008-42-USD | 13,98,625.00 |
| | | | A-145 dt.26.04.05 | Canara Bank Current A/c | Enviro Pacific Investment Ltd. | Standard Chartered Bank, Singapore. | 01-7-0127-19-2 | 1,00,375.00 |
| | | | | | | | Sub-total | 14,99,000.00 |
| | | | | | | | Total (1 – 33) | 368,58,397.77 |
| | Ships not placed | | | | | | | |
| 34 | Enforcer | Sea Quest | A-3012 dt.09.12.04 | Union Bank PCA/c | Western Bulk Carriers | NORDIA BANK OSLOW NORWAY | 9860060443532 | 1,88,000.00 |
| | | | A-3012 dt.09.12.04 | Union Bank PCA/c | Port Arthur Investment South Africa | EFG URO BANK South Africa | 0026002921 1200169941 | 1,99,200.00 |
| | | | | | | | Sub-total | 3,87,200.00 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------|------------------------|-------------------------------|-------------------------------------|-----------------------------------|--------------------------|-------------------------|
| 35 | Rich Way | Sea Quest | A-3048 dt.14.12.04 | Union Bank PCA/c | XA-SA DENIZOILIK | HSBC, UK, LONDON | 420919 | 2,68,000.00 |
| | | | A-3048 dt.14.12.04 | Union Bank PCA/c | Port Arthur Investment South Africa | EFG URO BANK South Africa | 0026002921 1200169941 | 1,00,000.00 |
| | | | A-3048 dt.14.12.04 | Union Bank PCA/c | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 19,200.00 |
| | | | | | | | Sub-total | 3,87,200.00 |
| 36 | Medicebu | Sea Quest | A-3234 dt.20.01.05 | Syndicate Bank C/C A/C | DEIULEMAR COMPAGNIA SPA ITALY | INTESA BCI HO NAPLES | 443218-02-99 | 5,11,301.00 |
| | | | A-3234 dt.20.01.05 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 6,66,499.00 |
| | | | | | | | Sub-total | 11,77,800.00 |
| 37 | Pacific Emerald | Sea Quest | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | FLEET SHIP MARINE (M) SDN BHD | OCBC Bnk, Malaysia | 710-1188-134 | 1,50,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 38,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | DAEYANG SHIPPING CO. LTD. | KOREA EXCHANGE BANK, SEOL | 029-JSD-100-321-1 | 1,17,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | Zenith International Co. | First Business Bank, South Africa | 00-15468-50017 | 85,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | FLEET SHIP MARINE (M) SDN BHD | OCBC Bnk, Malaysia | 710-1188-134 | 50,000.00 |
| | | | A-3607 dt.01.03.05 | Syndicate Bank C/C A/C | Park Rd. Corpn | Korea Exchange Bank | 027-JSD-100846 | 25,000.00 |
| | | | | | | | Sub-total | 4,65,000.00 |
| 38 | Maritime Wisdom | Sea Quest | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | Park Rd. Corpn | Korea Exchange Bank | 027-JSD-100846 | 6,49,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | Connect Well (S) Pvt. Ltd. | Indian Bank Singapore | 7241-030 753-008 | 17,000.00 |
| | | | A-3641 dt.02.03.05 | Syndicate Bank C/C A/C | Park Rd. Corpn | Korea Exchange Bank | 027-JSD-100846 | 30,000.00 |
| | | | | | | | | 6,96,000.00 |
| 39 | Regal Star | Sea Quest | A-3643 dt.02.03.05 | Allahabad Bank C/C A/C | DAEYANG SHIPPING CO. LTD | KOREA EXCHANGE BANK, SEOL | 029-JSD-100-321-1 | 1,85,000.000 |
| | | | A-3643 dt.02.03.05 | Allahabad Bank C/C A/C | JANGHA MARINE CORPORATION | Korea Exchange Bank | 150-JSD-100-797-1 | 2,65,000.00 |
| | | | | | | | Sub-total | 4,50,000.00 |
| | | | | | | | Total (34-39) | 35,63,200.00 |

| Sl. No. | Name of the vessel (MV) | Vessel Agent | ECSC Advice No. & Date | Issuing bank Source of credit | Name of the Foreign Party | Foreign Bank | Account No. | Amount (US\$) / Remarks |
|---------|-------------------------|--------------|------------------------|---------------------------------|--------------------------------|------------------------------|-------------------------------------|-------------------------|
| | Chartering trade | | | | | | | |
| 40 | Daria Bhakti | Sea Quest | A-3726 dt. 11.03.05 | Oriental Bank of Commerce CCA/C | Park Rd. Corpn | Korea Exchange Bank SEOUL | 027-JSD-100846 | 2,41,000.00 |
| | | | A-3726 dt. 11.03.05 | Oriental Bank of Commerce CCA/C | Connect Well | Indian Bank Singapore | 7241-030 753-008 | 1,59,940.00 |
| | | | A-3645 dt.02.03.05 | Allahabad Bank C/C A/C | Kar demiz Deziz Cilik | DENIZ Bank Istambul | 421884-352 | 1,63,000.00 |
| | | | A-3645 dt.02.03.05 | Allahabad Bank C/C A/C | Connect Well | Indian Bank Singapore | 7241-030 753-008 | 3,02,629.00 |
| | | | | | | | Sub-total | 8,66,569.00 |
| 41 | Arnes | Sea Quest | A-3726 dt. 11.03.05 | Oriental Bank of Commerce CCA/C | Jovanna Shipping Deongpong ltd | ALFA Credit Bank AE Grecc | 001-1-366-747 | 6,55,370.00 |
| | | | A-3726 dt. 11.03.05 | Oriental Bank of Commerce CCA/C | Dooyong Ltd. | Industria Bank of Korea SEOL | 131-037588-56-00011 | 3,24,630.00 |
| | | | | | | | Sub-total | 9,80,000.00 |
| 42 | Aventuero Dos | Sea Quest | A-3163 dt. 06.01.05 | Syndicate Bank C/C A/C | Allied Maritime Incorporated | HSBC PLC Grecc | GR-680710001 1000000-104861-0036 | 5,70,000.00 |
| | | | A-3163 dt. 06.01.05 | Syndicate Bank C/C A/C | Connect Well | Indian Bank Singapore | 7241-030 753-008 | 4,30,000.00 |
| | | | A-3168 dt. 07.01.05 | Syndicate Bank C/C A/C | Connect Well | Indian Bank Singapore | 7241-030 753-008 | 1,76,000.00 |
| | | | | | | | Sub-total | 11,76,000.00 |
| 43 | Equinox Dawn | Sea Quest | A-3127 dt. 30.12.04 | Syndicate Bank C/C A/C | Hyundai Merchant Marine Co Ltd | Hanna Bank HO | 100-000161-00131 | 7,92,305.00 |
| | | | A-3127 dt. 30.12.04 | Syndicate Bank C/C A/C | Connect Well | Wachovia Bank National | 7241-030 753-008 | 3,29,695.00 |
| | | | | | | | Sub-total | 11,22,000.00 |
| | | | | | | | Total (40-43) | 41,44,569.00 |
| | | | | | | | Grand Total | 4,45,66,166.77 |

Note : PC A/C denotes Packing Credit account; CC A/C denotes Cash Credit account

Annexure – 29

(Referred to in Paragraphs 4.1.18 & 4.1.25)

