

### Annexure 1

(Referred to in paragraphs 1.8 and 1.8.1)

**Statement showing investments made by State Government in working PSUs whose accounts are in arrears**

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
<b>A. Working Government Companies</b>								
1	West Bengal State Minor Irrigation Corporation Limited	2011-12	11.65	2012-13	0.00	0.00	43.73	43.73
				2013-14	0.00	0.00	46.95	46.95
				2014-15	0.00	0.00	41.33	41.33
				2015-16	0.00	0.00	42.63	42.63
				2016-17	0.00	0.00	32.84	32.84
2	West Bengal Fisheries Corporation Limited	2015-16	2.00	2016-17	0.00	0.00	6.55	6.55
3	The State Fisheries Development Corporation Limited	2015-16	2.70	2016-17	0.00	0.00	21.52	21.52
4	West Bengal Forest Development Corporation Limited	2015-16	6.23	2016-17	0.00	0.00	0.00	0.00
5	West Bengal Wasteland Development Corporation Limited	2015-16	0.34	2016-17	0.00	0.00	0.00	0.00

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
6	West Bengal State Food Processing and Horticulture Development Corporation Limited	2013-14	0.97	2014-15	0.00	0.00	0.00	0.00
				2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	0.00	0.00	0.00
7	West Bengal State Seed Development Corporation Limited	2014-15	2.50	2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	0.00	0.00	0.00
8	Paschimbanga Agri marketing Corporation Limited	2014-15	1.75	2015-16	2.25	0.00	0.74	2.99
				2016-17	0.25	27.00	0.50	27.75
9	West Bengal Industrial Development Corporation Limited	2015-16	435.93	2016-17	0.00	0.00	0.00	0.00
10	West Bengal Film Development Corporation Limited	2012-13	5.20	2013-14	0.00	2.40	0.00	2.40
				2014-15	0.00	4.25	0.00	4.25
				2015-16	0.00	2.93	0.00	2.93
				2016-17	Information not submitted			

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
11	The West Bengal Small Industries Development Corporation Limited	2015-16	88.12	2016-17	2.00	0.00	5.39	7.39
12	Mackintosh Burn Limited	2015-16	0.31	2016-17	Information not submitted			
13	West Bengal Pharmaceutical and Phytochemical Development Corporation Limited	2015-16	24.00	2016-17	0.00	1.57	0.00	1.57
14	West Bengal Transport Infrastructure Development Corporation Limited	2015-16	3.10	2016-17	0.00	0.00	0.00	0.00
15	Westinghouse Saxby Farmer Limited	2015-16	7.74	2016-17	0.00	3.63	0.00	3.63
16	National Iron and Steel Company (1984) Limited	2015-16	12.00	2016-17	0.00	3.30	0.00	3.30
17	Neo Pipes and Tubes Company Limited	2015-16	2.20	2016-17	0.00	2.42	0.00	2.42

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
18	Greater Calcutta Gas Supply Corporation Limited	2015-16	41.15	2016-17	0.00	3.47	0.00	3.47
19	Eastern Distilleries and Chemicals Limited	2012-13	0.20	2013-14	0.00	0.00	0.00	0.00
				2014-15	0.00	0.00	0.00	0.00
				2015-16	0.00	0.00	0.00	0.00
				2016-17	Information not submitted			
20	West Bengal Agro Industries Corporation Limited	2015-16	8.41	2016-17	0.00	0.00	0.40	0.40
21	West Bengal Electronics Industry Development Corporation Limited (WBEIDC Limited)	2015-16	228.57	2016-17	6.00	5.00	0.00	11.00
22	Bengal Birbhum Coalfields Limited	2015-16	0.10	2016-17	0.00	0.00	0.00	0.00
23	Biswa Bangla Marketing Corporation Limited	2014-15	0.01	2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	0.00	1.81	1.81

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
24	West Bengal Trade Promotion Organisation	2015-16	0.60	2016-17	0.00	0.00	100.40	100.40
25	The Electro Medical and Allied Industries Limited	2015-16	16.40	2016-17	0.00	0.00	0.00	0.00
26	West Bengal Surface Transport Corporation Limited	2013-14	1.01	2014-15	0.00	27.50	2.00	29.50
				2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	35.00	7.54	42.54
27	West Bengal Essential Commodities Supply Corporation Limited	2012-13	1.08	2013-14	0.00	0.00	0.00	0.00
				2014-15	0.00	0.00	0.00	0.00
				2015-16	0.00	300.00	0.00	300.00
				2016-17	0.00	0.00	0.00	0.00
28	West Bengal Tourism Development Corporation Limited	2013-14	10.00	2014-15	0.00	0.00	0.00	0.00
				2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	0.00	41.93	41.93

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
29	West Bengal Swarojgar Corporation Limited	2015-16	130.00	2016-17	0.00	0.00	0.95	0.95
30	Basumati Corporation Limited	2015-16	0.10	2016-17	0.00	4.56	0.00	4.56
31	West Bengal Text Book Corporation Limited	2015-16	0.10	2016-17	0.00	0.00	0.00	0.00
32	Saraswaty Press Limited	2015-16	5.50	2016-17	0.00	0.00	0.00	0.00
33	Silpabarta Printing Press Limited	2015-16	0.89	2016-17	0.00	0.00	0.24	0.24
34	West Bengal Biotech Development Corporation Limited	The PSU was incorporated in 2008-09. The audit of PSU was entrusted in 2016-17. However, no information or accounts were submitted by the PSU. Therefore, the accounts for 2008-09 to 2016-17, <i>i.e</i> nine years were considered as arrear accounts						
<b>Total- A (All sector-wise Government Companies)</b>					<b>10.50</b>	<b>423.03</b>	<b>397.45</b>	<b>830.98</b>

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
<b>B. Working Statutory Corporations</b>								
35	West Bengal State Warehousing Corporation	2013-14	7.61	2014-15	0.00	0.00	0.00	0.00
				2015-16	0.00	0.00	0.00	0.00
				2016-17	0.00	0.00	0.00	0.00
36	West Bengal Minorities Development and Finance Corporation	2014-15	150.00	2015-16	15.00	0.00	1.69	16.69
				2016-17	9.00	0.00	1.82	10.82
37	West Bengal Industrial Infrastructure Development Corporation	2015-16	0.00	2016-17	0.00	0.00	38.08	38.08

Sl. No.	Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised accounts	Investment made by Government during the years for which accounts are in arrears (year-wise)				
				Year	Equity	Loans	Grants and Subsidy	Total
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(5e)
38	North Bengal State Transport Corporation	2011-12	10.70	2012-13	0.00	8.51	100.45	108.96
				2013-14	0.00	0.23	232.71	232.94
				2014-15	0.00	24.54	134.25	158.79
				2015-16	0.00	27.40	153.87	181.27
				2016-17	Information not submitted			
39	Calcutta State Transport Corporation	2015-16	9.93	2016-17	0.00	39.83	332.42	372.25
40	South Bengal State Transport Corporation	2015-16	11.01	2016-17	0.00	38.96	66.16	105.12
<b>Total - B (All sector-wise Statutory Corporations)</b>					<b>24.00</b>	<b>139.47</b>	<b>1,061.45</b>	<b>1,224.92</b>
<b>Grant Total (A + B)</b>					<b>34.50</b>	<b>562.50</b>	<b>1,458.90</b>	<b>2,055.90</b>



## Annexure 2

(Referred to in Paragraph 1.9)

## Status of placement of Separate Audit Reports (SARs) 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.	Calcutta State Transport Corporation	2010-11	2011-12	28.12.16	Not furnished by the Government
			2012-13	Audit in progress	N.A
			2013-14		
			2014-15		
			2015-16		
2.	North Bengal State Transport Corporation	2008-09	2009-10	18.01.2016	Not furnished by the Government
			2010-11	Audit in progress	N.A
			2011-12		
3.	South Bengal State Transport Corporation	2013-14	2014-15	27.01.2017	Not furnished by the Government
			2015-16	01.09.2017	Not furnished by the Government
4.	West Bengal Backward Classes Development and Finance Corporation	2013-14	2014-15	27.09.2017	Not furnished by the Government
			2015-16	27.09.2017	
			2016-17	Audit in progress	N.A
5.	West Bengal Industrial Infrastructure Development Corporation	2012-13	2013-14	10.04.2015	Not furnished by the Government
			2014-15	Audit in progress	N.A
			2015-16		
6.	West Bengal Minorities Development and Finance Corporation	2013-14	2014-15	Audit in progress	N.A

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
7.	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2015-16	2016-17	Audit in Progress	N.A
8.	West Bengal State Warehousing Corporation	2013-14	Accounts not Submitted		
9.	West Bengal Electricity Regulatory Commission	2015-16	2016-17	Audit in Progress	N.A
10.	West Bengal Financial Corporation	2013-14	2014-15	07.10.2015	Not furnished by the Government
			2015-16	16.11.2016	Not furnished by the Government
			2016-17	Audit in Progress	N.A