Instances of ship freight remitted on the instructions of Sea Quest Shipping Pte Limited, Singapore not paid to the ship owners resulting in double payment and invocation of guarantees issued by the Company for payment of shipping freight on behalf of other exporters

| Sl. No | Name of Vessel (M.V.)/ (Shipping Agent) | Date of sailing | Freight payable (in US\$) | Freight paid (in US\$) | Amount deducted towards freight charges (in US\$) | Remarks |
|--------|---|-----------------|---------------------------|------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | <i>Against LsC</i> | | | | | |
| 1 | Attar/ (Sea Quest Shipping Pte Ltd., Singapore) | 20.02.2005 | 9,72,946.00 | 9,72,366.00 | 6,75,000.00 | The Company remitted (02/2005) US\$ 9.10 lakh to ConWell in Singapore. Since freight was not paid to the ship owners, they realised the amount from the buyers who in turn withheld sale proceeds of US\$ 6.75 lakh. |
| 2 | Eagle/ (Sea Quest Shipping Pte Ltd., Singapore) | 02.03.2005 | 10,75,000.00 | 10,55,000.00 | No amount received against outstanding dues of US\$ 37.88 lakh | The Company, on the instructions of Sea Quest, remitted (02/2005) US\$ 10.55 lakh to ConWell in Singapore. The freight was not paid to the ship owners, who filed a case in the Chinese courts. The court auctioned the cargo and paid the freight. |
| | Sub total | | 20,47,946.00 | 20,27,366.00 | 6,75,000.00 | |
| | <i>Without LsC</i> | | | | | |
| 3 | Mandarin Moon / (Sea Quest Shipping Pte Ltd., Singapore) | 21.03.2005 | 8,32,600.00 | 8,97,000.00 | 10,83,516.00 | The Company had remitted (March 2005) US\$ 6.22 lakh to San Juan NAV Corp., the ship owners, in Su Bank of Washington. The ship owners, however, filed a suit for non-payment of their dues with the Qingdao Maritime Port and the Company instructed its bankers to pay the amount. |
| 4 | Selendang Tiara/ (Sea Quest Shipping Pte Ltd., Singapore) | 06.04.2005 | 19,06,335.00 | 15,84,000.00 | 4,70,000.00 | The Company had remitted (March 2005) US\$ 14.29 lakh to the ship's owners, IMC Management, in HongKong. The Company's agent, M/S General Nice Resources (Hong Kong) Limited, paid this amount to the ship owners on the pretext that Sea Quest had not paid them. |
| 5 | Maritime Light / (Sea | 24.04.2005 | 17,61,508.00 | 15,97,500.00 | 4,05,269.59 | The Company had remitted (April 2005) US\$ 14.11 lakh to IMC |

| Sl. No | Name of Vessel (M.V.)/ (Shipping Agent) | Date of sailing | Freight payable (in US\$) | Freight paid (in US\$) | Amount deducted towards freight charges (in US\$) | Remarks |
|--------|--|-----------------|---------------------------|------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Quest Shipping Pte Ltd., Singapore) | | | | | Management in Hong Kong. General Nice Resources (Hong Kong) Limited, on the directions of the Company, paid this amount to the ship owners on the pretext that Sea Quest had not paid them. |
| 6 | Maritime King / (Sea Quest Shipping Pte Ltd., Singapore) | 05.05.2005 | 18,93,451.50 | 14,99,000.00 | 9,98,234.54 | The Company remitted (April 2005) US\$ 13.99 lakh to the ship owners IMC Management. Despite this the Company released this amount to the ship owners on the pretext that Sea Quest had not paid them. |
| 7 | K Silver/ (Sea Quest Shipping Pte Ltd., Singapore) | 07.05.2005 | 11,46,582.00 | 9,75,349.00 | 10,56,519.50 | The Company remitted (May 2005) US\$ 8.11 lakh to the ship owners, S K Shipping Corporation Limited, at Seoul. The Company paid this amount to the ship owners on the pretext that Sea Quest had not paid them. |
| | Sub total | | 75,40,476.50 | 65,52,849.00 | 40,13,539.63 | |
| | Total | | 95,88,442.50 | 85,80,215.00 | 46,88,539.63 | The Company had remitted US\$ 85.80 lakh including US\$ 56.72 lakh to their ship owners (ConWell – US\$ 22.75 lakh). |
| 7 | Arhimides/ (Trans Global Shipping Co. Ltd.) | 13.05.2005 | 11,07,465.00 | 11,07,465.00 | 6,00,000.00 | The Company had stood guarantor for the payment of freight of another ship, M.V.Eline that had never carried goods for the Company. Due to non-payment of the freight, the Company on the advice of its' legal advisor settled with the ship owners. |
| | Grand total | | 106,95,887.50 | 96,87,680.00 | 52,88,539.63 | |

Annexure – 30

(Referred to in Paragraph 4.1.20)

Deductions made against different consignments ship-wise invoice by WBECSC

| Name of Vessel (M.V.) | Date of sailing | Quantity despatched (in DMT) | Gross invoice (in US\$) | Not billed (in US\$) | Quality penalty (in US\$) | Net Value of invoice raised (in US\$) | Realisation (in US\$) | Short realisation (in US\$) |
|-----------------------|-----------------|------------------------------|-------------------------|----------------------|---------------------------|---------------------------------------|-----------------------|-----------------------------|
| Grand View | 25.08.2004 | 34,421.256 | 18,24,326.57 | 0.00 | 0.00 | 18,24,326.57 | 18,24,111.57 | 215.00 |
| Gold Friday - I | 25.09.2004 | 32,266.500 | 13,48,550.00 | 26,971.00 | 0.00 | 13,21,579.00 | 13,21,377.00 | 202.00 |
| Yick Shun | 20.10.2004 | 34,325.630 | 22,60,501.57 | 0.00 | 0.00 | 22,60,501.57 | 22,30,098.94 | 30,402.63 |
| Pacific Scorpio | 30.10.2004 | 44,681.400 | 32,06,784.08 | 64,134.11 | 78.62 | 31,42,571.35 | 31,42,121.35 | 450.00 |
| Frontier Angel | 18.11.2004 | 41,038.800 | 29,13,754.80 | 0.00 | 0.00 | 29,13,754.80 | 29,13,627.30 | 127.50 |
| Chang An | 19.11.2004 | 18,656.120 | 11,57,389.46 | 14,081.66 | 0.00 | 11,43,307.80 | 0.00 | 11,43,307.80 |
| Yasa Aysen | 06.12.2004 | 47,359.000 | 31,73,053.00 | 63,461.06 | 0.00 | 31,09,591.94 | 31,01,487.23 | 8104.71 |
| Sea Elegance | 06.01.2005 | 40,041.080 | 30,43,122.38 | 60,862.44 | 0.00 | 29,82,259.94 | 29,81,982.94 | 277.00 |
| Agate | 09.01.2005 | 61,921.200 | 45,52,138.80 | 0.00 | 0.00 | 45,52,138.80 | 44,58,326.40 | 93,812.40 |
| Gold Friday - II | 21.01.2005 | 27,233.690 | 21,02,855.04 | 0.00 | 0.00 | 21,02,855.04 | 20,56,033.60 | 46,821.44 |
| Gulsar Ana | 31.01.2005 | 36,836.510 | 26,79,405.29 | 35,679.85 | 0.00 | 26,43,725.44 | 26,43,585.44 | 140.00 |
| Zong Hai | 04.02.2005 | 38,965.250 | 21,81,130.90 | 23,838.94 | 0.00 | 21,57,291.96 | 20,87,388.34 | 69,903.62 |
| Sea Boss - I | 04.02.2005 | 28,800.000 | 22,55,880.00 | 31,015.06 | 126.00 | 22,24,738.94 | 14,19,177.10 | 8,05,561.84 |
| Gokan | 12.02.2005 | 31,734.070 | 25,70,459.67 | 51,409.19 | 0.00 | 25,19,050.48 | 25,18,890.48 | 160.00 |
| Equinox Seas | 14.02.2005 | 44,959.900 | 24,95,274.45 | 49,905.49 | 0.00 | 24,45,368.96 | 24,24,208.96 | 21,160.00 |
| Attar | 20.02.2005 | 40,079.500 | 31,26,200.90 | 62,524.02 | 0.00 | 30,63,676.88 | 23,88,678.88 | 6,74,998.00 |
| Pearl Of Sharjah | 25.02.2005 | 54,430.300 | 36,28,323.66 | 0.00 | 0.00 | 36,28,323.66 | 33,75,324.13 | 2,52,999.53 |
| Ontario | 27.02.2005 | 41,532.970 | 33,84,937.47 | 67,698.75 | 0.00 | 33,17,238.72 | 33,17,238.72 | 0.00 |
| Eagle | 02.03.2005 | 45,085.000 | 27,05,100.00 | 0.00 | 0.00 | 27,05,100.00 | 0.00 | 27,05,100.00 |
| Spark Capella | 08.03.2005 | 63,136.000 | 37,88,219.70 | 0.00 | 0.00 | 37,88,219.70 | 37,88,219.70 | 0.00 |
| Urmila | 13.04.2005 | 55,595.400 | 34,46,914.80 | 68,938.30 | 0.00 | 33,77,976.50 | 32,10,839.30 | 1,67,137.20 |
| | | 8,63,099.576 | 5,78,44,322.54 | 6,20,519.87 | 204.62 | 5,72,23,598.05 | 5,12,02,717.38 | 60,20,880.67 |

Deductions made against different consignments ship-wise invoice by WBECSC (Continued....)

| Name of Vessel (M.V.) | Mandarin Moon | Navison Bulker | Selendang Tiara | Saloos | Kalisto | Sagaing | Tanate | Xin Mao |
|---------------------------------------|---------------|----------------|-----------------|--------------|--------------|-------------|-------------|--------------|
| Date of sailing | 21.03.2005 | 23.03.2005 | 06.04.2005 | 10.04.2005 | 10.04.2005 | 18.04.2005 | 18.04.05 | 20.04.05 |
| Quantity despatched (in DMT) | 33,852.000 | 32,858.751 | 64,024.614 | 40,306.875 | 37,448.460 | 10,428.230 | 14,558.580 | 61,935.000 |
| Gross invoice (in US\$) | 16,82,444.40 | 19,38,937.82 | 47,79,665.72 | 21,64,133.70 | 23,03,080.29 | 6,25,693.56 | 7,42,487.58 | 34,81,366.35 |
| Not billed (in US\$) | 24,807.27 | 3,70,360.67 | 6,17,532.87 | 3,77,529.58 | 46,062.29 | 11,374.08 | 14,175.03 | 0.00 |
| Customs penalty (in US\$) | 1,61,514.66 | 34,501.95 | 1,08,212.35 | 26,199.55 | 0.00 | 34,773.05 | 0.00 | 0.00 |
| Discharges Expenses (in US\$) | 1,49,191.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Storage Fees Expenses (in US\$) | 86,175.00 | 22,807.01 | 34,866.67 | 28,086.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| Port Fees/ Penalty (in US\$) | 44,882.00 | 4,303.21 | 8,716.67 | 5,401.23 | 0.00 | 22,216.65 | 33,736.00 | 32,847.00 |
| CIQ Expenses (in US\$) | 3,304.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on advance payment (in US\$) | 0.00 | 15,438.53 | 32,596.22 | 11,163.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| Agency commission (in US\$) | 0.00 | 98,576.25 | 1,92,073.84 | 1,20,921.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Freight paid (in US\$) | 0.00 | 0.00 | 4,70,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Inland Transport (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Quality penalty (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Value of invoice raised (in US\$) | 12,12,569.58 | 13,92,950.20 | 33,15,667.10 | 15,94,832.10 | 22,57,018.00 | 5,57,329.78 | 6,94,576.55 | 34,48,519.35 |
| Realisation (in US\$) | 1,29,025.66 | 13,92,950.20 | 33,15,647.10 | 15,94,812.10 | 8,44,082.20 | 5,57,047.28 | 6,59,471.95 | 34,38,307.80 |
| Short realisation (in US\$) | 10,83,543.92 | 0.00 | 20.00 | 20.00 | 14,12,935.80 | 282.50 | 35,104.60 | 10,211.55 |

Deductions made against different consignments ship-wise invoice by WBECSC (Continued....)

| Name of Vessel (M.V.) | Maritime Light | Ariel | Maritime King | K. Silver | Arhimidis | Total | Grand Total |
|---------------------------------------|----------------|--------------|---------------|--------------|--------------|-----------------------|-----------------------|
| Date of sailing | 24.04.2005 | 25.04.2005 | 05.05.2005 | 07.05.05 | 13.05.2005 | - | - |
| Quantity despatched (in DMT) | 61,938.290 | 30,229.570 | 64,491.670 | 40,308.730 | 40,528.880 | 5,32,909.650 | 13,96,009.226 |
| Gross invoice (in US\$) | 26,63,346.40 | 14,81,248.90 | 27,73,141.90 | 22,16,980.15 | 18,23,799.60 | 2,86,76,326.37 | 8,65,20,648.91 |
| Not billed (in US\$) | 1.96 | 0.00 | -0.12 | 1100.00 | 0.00 | 14,62,943.63 | 14,62,943.63 |
| Customs penalty (in US\$) | 1,54,783.78 | 98,000.00 | 1,26,160.48 | 1,65,814.98 | 1,08,000.00 | 10,17,960.80 | 10,17,960.80 |
| Discharges Expenses (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,49,191.00 | 1,49,191.00 |
| Storage Fees Expenses (in US\$) | 71,522.36 | 0.00 | 39,441.32 | 10,282.00 | 0.00 | 2,93,180.78 | 2,93,180.78 |
| Port Fees/ Penalty (in US\$) | 0.00 | 0.00 | 82,162.38 | 34,587.55 | 0.00 | 2,68,852.69 | 2,68,852.69 |
| CIQ Expenses (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,304.89 | 3,304.89 |
| Interest on advance payment (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,198.57 | 59,198.57 |
| Agency commission (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,11,571.09 | 4,11,571.09 |
| Freight paid (in US\$) | 4,05,269.59 | 0.00 | 9,98,234.54 | 10,56,519.50 | 0.00 | 29,30,023.63 | 29,30,023.63 |
| Inland Transport (in US\$) | 41,104.81 | 1,68,773.00 | 42,660.00 | 14,333.12 | 2,01,899.00 | 4,68,769.93 | 4,68,769.93 |
| Quality penalty (in US\$) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 204.62 |
| Net Value of invoice raised (in US\$) | 19,90,663.90 | 12,14,475.90 | 14,84,483.30 | 9,34,343.00 | 15,13,900.60 | 2,16,11,329.36 | 7,88,34,927.41 |
| Realisation (in US\$) | 0.00 | 12,14,475.90 | 14,84,475.80 | 9,34,227.00 | 9,13,859.50 | 1,64,78,382.49 | 6,76,81,099.87 |
| Short realisation (in US\$) | 19,90,663.90 | 0.00 | 7.50 | 116.00 | 6,00,041.10 | 51,32,946.86 | 1,11,53,827.54 |

Annexure – 31
(Referred to in Paragraph 4.1.31)
Profitability statement for each associate against every consignment