N.A: Not Applicable

### Annexure 3

(Referred to in paragraph 1.11)

#### Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised statements/ accounts

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed§	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>A. Working Government Companies</b>													
<b>AGRICULTURE AND ALLIED</b>													
1	West Bengal Dairy and Poultry Development Corporation Limited	2016-17	2017-18	7.10	0.57	11.33	49.19	Nominal Loss	0.00	19.00	0.05	0.26	130
2	The West Bengal Livestock Development Corporation Limited	2016-17	2017-18	3.25	0.00	1.57	6.27	0.52	0.00	4.82	0.52	10.79	87
3	The State Fisheries Development Corporation Limited	2015-16	2016-17	2.70	2.37	1.07	13.72	(-) 0.58	(-) 0.11	19.56	(-) 0.58	0.00	425
4	West Bengal Agro Industries Corporation Limited	2015-16	2016-17	8.41	15.22	(-) 126.10	82.17	(-) 13.00	0.00	(-) 102.47	4.97	0.00	241

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
5	West Bengal Fisheries Corporation Limited	2015-16	2016-17	2.00	0.30	1.09	28.38	1.29	0.00	3.39	1.29	38.05	166
6	West Bengal Forest Development Corporation Limited	2015-16	2016-17	6.23	0.00	106.56	51.76	29.83	(-) 4.08	113.31	29.85	26.34	676
7	West Bengal Wasteland Development Corporation Limited	2015-16	2016-17	0.34	0.00	1.66	2.23	0.43	0.00	2.00	0.43	21.50	26
8	West Bengal State Seed Corporation Limited	2014-15	2015-16	2.50	0.00	69.26	168.02	12.00	0.00	72.32	14.38	19.88	164
9	Pachimbanga Agri Marketing Corporation Limited	2014-15	2016-17	1.75	0.00	0.11	0.00	0.12	0.00	1.86	0.12	6.45	6
10	West Bengal State Food Processing and Horticulture Development Corporation Limited	2013-14	2016-17	0.97	2.33	1.93	5.03	0.17	0.00	5.23	0.47	8.99	29

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
11	West Bengal State Minor Irrigation Corporation Limited	2011-12	2017-18	11.65	0.00	(-) 80.27	3.48	(-)13.17	0.00	(-)48.18	(-)13.17	0.00	349
12	West Bengal Biotech Development Corporation Limited	Accounts from 2008- 09 onwards were not submitted		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sector-wise total</b>				<b>46.90</b>	<b>20.79</b>	<b>(-)11.79</b>	<b>410.25</b>	<b>17.61</b>	<b>(-) 4.19</b>	<b>90.84</b>	<b>38.33</b>	<b>42.20</b>	<b>2,299</b>
<b>FINANCING</b>													
13	West Bengal Infrastructure Development Finance Corporation Limited	2016-17	2017-18	185.30	1,001.11	778.39	300.28	11.83	0.00	1,964.80	273.71	13.93	40
14	Webel Venture Capital Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	0.05	0.00	1.87	0.09	0.23	0.00	1.92	0.23	11.98	2
15	West Bengal Handicrafts Development Corporation Limited	2016-17	2017-18	34.60	5.70	(-)22.44	82.97	3.39	0.00	17.86	3.59	20.10	72
16	West Bengal Women Development Undertaking	2016-17	2017-18	0.10	0.00	1.86	0.95	0.31	0.00	1.96	0.31	15.82	14

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>®</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
17	West Bengal Industrial Development Corporation Limited (WBIDC Limited)	2015-16	2016-17	435.93	107.41	101.51	6.17	27.18	0.00	1,118.36	28.43	2.54	124
18	West Bengal Film Development Corporation Limited	2012-13	2013-14	5.20	32.63	(-)73.45	0.01	(-)5.83	0.00	(-)6.41	(-)2.54	0.00	27
<b>Sector-wise total</b>				<b>661.18</b>	<b>1,146.85</b>	<b>787.74</b>	<b>390.47</b>	<b>37.11</b>	<b>0.00</b>	<b>3,098.49</b>	<b>303.73</b>	<b>0.00</b>	<b>279</b>
<b>INFRASTRUCTURE</b>													
19	West Bengal Housing Infrastructure Development Corporation Limited (WBHIDCO Limited)	2016-17	2017-18	199.65	0.00	115.07	467.68	11.94	0.00	324.51	11.94	3.68	213
20	West Bengal Police Housing and Infrastructure Development Corporation Limited	2016-17	2017-18	10.40	0.00	11.42	117.12	5.00	0.00	22.51	5.00	22.21	65

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
21	New Town Telecom Infrastructure Development Company Limited (subsidiary of WBHIDCO Limited)	2016-17	2017-18	1.05	4.25	12.28	7.07	4.26	0.00	18.53	4.62	24.93	7
22	Sundarban Infrastructure Development Corporation Limited	2016-17	2017-18	1.00	0.00	14.26	0.07	1.91	0.00	15.26	1.91	12.52	17
23	West Bengal Highway Development Corporation Limited	2016-17	2017-18	818.00	50.00	27.62	0.00	(-)1.68	0.00	895.62	(-)0.76	0.00	27
24	West Bengal Transport Infrastructure Development Corporation Limited	2015-16	2016-17	3.10	52.84	(-) 3.77	25.50	(-)0.42	0.00	66.12	5.73	8.67	27
25	The West Bengal Small Industries Development Corporation Limited (WBSIDC Limited)	2015-16	2017-18	88.12	0.00	(-)5.12	101.24	12.50	0.00	200.86	14.06	7.00	146

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>®</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
26	West Bengal Electronics Industry Development Corporation Limited (WBEIDC Limited)	2015-16	2016-17	228.57	25.15	(-)60.19	89.59	8.02	0.00	193.53	10.67	5.51	135
27	Mackintosh Burn Limited	2015-16	2017-18	0.31	1.60	176.70	637.04	19.66	0.00	178.61	24.78	13.87	565
<b>Sector-wise total</b>				<b>1,350.20</b>	<b>133.84</b>	<b>288.27</b>	<b>1,445.31</b>	<b>61.19</b>	<b>0.00</b>	<b>1,915.55</b>	<b>77.95</b>	<b>0.00</b>	<b>1,202</b>
<b>MANUFACTURING</b>													
28	Britannia Engineering Limited	2016-17	2017-18	11.29	36.54	(-)63.19	34.67	(-)12.10	0.00	20.04	(-)7.00	0.00	356
29	Gluconate Health Limited	2016-17	2017-18	51.26	15.56	(-)25.53	71.02	12.68	0.00	40.17	14.92	37.14	177
30	Durgapur Chemicals Limited	2016-17	2017-18	192.30	3.00	(-)205.31	79.38	(-)26.75	0.00	(-)3.06	(-)19.64	0.00	235
31	West Bengal Mineral Development and Trading Corporation Limited	2016-17	2017-18	4.43	61.05	(-)72.42	52.62	0.95	0.00	(-)1.94	9.06	0.00	251
32	WEBFIL Limited	2016-17	2017-18	10.58	3.05	(-)8.12	33.43	0.38	(-)0.06	5.51	1.76	31.94	142



Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
33	The Shalimar Works (1980) Limited	2016-17	2017-18	1.25	124.28	(-)309.67	17.98	(-)30.56	0.00	(-)183.99	(-)12.42	0.00	167
34	Mayurakshi Cotton Mills (1990) Limited	2016-17	2017-18	10.75	37.22	(-)68.61	2.67	(-)3.76	0.00	(-)20.64	(-)2.44	0.00	163
35	Neo Pipes and Tubes Company Limited	2015-16	2016-17	2.20	11.83	(-)125.83	0.00	(-)9.36	0.00	(-)111.80	(-)3.49	0.00	54
36	National Iron and Steel Company (1984) Limited	2015-16	2016-17	12.00	107.39	(-)331.70	5.78	(-)15.40	0.00	(-)149.24	0.10	24.32	52
37	West Bengal Pharmaceutical and Phytochemical Development Corporation Limited	2015-16	2016-17	24.00	7.05	(-)25.65	4.49	(-)2.85	(-)0.14	5.50	(-)1.87	0.00	56
38	Greater Calcutta Gas Supply Corporation Limited	2015-16	2016-17	41.15	159.48	(-)359.93	22.09	(-)14.98	0.00	(-)159.30	5.48	0.00	237
39	The Electro Medical and Allied Industries Limited	2015-16	2017-18	16.40	35.15	(-)88.50	7.93	(-)8.43	0.00	(-)36.99	(-)3.75	0.00	35

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>®</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
40	Westinghouse Saxby Farmer Limited	2015-16	2016-17	7.74	57.51	(-)66.61	118.49	(-)7.47	0.00	(-)1.32	0.01	0.00	349
41	Eastern Distilleries and Chemicals Limited	2012-13	2015-16	0.20	0.00	(-)5.33	41.75	(-)0.20	0.00	(-)5.08	0.68	0.00	101
<b>Sector-wise total</b>				<b>385.55</b>	<b>659.11</b>	<b>(-)1,756.40</b>	<b>492.30</b>	<b>(-)117.85</b>	<b>(-)0.20</b>	<b>(-)602.14</b>	<b>(-)18.60</b>	<b>0.00</b>	<b>2,375</b>
<b>POWER</b>													
42	The Durgapur Projects Limited	2016-17	2017-18	1,301.00	2,727.35	(-)2,394.88	1,010.20	(-)536.12	(-) 1.30	1,726.14	(-)196.12	0.00	2,917
43	The West Bengal Power Development Corporation Limited	2016-17	2017-18	6,198.65	6,387.97	1,251.73	8,718.32	107.85	0.00	14,734.96	945.30	6.42	4,470
44	New Town Electric Supply Company Limited (subsidiary of WBHIDCO Limited)	2016-17	2017-18	9.86	0.00	17.00	7.80	2.07	0.00	26.86	2.07	7.71	30
45	West Bengal State Electricity Distribution Company Limited	2016-17	2017-18	2,256.74	6,056.93	135.00	18,351.64	(-)25.29	0.00	8,448.15	1,693.61	20.05	14,171

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
46	West Bengal State Electricity Transmission Company Limited	2016-17	2017-18	1,105.52	2,815.29	2,467.48	1,258.92	371.17	0.00	6,388.29	609.73	9.54	2,390
47	West Bengal Green Energy Development Corporation Limited	2016-17	2017-18	4.99	13.05	(-)8.54	1.50	(-)1.78	0.00	9.50	(-)1.00	0.00	8
48	Bengal Birbhum Coalfields Limited	2015-16	2017-18	0.10	0.00	(-)1.06	0.00	(-)1.06	0.00	(-)0.96	(-)1.06	0.00	1
<b>Sector-wise total</b>				<b>11,066.18</b>	<b>18,344.07</b>	<b>1,466.73</b>	<b>29,348.38</b>	<b>(-)83.16</b>	<b>0.00</b>	<b>31,332.94</b>	<b>3,052.53</b>	<b>9.74</b>	<b>23,987</b>
<b>SERVICE</b>													
49	Webel Mediatronics Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	4.04	0.77	(-)11.57	14.38	0.24	0.00	(-)6.75	0.40	0.00	38
50	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	0.84	0.00	(-)9.12	8.57	(-)1.36	0.00	(-)8.29	(-)1.36	0.00	48
51	Webel Informatics Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	0.40	4.61	(-)2.36	52.22	0.72	0.00	2.65	0.72	27.17	26

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
52	Webel Technology Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	1.00	0.00	10.04	201.24	9.72	0.00	46.24	9.72	21.02	75
53	West Bengal Transport Corporation Limited {Formerly The Calcutta Tramways Company (1978) Limited}	2016-17	2017-18	20.40	209.57	(-)1,656.24	52.98	(-)25.77	0.00	(-)1,426.27	24.04	0.00	5,324
54	West Bengal Medical Services Corporation Limited	2016-17	2017-18	10.00	0.00	63.94	32.39	25.11	0.00	73.94	25.17	34.04	148
55	West Bengal Trade Promotion Organisation (subsidiary of WBIDC Limited)	2015-16	2016-17	0.60	0.00	18.40	4.09	3.59	0.00	21.81	3.59	16.46	6
56	West Bengal Swarojgar Corporation Limited	2015-16	2016-17	130.00	0.00	35.82	0.00	4.49	0.21	165.82	4.49	2.71	12
57	Biswa Bangla Marketing Corporation Limited	2014-15	2017-18	0.01	0.00	(-) 0.03	0.00	(-) 0.03	0.00	(-)0.02	(-)0.03	0.00	17

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
58	West Bengal Surface Transport Corporation Limited	2013-14	2017-18	1.01	0.00	(-)313.93	28.35	(-) 54.08	0.00	239.29	(-)33.02	0.00	884
59	West Bengal Tourism Development Corporation Limited	2013-14	2016-17	1.00	0.70	(-)1.20	34.50	0.63	0.00	1.00	0.66	6.60	312
60	West Bengal Essential Commodities Supply Corporation Limited	2012-13	2016-17	1.08	311.29	(-)14.76	1,838.64	(-) 5.56	0.00	297.61	27.14	9.12	191
<b>Sector-wise total</b>				<b>179.38</b>	<b>526.94</b>	<b>(-) 1,881.01</b>	<b>2,267.36</b>	<b>(-) 42.30</b>	<b>(-)1.09</b>	<b>(-) 583.97</b>	<b>61.52</b>	<b>0.00</b>	<b>7,081</b>
<b>MISCELLANEOUS</b>													
61	Basumati Corporation Limited	2015-16	2016-17	0.10	19.88	(-) 158.01	3.66	(-) 12.29	0.00	(-) 138.02	(-) 3.60	0.00	94
62	Silpabarta Printing Press Limited (subsidiary of WBSIDC Limited)	2015-16	2016-17	0.89	3.21	(-) 0.14	14.10	0.36	0.00	3.97	0.41	10.33	40
63	Saraswaty Press Limited	2015-16	2017-18	5.50	0.00	30.80	86.44	5.70	0.00	42.58	5.94	13.95	223

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
64	West Bengal Text Book Corporation (P) Limited (subsidiary of Saraswati Press Limited)	2015-16	2016-17	0.10	0.00	33.66	308.06	16.34	0.00	36.50	16.59	49.14	0
<b>Sector-wise total</b>				<b>6.59</b>	<b>23.09</b>	<b>(-93.69)</b>	<b>412.26</b>	<b>10.11</b>	<b>0.00</b>	<b>(-54.97)</b>	<b>19.34</b>	<b>0.00</b>	<b>357</b>
<b>Total- A (All sector wise Government Companies)</b>				<b>13,695.98</b>	<b>20,854.69</b>	<b>(-1,200.15)</b>	<b>34,766.33</b>	<b>(-117.29)</b>	<b>(-5.48)</b>	<b>35,196.74</b>	<b>3,534.80</b>	<b>10.04</b>	<b>37,580</b>
<b>B. Working Statutory Corporations</b>													
<b>AGRICULTURE AND ALLIED</b>													
1	West Bengal State Warehousing Corporation	2013-14	2015-16	7.61	0.00	7.50	8.43	2.66	0.00	19.96	2.66	13.33	566
<b>Sector-wise total</b>				<b>7.61</b>	<b>0.00</b>	<b>7.50</b>	<b>8.43</b>	<b>2.66</b>	<b>0.00</b>	<b>19.96</b>	<b>2.66</b>	<b>13.33</b>	<b>566</b>
<b>FINANCING</b>													
2	West Bengal Financial Corporation	2016-17	2017-18	275.35	554.13	(-122.42)	78.88	3.67	0.00	761.73	59.67	7.83	121
3	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation	2016-17	2017-18	243.42	90.29	163.17	0.55	47.64	0.00	464.20	48.70	10.49	115

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4	West Bengal Backward Classes Development and Finance Corporation	2016-17	2017-18	39.11	3.24	(-)2.94	0.14	(-)0.17	0.00	39.29	0.33	0.00	4
5	West Bengal Minorities Development and Finance Corporation	2014-15	2016-17	150.00	523.96	156.73	27.42	49.35	0.00	746.30	58.00	7.77	90
<b>Sector-wise total</b>				<b>707.88</b>	<b>1,171.62</b>	<b>194.54</b>	<b>106.99</b>	<b>100.49</b>	<b>0.00</b>	<b>2,011.52</b>	<b>166.70</b>	<b>0.00</b>	<b>330</b>
<b>INFRASTRUCTURE</b>													
6	West Bengal Industrial Infrastructure Development Corporation	2015-16	2016-17	0.00	96.34	80.51	25.02	6.30	0.00	252.59	9.67	3.83	123
<b>Sector-wise total</b>				<b>0.00</b>	<b>96.34</b>	<b>80.51</b>	<b>25.02</b>	<b>6.30</b>	<b>0.00</b>	<b>252.59</b>	<b>9.67</b>	<b>3.83</b>	<b>123</b>
<b>SERVICE</b>													
7	South Bengal State Transport Corporation	2015-16	2017-18	11.01	235.72	(-) 554.32	108.59	(-) 40.97	(-) 4.58	(-) 279.01	(-) 12.99	0.00	2,054
8	Calcutta State Transport Corporation	2015-16	2017-18	9.92	443.96	(-) 1,388.20	97.72	(-) 144.78	0.00	(-) 725.93	(-) 138.81	0.00	4,671