(Amount : rupees in lakh)

| Sl. No. | Vessel Name | Name of associate | Quantity consigned (in WMT) | Quantity consigned (in DMT) | Total procurement cost (FOB value) | Bill of Lading quantity (in WMT) | Invoice value as per Bill of Lading | Freight as per Bill of Lading quantity | Demurrage | Deduction on account of quality and penalty | Total | Profitability per consignment – Profit (+)/ Loss (-) |
|---------|-----------------|--------------------|-----------------------------|-----------------------------|------------------------------------|----------------------------------|-------------------------------------|--|-----------|---|---------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1 | Pacific Scorpio | ABM | 47,650.00 | 44,681.40 | 1012.63 | 47650 | 1395.05 | 528.43 | - | - | 1541.06 | (-)146.01 |
| 2 | Gold Friday-II | ABM | 29,180.00 | 27,233.69 | 607.72 | 29180 | 914.81 | 362.8 | - | - | 970.52 | (-)55.71 |
| 3 | Sea Elegance | ABM | 42,520.00 | 40,041.08 | 964.68 | 42520 | 1323.71 | 417.6 | - | - | 1382.28 | (-)58.57 |
| 4 | Gold Friday -I | ABM | 35,000.00 | 32,266.50 | 764.07 | 35000 | 586.82 | - | | | 764.07 | (-)177.25 |
| 5 | K.Silver | ABM | 42,466.00 | 40,308.73 | 876.71 | 42466 | 964.40 | 424.18 | - | 557.87 | 1858.36 | (-)893.96 |
| 6 | Spark Capella | BMC | 69,450.00 | 63,136.00 | 1007.05 | 69450 | 1647.78 | 760.77 | - | - | 1767.82 | (-)120.04 |
| 7 | Urmila | BMC | 61,000.00 | 55,595.40 | 1111.11 | 61000 | 1499.45 | 686.28 | - | - | 1797.39 | (-)297.94 |
| 8 | Mandarin Moon | BMC | 36,400.00 | 33,852.00 | 562.27 | 36400 | 731.67 | 392.49 | | 193.60 | 1148.36 | (-)416.69 |
| 9 | Navision Bulkar | BMC | 34,856.00 | 32,858.75 | 550.75 | 348.56 | 843.47 | 395.32 | 196.97 | 76.40 | 1219.44 | (-)375.97 |
| 10 | Maritime Light | BMC | 66,672.00 | 61,938.29 | 1580.17 | 66672 | 1158.41 | 699.31 | | 292.62 | 2572.10 | (-)1413.69 |
| 11 | Maritime King | BMC | 71,451.00 | 64,491.67 | 937.71 | 71451 | 1206.26 | 656.13 | | 560.57 | 2154.41 | (-)948.15 |
| 12 | Xinmao | BMC | 70,278.00 | 61,935.00 | 1139.78 | NA | 1514.24 | 720.23 | 97.38 | 14.29 | 1971.68 | (-)457.44 |
| 13 | Seledang Tiara | BMC | 70,605.00 | 64,024.61 | 1950.39 | 70605 | 2079.30 | 694.82 | | 368.21 | 3013.42 | (-)934.12 |
| 14 | Yick Shun | Paradeep Paribahan | 37,646.00 | 34,325.63 | 654.05 | 37646 | 983.54 | 349.90 | | | 1003.95 | (-)20.41 |
| 15 | Tanate | Laxmi Global | 15,200.00 | 14,558.58 | 317.68 | 15200 | 322.77 | 174.19 | | 14.68 | 506.55 | (-)183.98 |
| 16 | Sagaing | Laxmi Global | 11,020.00 | 10,428.23 | 208.06 | 11020 | 272.31 | 141.4 | | 24.79 | 374.25 | (-)101.94 |
| 17 | Ariel | Interlink | 32,300.00 | 30,229.57 | 668.05 | 32300 | 644.24 | 379.54 | | 116.05 | 1163.64 | (-)519.40 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Vessel Name | Name of associate | Quantity consigned (in WMT) | Quantity consigned (in DMT) | Total procurement cost (FOB value) | Bill of Lading quantity (in WMT) | Invoice value as per Bill of Lading | Freight as per Bill of Lading quantity | Demurage | Deduction on account of quality and penalty | Total | Profitability per consignment – Profit (+)/ Loss (-) |
|---------|----------------|---------------------|-----------------------------|-----------------------------|------------------------------------|----------------------------------|-------------------------------------|--|---------------|---|----------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 18 | Chang An | Sayan International | 20,147.00 | 18,656.12 | 366.67 | 20147 | 503.30 | 245.85 | | | 612.52 | (-)109.22 |
| 19 | Saloos | BMC | 14,916.00 | 13,742.11 | 265.06 | | | | | | 265.06 | |
| | | Sayan International | 28,834.00 | 26,564.77 | 603.71 | | | | | | 603.71 | |
| | Total | | 43750 | 40,306.88 | 868.77 | 43750 | 941.34 | 528.28 | | 8342 | 1480.87 | (-)539.13 |
| 20 | Arhimidis | ABM | 11,892.00 | 11,097.62 | 284.52 | | | | | | | |
| | | Interlink | 19,613.00 | 18,302.85 | 485 | | | | | | | |
| | | Krishna | 4,970.00 | 4,638.00 | 85.73 | | | | | | | |
| | | Gobindo Impex | 4,673.00 | 4,360.84 | 79.79 | | | | | | | |
| | | GSA | 2,282.00 | 2,129.57 | 38.97 | | | | | | | |
| | Total | | 43,430.00 | 40,528.88 | 974.01 | 43430 | 793.44 | 482.75 | | 134.81 | 1591.57 | (-)798.13 |
| 21 | Kallisto | ABM | 19,815.00 | 18,804.44 | 449.9 | | | | | | 449.9 | |
| | | Gobindo Impex | 2,000.00 | 1,908.00 | 34.15 | | | | | | 34.15 | |
| | | GSA | 2,042.00 | 1,948.07 | 34.87 | | | | | | 34.87 | |
| | | Krishna | 2,250.00 | 2,146.50 | 37.03 | | | | | | 37.03 | |
| | | Dolfin | 13,251.00 | 12,641.45 | 239.18 | | | | | | 239.18 | |
| | Total | | 39,358.00 | 37,448.46 | 795.13 | | 1001.81 | 427.50 | 218.16 | | 1440.79 | (-)438.98 |
| 22 | Frontier Angel | ABM | 39,428.00 | 36,774.50 | 822.06 | | | | | | | |
| | | Engser | 3,780.00 | 3,525.60 | 64.26 | | | | | | | |
| | | Gobindo Impex | 792.00 | 738.70 | 13.46 | | | | | | | |

| Sl. No. | Vessel Name | Name of associate | Quantity consigned (in WMT) | Quantity consigned (in DMT) | Total procurement cost (FOB value) | Bill of Lading quantity (in WMT) | Invoice value as per Bill of Lading | Freight as per Bill of Lading quantity | Demurage | Deduction on account of quality and penalty | Total | Profitability per consignment – Profit (+)/ Loss (-) |
|---------|--------------------------------------|----------------------|-----------------------------|-----------------------------|------------------------------------|----------------------------------|-------------------------------------|--|----------|---|------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | Total | | 44,000.00 | 41038.80 | 899.78 | 44000 | 1267.59 | 444.92 | | | 1344.70 | (-)77.11 |
| 23 | Grand View | Own Consignment | 40,048.00 | 34,421.26 | 661.14 | 40048 | 793.44 | 505.43 | | | 1166.57 | (-)373.13 |
| | Total loss on 23 consignments | | 10,04,427.00 | 9,24,305.53 | 19,478.38 | | 23,389.15 | 10,930.63 | | | 30,409.01 | (-) 9456.97 |
| 24 | Ontario | ABM | 43,650.00 | 41,532.97 | 984.60 | NA | 1472.48 | 458.72 | | | 1443.32 | (+)29.16 |
| 25 | Yasa Aysen | BMC | 50,398.00 | 47,359.00 | 833.52 | 50398 | 1380.26 | 494.72 | | | 1328.24 | (+)52.02 |
| 26 | Zhong Hai | BMC | 43,008.00 | 38,965.25 | 394.33 | 43008 | 948.74 | 449.79 | | | 844.12 | (+)104.62 |
| 27 | Gokan | BMC | 34,086.00 | 31,734.07 | 685.46 | 34086 | 1117.95 | 343.29 | | | 1028.75 | (+)89.20 |
| 28 | Equinox Seas | BMC | 49,900.00 | 44,959.90 | 455.80 | 49900 | 1085.33 | 521.92 | | | 977.72 | (+)107.61 |
| 29 | Pearl Of Sharjah | BMC | 61,089.00 | 54,430.30 | 550.83 | 61089 | 1578.18 | 625.04 | 174.74 | | 1350.61 | (+)227.57 |
| 30 | Eagle | BMC | 50,000.00 | 45,085.00 | 456.26 | NA | 1176.68 | 463.26 | | | 919.52 | (+)257.16 |
| 31 | Sea Boss I | Laxmi Global | 30,000.00 | 28,800.00 | 645.43 | 30000 | 981.36 | 322.46 | | | 967.89 | (+)13.47 |
| 32 | Gulser Ana | Inter-Link | 38,931.00 | 36,836.51 | 705.42 | 38931 | 1165.37 | 374.48 | | | 1079.9 | (+)85.47 |
| 33 | Attar | BMC | 19,881.00 | 18,797.49 | 406.03 | | | | | | 406.03 | |
| | | Sayan International | 22,421.00 | 21,282.01 | 408.61 | | | | | | 408.61 | |
| | Total | | 42,302.00 | 40079.50 | 814.64 | 42302 | 1359.81 | 423.66 | | | 1238.3 | (+)121.51 |
| 34 | Agate | Simran International | 17,744.00 | 16,679.36 | 291.15 | | | | | | | |
| | | BMC | 48,256.00 | 45,241.84 | 977.22 | | | | | | | |
| | Total | | 66,000.00 | 61,921.20 | 1,268.37 | 66000 | 1980.12 | 666.43 | | | 1,934.80 | (+)45.32 |

Audit Report (Commercial) for the year ended 31 March 2006

| Sl. No. | Vessel Name | Name of associate | Quantity consigned (in WMT) | Quantity consigned (in DMT) | Total procurement cost (FOB value) | Bill of Lading quantity (in WMT) | Invoice value as per Bill of Lading | Freight as per Bill of Lading quantity | Demur- rage | Deduction on account of quality and penalty | Total | Profitability per consignment – Profit (+)/ Loss (-) |
|---------|---------------------------------------|-------------------|-----------------------------|-----------------------------|------------------------------------|----------------------------------|-------------------------------------|--|----------------|---|-----------|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | Total profit on 11 consignments | | 5,09,364.00 | 4,71,703.70 | 7,794.66 | | 14,246.28 | 5,318.51 | | | 13,113.17 | (+)1,133.08 |
| | Grand total on 34 consignments | | 15,13,791.00 | 13,96,009.23 | 27,273.04 | | 37,635.43 | 16,249.14 | | | 43,522.18 | (-) 8323.89 |

Notes :

Material cost is based on contractual/ ordered quantities & contractual/ negotiated rates and not on actual quantities supplied as well as rates applicable for quality of IOF supplied

BMC – Bharat Minmet Corporation, ABM – A. B. Minerals

Annexure- 32

(Referred to in Paragraph No 4.10)

Statement of avoidable interest paid on loan received from West Bengal Infrastructure Development Finance Corporation Limited

| Sl. No. | Particulars | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 |
|---------|---|-------------------------------|--------------|-----------|-----------|--------------|--------------|--------------|--------------|
| | | (R u p e e s i n c r o r e) | | | | | | | |
| 1. (a) | Total Balance of Current Account with Banks | 4.84 | 6.50 | 6.97 | 8.61 | 10.31 | 5.57 | 5.80 | 12.04 |
| 1.(b) | Total balance of Fixed Deposit | 5.79 | 5.54 | 5.39 | 4.65 | 6.85 | 10.17 | 9.01 | 17.22 |
| A. | Aggregate Balance of Current Accounts & Fixed Deposit { 1(a) + 1 (b)} | 10.63 | 12.04 | 12.36 | 13.26 | 17.16 | 15.74 | 14.81 | 29.26 |
| B. | Loan obtained from WBIDFC | -- | 5.00 | 6.00 | 9.00 | 4.00 | 3.00 | -- | -- |
| C. | Loan repaid to WBIDFC | -- | -- | 2.50 | 3.36 | 2.13 | 2.69 | 3.14 | 3.18 |
| D. | Loan outstanding | -- | 5.00 | 8.50 | 14.14 | 16.01 | 16.32 | 13.18 | 10.00 |
| E. | Balance of Bank Account & Fixed Deposit without considering the loans received & repaid { A-D} | 10.63 | 7.04 | 3.86 | (-) 0.88 | 1.15 | (-) 0.58 | 1.63 | 19.26 |
| F. | Interest paid to WBIDFC | -- | 0.04 | 1.23 | 2.02 | 2.29 | 2.67 | 2.52 | 1.66 |
| G. | Cumulative interest | -- | 0.04 | 1.27 | 3.29 | 5.58 | 8.25 | 10.77 | 12.43 |
| H. | Balance of Bank Account & Fixed Deposit without considering the loans received & repaid & Interest { D + E} | -- | 7.08 | 5.13 | 2.41 | 6.73 | 7.67 | 12.40 | 31.69 |
| I. | Loan requirement for maintaining of optimum liquidity of Rs 6.50 crore | Not Required | Not Required | 1.37 | 4.09 | Not Required | Not Required | Not Required | Not Required |
| J. | Interest on Need based loan @ 17% | -- | -- | 0.23 | 0.70 | 0.70 | 0.70 | -- | -- |
| K. | Interest Paid | -- | 0.04 | 1.23 | 2.02 | 2.29 | 2.67 | 2.52 | 1.66 |
| L. | Avoidable Interest | -- | 0.04 | 1.00 | 1.32 | 2.29 | 2.67 | 2.52 | 1.66 |
| M. | Fixed Deposit amount to be liquidated for keeping Rs 6.50 crore in Banks | -- | Entire FD | Entire FD | Entire FD | Entire FD | 9.00 | 3.11 | -- |
| N. | Interest on Fixed Deposit earned | 1.06 | 0.74 | 0.68 | 0.85 | 1.01 | 1.06 | 1.26 | 0.57 |
| O. | Loss of Interest on Fixed Deposit for premature liquidation {N/1(a)}xM* | -- | 0.74 | 0.68 | 0.85 | 1.01 | 0.93* | 0.38* | -- |

Annexure-33

(Refer to in paragraph 4.17)