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>®</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
9	North Bengal State Transport Corporation	2011-12	2016-17	10.70	263.77	(-) 507.24	158.83	3.70	0.00	(-) 220.68	3.98	0.00	2,053
<b>Sector-wise total</b>				<b>31.64</b>	<b>943.45</b>	<b>(-) 2,449.76</b>	<b>365.14</b>	<b>(-) 182.05</b>	<b>(-) 4.58</b>	<b>(-) 1,225.62</b>	<b>(-) 147.82</b>	<b>0.00</b>	<b>8,778</b>
<b>Total - B (All sector-wise Statutory Corporations)</b>				<b>747.12</b>	<b>2,211.41</b>	<b>(-) 2,167.21</b>	<b>505.58</b>	<b>(-) 72.60</b>	<b>(-) 4.58</b>	<b>1,058.45</b>	<b>31.21</b>	<b>2.95</b>	<b>9,797</b>
<b>Grand Total (A+B)</b>				<b>14,443.10</b>	<b>23,066.10</b>	<b>(-) 3,367.36</b>	<b>35,271.91</b>	<b>(-) 189.89</b>	<b>(-) 10.06</b>	<b>36,255.19</b>	<b>3,566.01</b>	<b>9.84</b>	<b>47,377</b>
<b>C. Non-working Government Companies</b>													
<b>AGRICULTURE AND ALLIED</b>													
1	West Bengal Tea Development Corporation Limited	2016-17	2017-18	47.22	107.73	(-) 374.38	0.00	(-) 0.67	0.00	(-) 219.43	(-) 0.67	0.00	17
<b>Sector-wise total</b>				<b>47.22</b>	<b>107.73</b>	<b>(-) 374.38</b>	<b>0.00</b>	<b>(-) 0.67</b>	<b>0.00</b>	<b>(-) 219.43</b>	<b>(-) 0.67</b>	<b>0.00</b>	<b>17</b>
<b>FINANCING</b>													
2	West Bengal Handloom and Powerloom Development Corporation Limited	2012-13	2016-17	46.77	8.36	(-) 56.27	0.00	(-) 0.17	(-) 0.41	0.65	(-) 0.08	0.00	9
<b>Sector-wise total</b>				<b>46.77</b>	<b>8.36</b>	<b>(-)56.27</b>	<b>0.00</b>	<b>(-) 0.17</b>	<b>(-) 0.41</b>	<b>0.65</b>	<b>(-) 0.08</b>	<b>0.00</b>	<b>9</b>



Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>@</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>MANUFACTURING</b>													
3	West Bengal Sugar Industries Development Corporation Limited	2016-17	2017-18	15.24	47.01	(-) 182.85	0.00	(-) 6.07	0.00	(-) 119.35	0.22	0.00	5
4	Lily Products Limited	2016-17	2017-18	0.01	59.38	(-) 232.77	0.00	(-) 13.26	0.00	(-) 161.37	(-) 2.63	0.00	74
5	Webel Electro-Optics Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	3.37	3.80	(-) 6.13	0.00	(-) 4.26	0.00	1.04	(-) 4.26	0.00	12
6	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2016-17	2017-18	8.02	58.64	(-) 69.47	0.00	(-) 1.80	0.00	(-) 2.81	(-) 1.80	0.00	70
7	The West Dinajpur Spinning Mills Limited	2015-16	2016-17	12.75	128.29	(-) 288.90	0.00	(-) 31.66	0.00	(-) 147.71	(-) 14.77	0.00	446
8	Pulver Ash Projects Limited (subsidiary of WBSIDC Limited)	2015-16	2017-18	3.31	13.00	(-) 15.26	0.00	(-) 0.06	0.00	1.06	(-) 0.06	0.00	1

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>®</sup>	Return on capital employed <sup>\$</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
9	West Bengal Industrial Land Holding Private Limited (subsidiary of WBIDC Ltd)	2015-16	2016-17	0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0
10	The Kalyani Spinning Mills Limited	2014-15	2016-17	14.63	322.48	(-) 747.48	0.09	(-) 69.40	0.00	(-) 408.37	(-)410.37	0.00	954
11	The Infusions (India) Limited	2013-14	2015-16	8.00	6.22	(-) 19.11	0.00	(-) 2.32	0.00	(-) 4.89	(-) 1.36	0.00	39
12	The West Bengal Projects Limited (subsidiary of WBSIDC Limited)	2012-13	2016-17	1.89	0.10	(-) 3.17	0.00	(-) 0.08	0.27	(-) 1.18	(-) 0.07	0.00	3
13	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	52.77	(-) 53.39	0.00	(-) 0.10	0.00	(-) 0.51	(-) 0.10	0.00	0
14	The West Bengal State Leather Industries Development Corporation Limited	2008-09	2013-14	3.95	2.34	(-) 21.15	0.00	(-) 0.18	0.00	(-) 15.07	0.11	0.00	3

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments#	Capital Employed®	Return on capital employed\$	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
15	The Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	20.69	(-)49.76	0.00	(-) 3.08	0.00	(-) 26.45	(-) 0.08	0.00	0
16	West Bengal Ceramic Development Corporation Limited	2006-07	2008-09	2.93	26.00	(-) 64.31	0.00	(-) 4.37	0.00	(-) 35.60	(-) 0.39	0.00	2
17	Krishna Silicates and Glass (1987) Limited	2005-06	2008-09	0.00	52.92	(-) 91.19	0.00	(-) 7.28	0.00	(-) 9.17	(-) 0.65	0.00	0
<b>Sector-wise total</b>				<b>75.15</b>	<b>793.64</b>	<b>(-) 1,844.94</b>	<b>0.09</b>	<b>(-) 143.92</b>	<b>0.27</b>	<b>(-) 930.37</b>	<b>(-) 436.21</b>	<b>0.00</b>	<b>1,609</b>
<b>POWER</b>													
18	DPL Coke Oven Limited	2016-17	2017-18	0.05	0.00	(-) 0.14	0.00	0.00	0.00	(-) 0.09	0.00	0.00	0
<b>Sector-wise total</b>				<b>0.05</b>	<b>0.00</b>	<b>(-) 0.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(-) 0.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Total C (All sector-wise non-working Government Companies)</b>				<b>169.19</b>	<b>909.73</b>	<b>(-) 2,275.73</b>	<b>0.09</b>	<b>(-) 144.76</b>	<b>(-) 0.14</b>	<b>(-) 1,149.24</b>	<b>(-) 436.96</b>	<b>0.00</b>	<b>1,635</b>

Sl. No.	Sector/ Name of the PSU	Period of Accounts	Year in which accounts finalised	Paid-up Capital	Loans outstanding at the end of year	Accumulated Profit (+)/ (-)Loss	Turnover	Net Profit (+) / Loss(-)&	Net impact of Audit Comments <sup>#</sup>	Capital Employed <sup>@</sup>	Return on capital employed <sup>§</sup>	Percentage of return on capital employed	Manpower (No. of employees as on 31.03.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>D. Non-working Statutory Corporation</b>													
<b>SERVICE</b>													
1	Great Eastern Hotel Authority	2015-16	2016-17	0.00	16.34	(-) 37.16	0.00	0.01	0.00	(-) 20.74	0.04	0.00	3
<b>Sector-wise total</b>				<b>0.00</b>	<b>16.34</b>	<b>(-) 37.16</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>(-) 20.74</b>	<b>0.04</b>	<b>0.00</b>	<b>3</b>
<b>Total D (All sector-wise non-working Statutory Corporation)</b>				<b>0.00</b>	<b>16.34</b>	<b>(-) 37.16</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>(-) 20.74</b>	<b>0.04</b>	<b>0.00</b>	<b>3</b>
<b>Grand total(C+D)</b>				<b>169.19</b>	<b>926.07</b>	<b>(-) 2,312.89</b>	<b>0.09</b>	<b>(-) 144.75</b>	<b>(-) 0.14</b>	<b>(-) 1,169.98</b>	<b>(-) 436.92</b>	<b>0.00</b>	<b>1,638</b>
<b>Grand total(A+B+C+D)</b>				<b>14,612.29</b>	<b>23,992.17</b>	<b>(-) 5,680.25</b>	<b>35,272.00</b>	<b>(-) 334.64</b>	<b>(-) 10.20</b>	<b>35,085.21</b>	<b>3,129.09</b>	<b>8.92</b>	<b>49,015</b>

& Net profit/Loss after tax include adjustment for prior period income/ expenses.

# Net impact of audit comments is calculated and denoted by (+) increase in profit/ decrease in losses and (-) decrease in profit/ increase in losses. It comprised of the net impact of comments of Statutory Auditors and CAG.

@ Capital Employed represents Shareholders' Funds *plus* Long Term Borrowings except in case of finance sector corporations where capital employed is worked out as a mean of aggregate of the opening and closing balances of shareholders' fund *plus* long-term borrowings

§ Return on Capital Employed has been worked out by adding net profit/ loss and interest charged to profit and loss account.

## Annexure 4

(Referred to in paragraph 1.15.3)

### Compliance to COPU Reports

Name of the Department/ Corporation/ Company/ Board	Year of Audit Report (Commercial/ PSUs)	Para No.	No. of COPU Report	Total No. of recommendations in COPU Report	No. of recommendations where ATNs not received	Date of Presentation of Report to the Legislative Assembly	Due date of submission of ATNs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Industry, Commerce &amp; Enterprises</b>							
West Bengal Industrial Development Corporation Limited	2008-09	4.12	130	1	1	29 March 2012	29 June 2012
West Bengal Industrial Infrastructure Development Corporation	2012-13	4.8	159	2	2	22 September 2015	22 December 2015
West Bengal Mineral Development and Trading Corporation Limited	<i>Suo motu</i>		161	5	5	26 February 2016	26 May 2016
Haldia Petrochemicals Limited <sup>1</sup>							
West Bengal Pharmaceutical and Phytochemical Development Corporation Limited							
Saraswati Press Limited							
Durgapur Chemicals Limited							
National Iron and Steel Company Limited							
Neo Pipes and Tubes Company Limited							
Lilly Products Limited							

<sup>1</sup> Haldia Petrochemicals Limited is presently a non-government company.

Name of the Department/ Corporation/ Company/ Board	Year of Audit Report (Commercial/ PSUs)	Para No.	No. of COPU Report	Total No. of recommendations in COPU Report	No. of recommendations where ATNs not received	Date of Presentation of Report to the Legislative Assembly	Due date of submission of ATNs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Finance</b>							
West Bengal Infrastructure Development Finance Corporation Limited	2007-08	2.2	153	2	2	2 March 2015	2 June 2015
	2008-09	4.17	132	3	3	29 March 2012	29 June 2012
	2009-10	3.9	148	3	3	27 August 2013	27 November 2013
<b>Tourism</b>							
West Bengal Tourism Development Corporation Limited	2005-06	4.17	93	3	3	17 July 2008	17 October 2008
	2003-04	4.13	97	2	2	2 December 2008	2 March 2009
	2011-12	2.2	163	5	5	8 December 2016	8 March 2017
<b>Transport</b>							
West Bengal Surface Transport Corporation Limited	2006-07	4.8	117	1	1	22 July 2010	22 October 2010
	2012-13	4.7	160	2	2	22 September 2015	22 December 2015
	2013-14	3.7	169	3	3	26 May 2017	26 August 2017
	2013-14	3.8	171	2	2	10 August 2017	10 November 2017
South Bengal State Transport Corporation	2012-13	4.7	160	-	-	22 September 2015	22 December 2015
	2013-14	3.7	169	-	-	26 May 2017	26 August 2017
	2013-14	3.9	172	1	1	10 August 2017	10 November 2017
Calcutta State Transport Corporation	2011-12	3.14	152	3	3	18 November 2014	18 February 2015
	2013-14	3.7	169	-	-	26 May 2017	26 August 2017
	2013-14	3.8	171	-	-	10 August 2017	10 November 2017
North Bengal State Transport Corporation	2013-14	3.7	169	-	-	26 May 2017	26 August 2017
West Bengal Transport Corporation Limited (formerly The Calcutta Tramways Company (1978) Limited)	2013-14	3.7	169	-	-	26 May 2017	26 August 2017

Name of the Department/ Corporation/ Company/ Board	Year of Audit Report (Commercial/ PSUs)	Para No.	No. of COPU Report	Total No. of recommendations in COPU Report	No. of recommendations where ATNs not received	Date of Presentation of Report to the Legislative Assembly	Due date of submission of ATNs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
West Bengal Transport Infrastructure Development Corporation Limited	2012-13	4.7	160	-	-	22 September 2015	22 December 2015
The Shalimar Works (1980) Limited	2010-11	3.7	147	3	3	27 August 2013	27 November 2013
<b>Power and Non-Conventional Energy Sources</b>							
West Bengal Power Development Corporation Limited	2010-11	3.4	150	2	2	19 February 2014	19 May 2014
West Bengal State Electricity Distribution Company Limited	2014-15	3.2	168	1	1	26 May 2017	26 August 2017
	2014-15	3.3	170	1	1	10 August 2017	10 November 2017
West Bengal State Electricity Distribution Company Limited	<i>Suo motu</i>	162		1	1	26 February 2016	26 May 2016
(West Bengal Rural Energy Development Corporation Limited – amalgamated in November 2011)							
West Bengal Green Energy Development Corporation Limited							
<b>Public Works</b>							
Mackintosh Burn Limited	2012-13	4.8	159	-	-	22 September 2015	22 December 2015
	2013-14	3.5	167	3	3	8 March 2017	8 June 2017
<b>Sundarban Affairs</b>							
The Sundarban Infrastructure Development Corporation Limited	2013-14	3.3	165	1	1	8 December 2016	8 March 2017

Name of the Department/ Corporation/ Company/ Board	Year of Audit Report (Commercial/ PSUs)	Para No.	No. of COPU Report	Total No. of recommendations in COPU Report	No. of recommendations where ATNs not received	Date of Presentation of Report to the Legislative Assembly	Due date of submission of ATNs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Health &amp; Family Welfare</b>							
The Gluconate Health Limited	<i>Suo motu</i>	161	-	-	-	26 February 2016	26 May 2016
<b>Total</b>			<b>22</b>	<b>50</b>	<b>50</b>		



## Annexure 5

(Refer Paragraph No. 3.1.1)

## Operational performance of STUs during 2016-17

Sl. No.	Particulars	STUs					Total
		CSTC	WBSTCL	WBTCL	SBSTC	NBSTC	
(i)	Average number of buses held	773	252	478	513	805	2,821
(ii)	Average number of buses put on road	484	150	239	470	675	2,018
(iii)	Percentage of fleet utilisation	62.61	59.52	50.00	91.62	83.85	71.53
(iv)	Gross kms operated (in lakh)	297.00	69.00	203.73	496.60	584.21	1,650.51
(v)	Dead kms covered (in lakh)	6.38	5.05	5.78	25.15	10.65	53.01
(vi)	Effective/ Revenue earning kms operated (in lakh)	290.62	63.95	197.95	471.45	573.56	1,597.50
(vii)	Occupancy ratio (per cent)	83.73	72.23	73.00	77.00	76.00	NA
(viii)	No. of routes at the end of the year	120	29	95	334	240	818
	a) Local	120	NA	NA	42	NA	
	b) Long Distance	NA	NA	NA	292	NA	
(ix)	Average revenue earnings per bus per day (₹)	5,874.00	3,781.00	4,788.00	6,841.38	5,358.98	5,328.67
(x)	Fuel consumption (Average KmPL)	2.04	2.51	2.90	4.47	4.25	3.23
(xi)	Number of breakdowns (per 10,000 Km)	1.47	4.00	NA	0.184	0.48	NA
(xii)	Total number of staff	4,671	987	2,283	2,058	3,709	13,078
(xiii)	Staff Bus ratio {(xii)/(ii)}	9.65	6.58	9.55	4.38	5.49	6.48
(xiv)	Number of Drivers	1,652	313	NA	722	1,334	NA
(xv)	Number of Conductors	1,616	287	NA	691	1,163	NA

Sl. No.	Particulars	STUs					
		CSTC	WBSTCL	WBTCL	SBSTC	NBSTC	Total
(xvi)	Manpower Productivity (Km/ Employee/ Day)	17.05	17.75	23.76	62.76	42.37	33.47
(xvii)	Emission of CO <sub>2</sub> (Lakh Kg) X Emission factor (0.015161)*	4.50	1.05	3.09	7.53	8.86	25.03
(xviii)	CO2 emission per bus (Kg)	930.33	697.40	1,292.36	1,601.90	1,312.18	5,834.17

(Source: Figure compiled from the data received from the STUs)

\* Road Transport Technical Paper-India GHG Programme 2015, Page-31

NA : Not available

**Annexure 6***(Refer Paragraph No. 3.1.5.1)***Summary and age-wise analysis of fleet strength of buses of five STUs  
as of March 2017**

	CSTC	WBSTCL	WBTCCL	SBSTC	NBSTC	Total
<b>Up to eight years</b>						
Non-BS	Nil	Nil	Nil	Nil	31	31
BS-I	Nil	Nil	Nil	Nil	Nil	Nil
BS-II	Nil	Nil	9	48	48	105
BS-III	89	162	373	300	411	1,335
BS-IV	632	5	Nil	10	Nil	647
<b>More than eight years but up to 15 years</b>						
Non-BS	Nil	Nil	Nil	Nil	153	153
BS-I	Nil	Nil	Nil	Nil	Nil	Nil
BS-II	49	46	5	155	135	390
BS-III	3	39	91	Nil	Nil	133
BS-IV	Nil	Nil	Nil	Nil	Nil	Nil
<b>More than 15 years</b>						
Non-BS	Nil	Nil	Nil	Nil	13	13
BS-I	Nil	Nil	Nil	Nil	14	14
BS-II	Nil	Nil	Nil	Nil	Nil	Nil
BS-III	Nil	Nil	Nil	Nil	Nil	Nil
BS-IV	Nil	Nil	Nil	Nil	Nil	Nil
<b>Category wise total buses of STUs</b>						
Non-BS	Nil	Nil	Nil	Nil	197	197
BS-I	Nil	Nil	Nil	Nil	14	14
BS-II	49	46	14	203	183	495
BS-III	92	201	464	300	411	1,468
BS-IV	632	5	Nil	10	Nil	647
						<b>2,821</b>
<b>(Source: Data compiled from replies of the STUs)</b>						