Annexure showing loss due to fixation of Minimum Annual Guaranteed Return at the lower rate

| Particulars | MAGR as calculated by the Management | MAGR as calculated by Audit |
|---|---|---|
| Occupancy ratio | 20% | 39% |
| Room days | 68 rooms x 365 days | 68 rooms x 365 days |
| Average room charges | Rs 550 | Rs 550 |
| Turnover from room rent | 20% of (68 x 365) x Rs 550 = Rs 27,30,200 | 39% of (68 x 365) x Rs 550 = Rs 53,23,890 |
| Food charges | (36,00,000 – 27,30,200) = Rs 8,69,800 | Rs 8,69,800 |
| Total turnover | Rs 36,00,000 | Rs 61,93,690 |
| Less : Yearly expenditure towards salary, electricity, generator, cable TV, telephone etc. | Rs 15,60,000 | Rs 15,60,000 x 39/20 = Rs 30,42,000 |
| Gross profit | Rs 20,40,000 | Rs 31,51,690 |
| Less : Annual repair & maintenance @ 1/12 gross profit | Rs 1,70,000 | Rs 2,62,641 |
| Less : Taxes @ 10% of gross profit | Rs 2,04,000 | Rs 3,15,169 |
| Less : Insurance @ 0.5% of gross profit | Rs 10,200 | Rs 15,758 |
| Net yearly profit (A) | Rs 16,55,800 | Rs 25,58,122 |
| Less : For entrepreneurial skill and effort of the management contractor in running the business @ 15% of (A) | Rs 2,48,370 | Rs 3,83,718.30 |

| Particulars | MAGR as calculated by the Management | MAGR as calculated by Audit |
|---|--|------------------------------------|
| Net yearly profit on the investment | Rs 14,07,430 | Rs 21,74,403.70 |
| Proportionate yearly share of profit on investment of Rs 120,67,700 as on 04-04-1995 made by WBTDCLtd. On land & building | $\frac{1407430}{220,67,700} \times 120,67,700$ { investment by Company 220,67,700(investment by Company plus LRPLs investment of Rs 1,00,00,000) = Rs 769,652 say Rs 7,70,000 | Rs 11,89,070.51 |
| Minimum Annual Guaranteed return | | |
| 4 th year 1998-99 to 8 th year 2002-03 | @ Rs 7.70 lakh for 5 years = Rs 38.50 lakh | @ Rs 11.89 lakh = 59.45 lakh |
| 9 th year 2003-04 to 11 th year 2005-06 | @ Rs 8.28 for 3 years = 24.84 lakh | @ Rs 13.08 = 39.24 lakh |
| Total | Rs 63.34 lakh | Total : Rs 98.69 lakh |
| | Loss : Rs 98.69 lakh minus Rs 63.34 lakh = Rs 35.35 lakh | |

Annexure -34

(Refer to in paragraph 4.19)

Statement showing the position of placement of Annual Reports (ARs) by the Government companies before the State Legislature

| Sl No | Name of the administrative department/ company | Accounts finalised upto the year | AR pending for placement from the year | No of Annual Report due for placement |
|----------------------------------|---|----------------------------------|---|---------------------------------------|
| Public Enterprises | | | | |
| 1 | Durgapur Chemical Limited | 2004-2005 | 1999-2000 | 6 |
| 2 | The Electro Medical and Allied Industries Limited | 2004-2005 | 1998-1999 | 7 |
| 3 | Westinghouse Saxby Farmer Limited | 2004-2005 | 2000-2001 | 5 |
| 4 | The Shalimar Works (1980) Limited | 2004-2005 | 1998-1999 | 7 |
| 5 | Eastern Distilleries and Chemicals Limited | 2004-2005 | 1998-1999 | 7 |
| 6 | Saraswaty Press Limited | 2004-2005 | 2002-2003 | 3 |
| 7 | West Bengal Agro Textile Corporation Limited | 2004-2005 | 1998-1999 | 7 |
| 8 | Neo-Pipes and Tubes Company Limited | 2004-2005 | 1991-1992 | 14 |
| 9 | Britannia Engineering Products Limited | 2004-2005 | 1987-1988 | 18 |
| 10 | Carter Pooler Engineering Corporation Limited | 2004-2005 | 1990-1991 | 15 |
| 11 | National Iron & Steel Company Limited | 2004-2005 | 1991-1992 | 14 |
| 12 | Gluconate Health Limited | 2003-2004 | 1990-1991 | 14 |
| 13 | West Bengal Plywood and Allied Products Limited | 2004-2005 | 1990-1991 | 15 |
| Commerce & Industries | | | | |
| 14 | West Bengal Industrial Development Corporation Limited | 2004-2005 | 2003-2004 | 2 |
| 15 | West Bengal Mineral Development & Trading Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| 16 | West Bengal Pharmaceutical & Phytochemical Development Corporation. Limited | 2004-2005 | 2003-2004 | 2 |
| 17 | West Bengal Tea Development Corporation Limited | 2003-2004 | 2001-2002 | 3 |
| 18 | The Infusion India Limited | 2004-2005 | 2004-2005 | 1 |
| 19 | WEBFIL Limited | 2004-2005 | 1979-1980 | 26 |
| 20 | Greater Calcutta Gas Supply Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| Information Technology | | | | |
| 21 | West Bengal Electronics Industry Development Corporation Limited | 2004-2005 | 2001-2002 | 4 |
| 22 | Webel Technology Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| 23 | Webel Electronic Communication System Limited | 2004-2005 | 1999-2000 | 6 |
| 24 | Webel Carbon Metal Film Resistors Limited | 2004-2005 | 2002-2003 | 3 |
| 25 | Webel Power Electronic Limited | 2004-2005 | 1999-2000 | 6 |
| 26 | Webel Mediatronics Limited | 2004-2005 | 2002-2003 | 3 |

| SI No | Name of the administrative department/ company | Accounts finalised upto the year | AR pending for placement from the year | No of Annual Report due for placement |
|--|--|----------------------------------|---|---------------------------------------|
| 27 | Webel Crystal Limited | 2004-2005 | 1996-1997 | 9 |
| 28 | Webel Informatics Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| Agriculture | | | | |
| 29 | West Bengal. State Seed Corporation Limited. | 2003-2004 | 1998-1999 | 6 |
| Fisheries | | | | |
| 30 | The State Fisheries Development Corporation Limited | 2004-2005 | 1986-1987 | 19 |
| 31 | West Bengal. Fisheries Corporation Limited | 2004-2005 | 1980-1981 | 25 |
| Water Investigation & Development | | | | |
| 32 | West Bengal State Minor Irrigation Development Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| 33 | West Bengal Agro Industries Corporation Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| Cottage & Small Scale Industries | | | | |
| 34 | The Kalyani Spinning Mills Limited | 2003-2004 | 1991-1992 | 13 |
| 35 | The West Dinajpur Spinning Mills Limited | 2003-2004 | All the ARs placed before the State Legislature | |
| 36 | Mayurakshi Cotton Mills (1990) Limited | 2000-2001 | 1991-1992 | 9 |
| 37 | The West Bengal Small Industries Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| 38 | West Bengal Handloom Powerloom Development Corporation Limited | 2003-2004 | 1982-1983 | 22 |
| 39 | West Bengal Projects Limited | 2004-2005 | 1984-1985 | 21 |
| 40 | West Bengal Handicrafts Development Corporation Limited | 1998-1999 | 1976-1977 | 23 |
| 41 | West Bengal Ceramic Development Corporation Limited | 2002-2003 | All the ARs placed before the State Legislature | |
| 42 | The West Bengal State Leather Industries Development Corporation Limited | 2001-2002 | 1990-1991 | 11 |
| 43 | Silpabarta Printing Press | 2004-2005 | 1987-1988 | 17 |
| Animal Resources Development | | | | |
| 44 | West Bengal Dairy & Poultry Development Corporation Limited. | 2000-2001 | 2000-2001 | 1 |
| 45 | West Bengal Livestock Processing Development Corporation Limited | 2003-2004 | 1992-1993 | 12 |
| Food & Supplies | | | | |
| 46 | West Bengal Essential Commodities Supply Corporation Limited | 2003-2004 | 1996-1997 | 7 |