**Annexure 7**

(Refer Paragraph No. 3.1.5.2)

**Statement of details of Smoke Test of Buses**

STU	Depot	No. of buses requiring PUC	Smoke Test to be conducted	Smoke Emission Tests performed	Percentage of Smoke Tests performed
WBTCL	Tollygunj	66	132	30	22.73
	Ghasbagan	66	122	38	31.15
Total		132	254	68	26.77
CSTC	Taratala	143	281	72	25.63
	Lake	104	203	65	32.02
	Paikpara	125	248	70	28.23
	Nilgunge	72	144	13	9.03
Total		444	876	220	25.11
SBSTC	Belghoria	47	89	Nil	Nil
	Haldia	35	68	68	100
	Arambag	24	45	Nil	Nil
	Durgapur	78	153	Nil	Nil
Total		184	355	68	19.15
NBSTC	Coochbehar	100	198	198	100
	Dinhata	24	44	44	100
	Siliguri	118	236	236	100
	Berhampore	45	85	85	100
	Suri	17	33	33	100
Total		304	596	596	100
WBSTCL	Howrah	85	170	Nil	Nil
<b>Grand Total</b>		<b>1,149</b>	<b>2,251</b>	<b>952</b>	<b>42.29</b>

(Source: Smoke Test Reports of STU buses)

**Annexure 8**  
(Refer Paragraph No. 3.1.5.3)

**Statement showing maintenance of buses by STUs**

Particulars	WBTCL			SBSTC			NBSTC			CSTC						
	No. of vehicles	No. of times maintenance done	No. of maintenance done beyond schedule	No. of vehicles	No. of maintenance done	No. of maintenance done beyond schedule	No. of vehicles	No. of maintenance done	No. of maintenance done beyond schedule	No. of vehicles	No. of maintenance done	No. of maintenance done beyond schedule				
Air filter (P)	48	NA	NA	NA	85	300	299	99.66	75	223	187	83.86	224	NA	NA	NA
Air filter (S)		NA	NA	NA		162	120	74.07		95	70	73.68		NA	NA	NA
Fuel filter		125	48	38.40		559	268	47.94		318	224	74.44		224	124	55
Engine oil and oil filter		132	51	38.64		579	250	43.18		288	184	63.89		224	93	42
Injectors		NA	NA	NA		61	42	68.85		11	11	100		NA	NA	NA
Fuel Injection Pump		NA	NA	NA		64	7	10.94		22	12	54.54		NA	NA	NA
Gear oil		NA	NA	NA		NA	NA	NA		NA	NA	NA		224	149	67
Differential Bearing oil		NA	NA	NA		NA	NA	NA		NA	NA	NA		224	149	67
Steering oil		NA	NA	NA		NA	NA	NA		NA	NA	NA		224	124	55

**Annexure 9**

(Refer Paragraph No. 3.1.7.2)

**Status of implementations of recommendations of the Expert Committee appointed by the Government of West Bengal on the order (November 2015) of the Hon'ble National Green Tribunal as of March 2017**

Sl. No.	Area of recommendation	Detail recommendation	Responsible/ concerned department	Status	Audit observations
A	<b>Augmentation of air monitoring network :</b>	(i) The WBPCB has already made the semi-automatic air monitoring stations functional with effect from 01.01.2016, which were in operation till 2011. These monitoring stations operate in such a way that every day the air quality of Kolkata is being monitored. However, the ambient air quality network of twenty four (24) stations (in Kolkata and Howrah) currently operated by the WBPCB needs further augmentation through installation of five (5) additional continuous air monitoring stations near Science City, Ballygunge Phanri and Sector-V in Kolkata and at Ramkrishna Mission University, Belur and Padmapukur Water Works in Howrah.	<b>WBPCB</b>	A (i) One continuous air quality monitoring station at Howrah is being installed. WBPCB in collaboration with the CPCB is in the process of installation of additional continuous stations at Jadavpur University, Rajarhat and Ramkrishna Mission University, Belur.	A (i) The augmentation work of air monitoring network by installation of additional continuous air monitoring stations near Science City, Ballygunge Phanri and Sector-V, Bidhannagar in Kolkata as recommended by the Expert Committee were not taken up. Moreover, the installation works of additional continuous air quality monitoring stations at Jadavpur University, Rajarhat and Ramkrishna Mission University and Belur as taken up jointly by WBPCB with the CPCB were not completed.
		(ii) Arrangement for continuous monitoring of PM <sub>2.5</sub> at the existing automatic air monitoring stations at Victoria Memorial and Rabindra Bharati University and also at the additional recommended stations.	<b>WBPCB</b>	A (ii) Existing three continuous air quality monitoring stations (Victoria Memorial, Rabindra Bharati University and Liluah) are being upgraded with PM <sub>2.5</sub> analyser.	A (ii) The up gradation work of additional five recommended stations were not taken up.

Sl. No.	Area of recommendation	Detail recommendation	Responsible/ concerned department	Status	Audit observations
		(iii) Since sources like road dust, construction activities, burning of municipal wastes and industrial wastes (including plastics), operation of DG sets and industrial emissions <i>etc.</i> are also contributing to the deterioration of air quality of these twin cities, the WBPCB should initiate a Source Apportionment Study to collect and generate data on contribution of various sources of pollution at important areas in Kolkata and Howrah in order to formulate strategy to combat air pollution. This study may be conducted by reputed national organisation who has expertise and experience in conducting such study.	WBPCB	A (iii) WBPCB has engaged (September 2016) the NEERI for source apportionment study of PM <sub>10</sub> and PM <sub>2.5</sub> in twin city of Kolkata and Howrah. The duration of the study is two years.	A (iii) NEERI has started the work from February 2017. The state would formulate strategy to combat air pollution after receipt of the study report scheduled at February 2019. This implied that no action has yet been taken to combat air pollution.
		(iv) The WBPCB should integrate with the National Ambient Air Quality Index System being introduced by the Ministry of Environment and Forests and Climate Change, Government of India for major cities.	WBPCB	A (iv) Data from automatic ambient air-quality stations at Kolkata and Howrah have been integrated with the National Air Quality Index System.	
		(v) The WBPCB should explore the possibility of displaying air quality data in electronic display boards at some strategic locations in Kolkata and Howrah along with the website on regular basis.	WBPCB	A (v) Air quality information is being displayed near Paribesh Bhawan, Salt Lake, Kolkata.	A (v) Display of air quality data is not adequate for awareness among the people.
<b>B</b>	<b>Traffic management:</b>	(i) Phasing out/scrap-ping of commercial vehicles that are more than 15 years old as per the order of Hon'ble Calcutta High Court.	STUs/ Vehicle Operators	<b>B (i)</b> Not done	<b>B (i)</b> Not done.

Sl. No.	Area of recommendation	Detail recommendation	Responsible/ concerned department	Status	Audit observations
		(ii) Traffic re-engineering to remove congestion from densely populated/ most frequented road stretches.	<b>Police</b>	<b>B (ii)</b> Status not known.	
		(iii) Operationalisation of E-Rickshaws and E-Carts as the mode of transport for last mile connectivity.	<b>Transport Department</b>	<b>B (iii)</b> Not done.	<b>B (iii)</b> Not done.
		(iv) Strict enforcement of No Parking Rules and compounding of offences committed.	<b>Police</b>	<b>B (iv)</b> Status not known.	
		(v) Construction of multi-layered or underground car parking space.	<b>Urban Development Department</b>	<b>B (v)</b> Status not known.	
		(vi) KMC and HMC should insist on either underground or multitier parking arrangement within the premises while sanctioning building plans for Malls <i>etc.</i>	<b>Urban Development Department</b>	<b>B (vi)</b> Status not known.	
		(vii) Construction of pavements for all city streets to increase space for smooth traffic movement	<b>Urban Development Department</b>	<b>B (vii)</b> Status not known.	
		(viii) Provision of cycling and walk ways throughout the two cities.	<b>Urban Development Department</b>	<b>B (viii)</b> Status not known.	
<b>C</b>	<b>Streamlining efficiency of Auto Emission Testing Centres:</b>	(i) Number and operational aspects of the AETCs need to be relooked by the State Transport department for enhancement/betterment.	<b>Transport Department</b>	<b>C (i)</b> Status not known.	
		(ii) Online networking of AETCs to centralized server for enforcing pollution norms.	<b>Transport Department</b>	<b>C (ii)</b> Not done.	<b>C (ii)</b> Not done.



Sl. No.	Area of recommendation	Detail recommendation	Responsible/ concerned department	Status	Audit observations
		(iii) Following the order of the Hon'ble Tribunal dated 19 January 2016, the WBPCB has already conducted surprise raids in February 2016. Surprise inspection of the AETCs, jointly by the Transport Authorities and the WBPCB at least twice a year, to check the calibration of the emission testing equipment and proper functioning of the AETCs, should be continued. Strict penalties to be imposed on AETCs for violation under the relevant Acts and Rules by the authority.	<b>WBPCB</b>	<b>C (iii)</b> WBPCB replied (22nd August 2017) that for implementation of the order of the Hon'ble Tribunal State Board caused surprise inspection and arranged hearing of the AETCs which were found to operate improperly. During the period 2012-13 to 2016-17 total 26 numbers of such hearings were organised and necessary directions were issued.	<b>C (ii)</b> The number of surprised inspection was not commensurate with the total number of AETCs (883 as of March 2017) in the state.
<b>D</b>	<b>Other recommendations:</b>	(i) Banning on burning of coal and wood in Kolkata and Howrah.	<b>Police/ WBPCB/ Urban Development Department</b>	<b>D (i)</b> Status not known.	
		(ii) Strict implementation of direction issued by Department of Environment, Govt. of West Bengal vide no. EN/3170/T-IV-7/001/2009 dated 10 December 2009 (Annexure-C) by the concerned Municipal Authorities (KMC and HMC) and all concerned Government Departments for controlling air pollution.	<b>Police/ WBPCB/ Urban Development Department</b>	<b>D (ii)</b> WBPCB replied (22nd August 2017) that it monitors the compliance of large construction projects only.	<b>D (ii)</b> Compliance of other projects was not monitored for controlling air pollution.

Sl. No.	Area of recommendation	Detail recommendation	Responsible/ concerned department	Status	Audit observations
		(iii) Complete banning of burning of solid waste including dry leaves in the city areas.	<b>Police/ WBPCB/ Urban Development Department</b>	<b>D (iii)</b> Status not known	
		(iv) Plantation of new leafy saplings in the available space in different parts of the twin cities to mitigate the level of air pollution	<b>Police/ WBPCB/ Urban Development Department</b>	<b>D (iv)</b> Status not known	
		(v) Replacement of open vats by compactors	<b>Urban Development Department</b>	<b>D (v)</b> Status not known	

(Source: Report of the Expert Committee dated February 2016)

**Annexure 10**  
(Referred to in paragraphs 3.2.1)

**Details of mines allotted/ operated by WBMDTCL during 2012-13 to 2016-17**

SI No.	Location of mine/ block (Name of District)	Name(s) of the Mineral(s)	Area (in acres)	Status as on 31 March 2017	
<b>A. Operative mines</b>					
1	Pachami (Birbhum)	Black Stone	495.00	Mining lease renewed in August 2008. Mining undertaken in all five years till 2016 17.	
2	Bara Panjania (Purulia)	Granite	3.00	Mining since July 2016 through quarry permits.	
3	Malti (Purulia)	Fire clay	48.00	Mining lease executed May 2009. Mining ongoing since December 2016.	
<b>B. Non-operative mines</b>					
1	Mirmi (Purulia)	Quartz and Feldspar	9.09	Mining lease renewed in August 2008. Mining ongoing since October 2009, suspended from April 2016.	
2	Trans Damodar (Bankura)	Coal	937.37	Allotment of January 2005 cancelled from March 2015. In production from May 2012 to March 2015.	
3	Beldih (Purulia)	Apatite	33.28	Mining lease renewed in May 2009. Operation discontinued from June 2011. Joint venture agreement in August 2014.	
4	Mukdamnagar (Birbhum)	China clay and fire clay	72.18	Mine reserved for WBMDTCL in August 2016. Mining lease applied for and request for proposals invited from mine developers and operators.	
5	Palsara-I (Purulia)	Black Stone	28.00	Mining lease executed in January 2005. Mining not started despite appointment of contractors in June 2012 and March 2015.	
6	Palsara-II (Purulia)		20.50	Mining lease executed in February 2015. Mining not started despite appointment of contractors in June 2012 and December 2015.	
7	Icchapur (Burdwan)		2,932.72	Allotment of August 2006 cancelled from September 2014.	
8	Kulti (Burdwan)		Coal	1,895.69	Allotment of August 2006 cancelled from September 2014.
9	Sitarampur (Burdwan)		2,063.23	Allotment of December 2007 cancelled from September 2014	
10	Jaganathpur-A (Burdwan)		2,555.07	Allotment of March 2008 cancelled from September 2014.	
11	Jaganathpur-B (Burdwan)	2,130.05	Allotment of March 2008 cancelled from September 2014.		
12	Gourangdih (Burdwan)		Not available	Allotted in March 2016. Consultant appointed for engagement of mine developer and operator in February 2017.	

**Annexure 11***(Referred to in paragraph 3.3.3.4)***Printing Press activity****Statement of performance and utilisation of printing machines during 2014-17**

Sl.No	Particulars	Units	2014-15			2015-16			2016-17		
			Cat. A	Cat. B	Cat. C	Cat. A	Cat. B	Cat. C	Cat. A	Cat. B	Cat. C
1)	Total printing machines	In Nos.	4 to 6	10	14	6	10	14	6	10	15
2)	Rated printing capacity (adjusted for machine availability)	Lakh impressions <i>per hour</i>	1.33	2.28	3.40	1.50	2.28	3.40	1.50	2.28	3.70
3)	No. of working days in the year	Days	299	299	299	299	299	299	299	299	299
4)	Total No. of working hours <i>per annum</i> in three shifts of eight hours each (Sl. 3 × 8 hours × 3 shifts)	Hours	7,176	7,176	7,176	7,176	7,176	7,176	7,176	7,176	7,176
5)	Rated annual printing capacity (Sl. 2 × Sl. 4)	In lakh impressions	9,544.08	16,361.28	24,398.40	10,764.00	16,361.28	24,398.40	10,764.00	16,361.28	26,551.20
6)	Annual standard production capacity fixed	In lakh impressions	2,944.4	5,184.66	9,104.55	3,336.84	5,184.66	9,104.55	3,336.84	5,184.66	9,777.30
7)	Capacity fixed to rated capacity	<i>Per cent</i>	30.85	31.69	37.32	31.00	31.69	37.32	31.00	31.69	36.82

Sl.No	Particulars	Units	2014-15			2015-16			2016-17		
			Cat. A	Cat. B	Cat. C	Cat. A	Cat. B	Cat. C	Cat. A	Cat. B	Cat. C
8)	Actual production achieved	In lakh impressions	1,551.42	2,559.81	3,651.31	1,811.81	2,836.59	4,812.76	1,827.31	2,772.40	5,232.23
9)	a) Actual production to rated capacity	<i>Per cent</i>	16.26	15.65	14.97	16.83	17.34	19.73	16.97	16.94	19.71
	b) Actual production to standard fixed	<i>Per cent</i>	52.69	49.37	40.10	54.30	54.71	52.86	54.76	53.48	53.51
10)	Actual machine hours operated		18,715.65	22,017.70	25,290.70	19,032.85	19,473.50	29,884.35	19,287.05	21,066.10	29,906.25
11)	Available machine hours (Sl. 1 × Sl. 3 x 8 hours × 3 shifts) (adjusted for machine availability)		38,870.00	71,760.00	1,00,464.00	43,056.00	71,760.00	1,00,464.00	43,056.00	71,760.00	1,07,640.00
12)	Actual machine hours to available machine hours	<i>Per cent</i>	48.15	30.68	25.17	44.20	27.14	29.75	44.79	29.35	27.78

**Source:** Compiled from the data provided by SPL

Cat. A) Owned and operated by SPL

Cat. B) Owned by SPL but operated by vendors

Cat. C) Owned and operated by vendors

**Annexure 12**  
(Refer Paragraph No. 3.6)

**Additional expenditure on purchase of coal during 2013-14**

Name of supplier	Gross calorific value (in Kcal per Kg)	Actual quantity purchased (in MMT)	Purchase rate inclusive of all taxes (₹per MT)	F.O.B. rate of imported coal (₹per MT)	Prevailing F.O.B. market rate (₹ per MT)	Difference in rates (₹per MT)	Additional expenditure (₹in crore)
1	2	3	4	5	6	7 = 5-6	8 = 7×3
Adani Enterprise Limited	5,400 – 5,600	0.322	5,439.00 <sup>2</sup>	4,656.60 <sup>a</sup>	4,423.38	233.22	7.51
WBMDTCL	6,101 – 6,400	0.243	5,159.94 <sup>3</sup>	5,079.92 <sup>β</sup>	4,423.38	656.54	15.95
<b>Total</b>							<b>23.46</b>

(Source : Table 7.5, Coal Directory of India 2013-14, Coal Controller's Organisation, Ministry of Coal, Government of India)

<sup>a</sup> For Gross Calorific Value of 5,500 Kcal per KG.