| Sl No | Name of the administrative department/ company | Accounts finalised upto the year | AR pending for placement from the year | No of Annual Report due for placement |
|--|---|--|--|---|
| Tourism | | | | |
| 47 | West Bengal Tourism Development Corporation Limited | 2003-2004 | 2003-2004 | 1 |
| Information & Cultural Affairs | | | | |
| 48 | Basumati Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| 49 | West Bengal Film Development Corporation Limited | 2004-2005 | 1992-1993 | 13 |
| Forest | | | | |
| 50 | West Bengal Forest Development Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| Power | | | | |
| 51 | The Durgapur Projects Limited | 2004-2005 | 2004-2005 | 1 |
| 52 | West Bengal Power Development Corporation Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| 53 | West Bengal Rural Energy Development Corporation Limited | 2001-2002 | All the ARs placed before the State Legislature | |
| Transport | | | | |
| 54 | The Calcutta Tramways Company (1978) Limited | 2004-2005 | 1999-2000 | 6 |
| 55 | West Bengal Surface Transport Development Corporation Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| 56 | West Bengal Transport Infrastructure Development Corporation Limited | 2004-2005 | All the ARs placed before the State Legislature | |
| Food Processing & Horticulture Industries | | | | |
| 57 | West Bengal State Food Processing & Horticulture Development Corporation Limited. | 2002-2003 | 2001-2002 | 2 |
| Social Welfare | | | | |
| 58 | West Bengal Women's Development Undertaking | 2003-2004 | 1998-1999 | 5 |
| Finance | | | | |
| 59 | West Bengal Infrastructure Development Finance Corporation Limited | 2003-2004 | 2003-2004 | 1 |
| Housing | | | | |
| 60 | West Bengal Housing Infrastructure Development Corporation Limited | 2004-2005 | 2004-2005 | 1 |
| 61 | New Town Electric Supply Company Limited | 2004-2005 | All the A.Rs placed before the State Legislature | |
| Total No. of Reports due for placement | | | | 400 |

Annexure-35*(Refer to in paragraph No. 4.20)***Statement showing the details of Companies which violated the accounting Standards while finalising their accounts**

| Accounting standard (AS) No. violated | | AS 1 | AS 2 | AS 5 | AS 6 | AS 9 | AS 10 | AS 12 | AS 15 | AS 22 |
|---------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Details of Accounting standards | | Disclosure of accounting policies | Valuation of inventories | Prior period and extra ordinary items | Depreciation accounting | Revenue recognition | Fixed assets | Government grants | Retirement benefits | Taxes on income |
| Sl. No. | Name of Company | Year/ years in which violated | | | | | | | | |
| 1 | West Bengal Agro-Textiles Corporation Limited | - | 2002-03 2003-04 2004-05 | - | - | 2002-03 2003-04 2004-05 | - | - | 2002-03 2003-04 2004-05 | 2002-03 2003-04 2004-05 |
| 2 | Britannia Engineering Products and Services Limited | - | 2002-03 2003-04 2004-05 | - | - | - | - | - | - | - |
| 3 | The Infusions (India) Limited | - | 2002-03 2003-04 2004-05 | - | - | - | - | - | 2002-03 2003-04 2004-05 | |
| 4 | Kalyani Spinning Mills Limited | | 2001-02 2002-03 2003-04 | - | - | - | - | - | 2001-02 2002-03 2003-04 | |
| 5 | West Bengal Tourism Development Corporation Limited | 2001-02 2002-03 2003-04 | - | - | 2001-02 2002-03 2003-04 | - | - | 2001-02 2002-03 2003-04 | 2001-02 2002-03 2003-04 | |
| 6 | Basumati Corporation Limited | - | - | - | 2002-03 2003-04 2004-05 | - | - | - | - | - |
| 7 | West Bengal Forest Development Corporation Limited | - | 2002-03 2003-04 2004-05 | 2002-03 2003-04 2004-05 | 2002-03 2003-04 2004-05 | - | 2002-03 2003-04 2004-05 | - | - | - |

Audit Report (Commercial) for the year ended 31 March 2006

| Accounting standard (AS) No. violated | | AS 1 | AS 2 | AS 5 | AS 6 | AS 9 | AS 10 | AS 12 | AS 15 | AS 22 |
|---------------------------------------|--|-----------------------------------|-------------------------------|---------------------------------------|-------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Details of Accounting standards | | Disclosure of accounting policies | Valuation of inventories | Prior period and extra ordinary items | Depreciation accounting | Revenue recognition | Fixed assets | Government grants | Retirement benefits | Taxes on income |
| Sl. No. | Name of Company | Year/ years in which violated | | | | | | | | |
| 8 | West Bengal State Food Processing & Horticulture Development Corpn. Ltd. | - | 2000-01 2001-02 2002-03 | 2000-01 2001-02 2002-03 | - | 2000-01 2001-02 2002-03 | - | - | 2000-01 2001-02 2002-03 | - |
| 9 | West Bengal Housing Infrastructure Development Corporation Limited | 2002-03 2003-04 2004-05 | - | - | - | - | - | - | - | - |
| 10 | West Bengal Tea Development Corporation Limited | - | - | - | - | - | - | 2001-02 2002-03 2003-04 | 2001-02 2002-03 2003-04 | - |
| 11 | Greater Calcutta Gas Supply Corporation Limited | - | - | - | - | - | 2002-03 2003-04 2004-05 | - | - | - |
| 12 | West Bengal Infrastructure Development Finance Corporation Limited | - | - | - | - | 2001-02 2002-03 2003-04 | - | - | - | - |
| 13 | Westinghouse Saxby Farmer Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | 2002-03 2003-04 2004-05 |
| 14 | Shalimar Works (1980) Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 15 | Eastern Distilleries and Chemicals Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 16 | Carter Pooler Engineering Company Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |

| Accounting standard (AS) No. violated | | AS 1 | AS 2 | AS 5 | AS 6 | AS 9 | AS 10 | AS 12 | AS 15 | AS 22 |
|---------------------------------------|--|-----------------------------------|--------------------------|---------------------------------------|-------------------------|---------------------|--------------|-------------------|-------------------------------|-----------------|
| Details of Accounting standards | | Disclosure of accounting policies | Valuation of inventories | Prior period and extra ordinary items | Depreciation accounting | Revenue recognition | Fixed assets | Government grants | Retirement benefits | Taxes on income |
| Sl. No. | Name of Company | Year/ years in which violated | | | | | | | | |
| 17 | West Bengal Mineral Development and Trading Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 18 | West Bengal State Minor Irrigation Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 19 | West Dinajpur Spinning Mills Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 20 | West Bengal Small Industries Development Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 21 | West Bengal Handloom and Powerloom Development Corporation Limited | - | - | - | - | - | - | - | 2001-02 2002-03 2003-04 | - |
| 22 | West Bengal Projects Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 23 | West Bengal State Leather Industries Development Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 24 | West Bengal Surface Transport Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| 25 | West Bengal Transport Infrastructure Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |

Audit Report (Commercial) for the year ended 31 March 2006

| Accounting standard (AS) No. violated | | AS 1 | AS 2 | AS 5 | AS 6 | AS 9 | AS 10 | AS 12 | AS 15 | AS 22 |
|---------------------------------------|---|-----------------------------------|--------------------------|---------------------------------------|-------------------------|---------------------|--------------|-------------------|-------------------------------|-----------------|
| Details of Accounting standards | | Disclosure of accounting policies | Valuation of inventories | Prior period and extra ordinary items | Depreciation accounting | Revenue recognition | Fixed assets | Government grants | Retirement benefits | Taxes on income |
| Sl. No. | Name of Company | Year/ years in which violated | | | | | | | | |
| 26 | West Bengal Agro Industries Corporation Limited | - | - | - | - | - | - | - | 2002-03 2003-04 2004-05 | - |
| | Total No. of companies violated the accounting standards | 2 | 6 | 2 | 3 | 4 | 2 | 2 | 20 | 2 |

Annexure-36*(Referred to in paragraph 4.25)***Statement showing paragraphs/ reviews for which explanatory notes were not received**

| Particulars/ Names of the department who did not submit explanatory notes | Years of Audit Report (Commercial) | | | | | | Total number of paras/ reviews in Audit Reports of 1998-2004 | Total number of paras/ reviews for which explanatory notes not received |
|--|------------------------------------|-----------|-----------|-----------|-----------|-----------|---|--|
| | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | | |
| Total number of paras/ reviews in Audit Report | 26 | 19 | 23 | 19 | 27 | 30 | 144 | 34 |
| Commerce and Industries | 1 | - | - | - | 1 | 1 | - | 3 |
| Information Technology | - | - | - | - | 1 | - | - | 1 |
| Public Enterprises | - | 2 | 2 | 1 | 3 | 2 | - | 14 |
| Animal Resources Development | - | - | 2 | - | - | 1 | - | 3 |
| Cottage and Small Scale Industries | - | - | - | - | - | 1 | - | 1 |
| Food Processing Industries & Horticulture | - | - | - | - | 1 | - | - | 1 |
| Agriculture | - | - | - | - | - | 1 | - | 1 |
| Information & Cultural Affairs | - | - | - | - | 1 | - | - | 1 |
| Finance | - | - | - | - | 1 | 2 | - | 3 |
| Power | 1 | - | - | - | - | - | - | 1 |
| Fisheries | - | - | - | - | - | 1 | - | 1 |
| Tourism | - | - | - | - | 1 | 2 | - | 3 |
| Backward Classes Welfare | - | - | - | - | - | 1 | - | 1 |

Annexure-37

(Referred to in paragraph 4.25)

Statement showing the position of COPU reports where Action Taken Notes are yet to be received

| Name of the Department/ Corporation/Company/Board | Year of Audit Report (Commercial) | Para No. | No. of COPU Report | No. of recommenda- -tions | Date of presentation of Report to the Legislative Assembly |
|---|---|----------|--------------------------|---------------------------------|--|
| Tourism | | | | | |
| West Bengal Tourism Development Corporation Limited | 1994-95 | 4A.3.1 | 47 th | 2 | 1 April 1999 |
| Commerce and Industries | | | | | |
| West Bengal Tea Development Corporation Limited | 1991-92 | 4A.8 | 49 th | 5 | 24 June 1999 |
| Information Technology | | | | | |
| Webel Video Devices Limited | 1996-97 | 4A.3.1 | 55 th | 4 | 21 July 2000 |
| Public Enterprises | | | | | |
| The Shalimar Works (1980) Limited | 1993-94 | 2B | 59 th | 14 | 15 March 2000 |
| IPP Limited | 1998-99 | 2B.7 | 61 st | 7 | 12 December 2002 |
| Saraswaty Press Limited | <i>Suo-moto</i> selection | - | 68 th | 5 | 12 July 2005 |
| The performance of Department of Public Enterprises in respect of implementation of Government policy for restructuring of loss- making PSUs | <i>Suo-moto</i> selection | - | 69 th | 5 | 19 July 2005 |
| Power | | | | | |
| West Bengal Power Development Corporation Limited | 1999-2000 | 4A.7.1 | 66 th | 1 | 22 March 2005 |
| West Bengal Power Development Corporation Limited – Horizontal Studies in respect of the Future Planning on Power Generation by the Thermal Power Station/Projects | <i>Suo-moto</i> selection | - | 71 st | 12 | 20 March 2006 |
| Total | | | 9 | 55 | |

Annexure-38*(Referred to in paragraph 4.26)***Statement showing department-wise outstanding Inspection Reports (IRs)**

| Sl. No. | Name of Department | No. of PSUs | No. of outstanding IRs | No. of outstanding paragraphs | Years from which paragraphs outstanding |
|---------|----------------------------------|-------------|------------------------|-------------------------------|---|
| 1 | Public Enterprises | 8 | 12 | 17 | 2000-01 |
| 2 | Finance | 2 | 2 | 3 | 2000-01 |
| 3 | Information and Cultural Affairs | 1 | 1 | 1 | 2004-05 |
| 4 | Food & Supplies | 1 | 1 | 3 | 2005-06 |
| 5 | Tourism | 1 | 1 | 3 | 2004-05 |
| 6 | Forest | 1 | 1 | 2 | 2005-06 |
| 7 | Animal Resources Development | 2 | 2 | 3 | 2004-05 |
| 8 | Housing | 1 | 1 | 1 | 2004-05 |
| 9 | Commerce and Industries | 3 | 3 | 6 | 2003-04 |
| 10 | Information Technology | 4 | 4 | 6 | 2003-04 |
| 11 | Agriculture | 1 | 1 | 2 | 2004-05 |
| 12 | Cottage & Small Scale Industries | 6 | 8 | 11 | 2000-01 |
| 13 | Transport | 6 | 7 | 10 | 2004-05 |
| 14 | Power | 5 | 107 | 152 | 1994-1995 |
| 15 | Backward Classes Welfare | 2 | 2 | 2 | 1998-1999 |
| 16 | Minorities Development & Welfare | 1 | 1 | 3 | 2004-05 |
| | Total | 45 | 154 | 225 | |

Annexure-39

(Referred to in paragraph 4.26)

Statement showing the department-wise draft paragraphs/ reviews reply to which are awaited

| Sl. No. | Name of the Department | No. of draft paragraphs | No. of reviews/ mini reviews | Period of issue |
|---------|---|-------------------------|------------------------------|--------------------|
| 1 | Power | 2 | - | May – August 2006 |
| 2 | Food & Supplies | 6 | - | March – April 2006 |
| 3 | Finance | 4 | - | May – August 2006 |
| 4 | Information Technology | 3 | - | May – August 2006 |
| 5 | Public Enterprises | 5 | - | May – August 2006 |
| 6 | Commerce & Industries | 3 | - | May - August 2006 |
| 7 | Tourism | 3 | - | July – August 2006 |
| 8 | Transport | 4 | - | June – August 2006 |
| 9 | Forest | 2 | - | June – August 2006 |
| 10 | Backward Classes Welfare | 2 | 1 | July – August 2006 |
| 11 | Cottage and Small Scale Industries | 3 | - | July – August 2006 |
| 12 | Animal Resources Development | 2 | - | July – August 2006 |
| 13 | Minorities Development and Welfare | 2 | - | July – August 2006 |
| 14 | Information and Cultural Affairs | 2 | - | July – August 2006 |
| 15 | Food Processing Industries & Horticulture | 2 | - | July – August 2006 |
| 16 | Agriculture | 2 | - | July – August 2006 |
| 17 | Water Investigation & Development | 2 | - | July – August 2006 |
| 18 | Housing | 2 | - | July – August 2006 |
| 19 | Fisheries | 1 | - | July 2006 |
| | Total | 10 | 1 | |

Note : There are three draft paragraphs involving more than one department have been shown under the respective department but treated as three draft paragraphs in the total.