<sup>β</sup> For Gross Calorific Value of 6,000 Kcal per KG.

<sup>2</sup> Rate is Free On Rail at Paradip and Haldia ports *i.e.* excluding cost of loading, unloading and railway freight with Free On Board rate at originating port of ₹ 4,656.60 per MT (excluding shipping freight, insurance, import duties, local taxes *etc.*).

<sup>3</sup> Rate is Free On Rail from Durgapur Freight Terminal *i.e.* excluding cost of loading, unloading and railway freight to thermal power station.

**Annexure 13***(Refer Paragraph No. 3.8)***Statement showing non-collection of Electricity Duty and short-collection of Electricity Charges**

Year	Billing Months	Electricity Duty to be levied but exempted (in ₹)	Total units consumed	Under billing of electricity charges due to mis-classification (in ₹)	Total short Collection (in ₹)
(1)	(2)	(3)	(4)	(5)	6 = 3 + 5
2011-12	April 2011 – March 2012	26,13,605	13,48,419	41,14,914	67,28,519
2012-13	April 2012 – March 2013	50,82,694	38,50,640	50,18,251	1,01,00,945
2013-14	April 2013 – March 2014	66,05,623	50,72,280	34,49,150	1,00,54,773
2014-15	April 2014 – March 2015	59,94,653	45,07,320	28,23,853	88,18,506
2015-16	April 2015 – March 2016	45,08,293	32,36,740	7,96,843	53,05,136
2016-17	April 2016 – March 2017	30,51,633	16,35,460	11,11,407	41,63,040
<b>(A) Short-collection</b>		<b>2,78,56,501</b>	<b>1,96,50,859</b>	<b>1,73,14,418</b>	<b>4,51,70,919</b>
2015-16	July 2015 – March 2016	33,13,837	2,36,6736	5,70,638	38,84,483
2016-17	April 2016 – March 2017	30,51,633	16,35,460	11,11,407	41,63,040
<b>(B) Recovery at the instance of audit</b>		<b>63,65,470</b>	<b>40,02,196</b>	<b>16,82,045</b>	<b>80,47,523</b>
<b>(C) Revenue loss (A – B)</b>		<b>2,14,91,031</b>	<b>1,56,48,663</b>	<b>1,56,32,373</b>	<b>3,71,23,396</b>

**Annexure 14**  
(Refer Paragraph No. 3.9)

**Statement showing loss of revenue due to non-collection of toll charges on the Dumdum-Barrackpore-Kalyani Expressway**

Category of Vehicles	Average Daily Traffic (ADT)			Traffic	Annual Toll Collection at toll charges collected by KMDA (in ₹)	Annual Toll Collection at enhanced toll charges fixed by WBHDCL (in ₹)
	Near Moragacha	Near Wireless More	Between Kalyani and Kampa			
Motorised Van	146	Nil	45	146	1,387.50	2,045.00
Car/ Jeep/ Van/ Taxi	4,494	4,144	3,244	4,494	42,692.50	62,915.00
Mini Bus	24	37	44	44	330.00	440.00
Full Bus	101	104	56	104	1,560.00	2,600.00
LCV	2,039	1,882	1,257	2,039	17,842.50	56,075.00
2 - Axle Rigid Truck	939	1,219	1,819	1,819	15,917.50	50,025.00
3 - Axle Rigid Truck	588	697	856	856	16,265.00	49,650.00
Multi Axle Rigid Truck	56	140	151	151	9,970.00	17,520.00
Truck - Trailer (Artic/ Semi-artic)	53	127	87	127	8,390.00	14,740.00
Tractor with Trailer	7	4	Nil	7	105.00	210.00
Tractor without Trailer	2	1	Nil	2	15.00	20.00
Total estimated daily collection					<b>1,14,475.00</b>	<b>2,56,240.00</b>
Total estimated annual Collection					4,17,83,375.00	9,35,27,600.00
Less: 5 per cent Operation Cost					20,89,168.75	46,76,380.00
Less: 10 per cent Retention by collection agency					41,78,337.50	93,52,760.00
<b>Projected annual total revenue</b>					<b>3,55,15,868.75</b>	<b>7,94,98,460.00</b>

Source : Traffic Data by MBL, Package-III DPR data prepared by RITES

(Amount in ₹)

	Different options for projected yearly revenue	For 365 days	For 315 days
1.	Projected estimated revenue based on old toll rates	3,55,15,868.75	3,06,50,681.25
2.	Projected estimated revenue based on enhanced toll rates	7,94,98,460.00	6,86,08,260.00
3.	Collection by WBHDCL from the private agency as per new contract (2016)	9,17,06,615.00	7,91,44,065.00
4.	Collection by KMDA in the last year (2015) as per contract of December 2012	2,97,00,000.00	2,55,50,136.99
	<b>Loss of revenue to WBHDCL for non-collection of toll charges on Dumdum-Barrackpore-Kalyani Expressway{Least of (1) to (4) above}</b>		<b>2,55,50,136.99</b>



**Annexure 15**

(Refer Paragraph No. 3.10)

**Additional expenditure on procurement of buses by Calcutta State Transport Corporation from Tata Motors Limited due to non-compliance of contractual terms**

(Amount in ₹)

Sl. No.	Particulars	Price of Non-AC Bus at eight per cent Excise Duty	Price of Non-AC Bus at 12 per cent Excise Duty
1	Basic price of Bus without any tax	50,27,000	50,27,000
2	Excise Duty on Sl. No. -1	4,02,160	6,03,240
3	Automobile Cess (0.125 per cent of Sl-1)	6,284	6,284
4	Education Cess (two per cent of Sl. Nos.-2+3)	8,169	12,190
5	Secondary Education and Higher Secondary Education Cess at one per cent on ED (Sl. No.-2+3)	4,084	6,095
6	Total of ED and Cess (Sl.- 2+3+4+5)	4,20,697	6,27,809
7	Total Price including ED and Cess (Sl.-1+6)	54,47,697	56,54,809
8	West Bengal VAT (14.50 per cent of Sl. 7)	7,89,916	8,19,947
9	Total Price to be paid by CSTC (Sl.-11+12)	62,37,613	64,74,757
10	Difference in price due to increase in Excise Duty	2,37,144	
11	Nos. of buses procured at enhanced rate of ED	81	
12	<b>Aggregate undue benefit</b>	<b>1,92,08,664</b>	

**Annexure 16**  
(Refer Paragraph No. 3.11)

**Inadmissible rebate and reduction allowed by Calcutta State Transport Corporation on license fees from two advertisement agencies**

Particulars	Signpost India Private Limited		One AD Display Private Limited		Total	
	As per agreement (₹)	Actual (₹)	As per agreement (₹)	Actual (₹)	As per agreement (₹)	Actual (₹)
	At ₹ 47,000/- per bus per month	At ₹ 43,540/- per bus per month	At ₹ 47,000/- per bus per month			
No. of days of rebate admissible/ allowed	3,436	7,044	1,505	2,800	4,941	9,844
Gross contractual license fees	5,13,70,085	5,54,52,320	1,43,44,452	1,48,42,668	6,57,14,537	7,02,94,988
Less : Admissible deduction towards rebate on 'out of service' A.C. buses	57,73,921	1,02,53,971	23,26,842	43,16,068	81,00,763	1,45,70,039
<b>Net license fees</b>	<b>4,55,96,164</b>	<b>4,51,98,349</b>	<b>1,20,17,610</b>	<b>1,05,26,600</b>	<b>5,76,13,774</b>	<b>5,57,24,949</b>
<b>Add: Service tax (12.36 to 15 percent)</b>	61,57,303	54,59,252	16,16,853	20,73,743	77,74,156	75,32,995
<b>License fees recoverable</b>	<b>5,17,53,467</b>	<b>5,06,57,601</b>	<b>1,36,34,463</b>	<b>1,26,00,343</b>	<b>6,53,87,930</b>	<b>6,32,57,944</b>
Less : Reduction in display area (24 sq.ft.)	Nil	40,33,820	Nil	Nil	Nil	40,33,820
<b>Net receivable</b>	<b>5,17,53,467</b>	<b>4,66,23,781</b>	<b>1,36,34,463</b>	<b>1,26,00,343</b>	<b>6,53,87,930</b>	<b>5,92,24,124</b>

**Excess Rebate:**

Actual allowable rebate: ₹ 1,45,70,039

Rebate as per agreement: ₹ 81,00,763

Total ₹ 64,69,276