WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

WBSETCL

VOLUME- II

DATA FORMAT

ANNUAL PERFORMANCE REVIEW
FINANCIAL YEAR 2023-24

Submitted to the
HON'BLE WEST BENGAL ELECTRICITY REGULATORY COMMISSION

Submissions on APR Claim for FY 2023-24

1.1 The Annual Performance Review (APR) petition of FY 2023-24 has been prepared based on the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 and subsequent amendments (in short, WBERC Tariff Regulations, 2011). The APR petition provides the actual audited data of FY 2023-24 and its comparison with the approved figures of FY 2023-24 as per WBERC Tariff Order Case No: TP-99/22-23 dated 07.03.2024 in the desired formats along with justification for deviation, as required. A summary of the APR petition is provided in the annexed sheet, marked Annual Performance Review (APR) Submissions **Annexure I**.

1.2 The actual financial data for FY 2023-24 submitted in this petition, is supported with the audited accounts statement for FY 2023-24, as required. The audited accounts statements are also annexed along with this petition.

1.3 Further, it is submitted that the actual expenses and income of WBSETCL as provided in this petition, are inclusive of the expenses and income of SLDC. This is in accordance with the WBERC tariff order dated 01.12.2012 in which the Hon'ble Commission had proposed that from FY 2011-12 onwards, expenses for SLDC should be included in the Capital and Revenue expenditure of WBSETCL and SLDC charges realised there against offset as income of WBSETCL. This also enables truing up of ARR of WBSETCL as a whole inclusive of SLDC and transmission functions.

1.4 The Hon'ble Commission had further directed WBSETCL under paragraph 7.11 of WBERC Tariff Order dated 07.03.2024 for FY 2023-24 to submit audited annual accounts of SLDC clubbed with a statement showing item wise and head wise actual expenses along with their

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application of APR for the concerned year, which is enclosed as **Annexure - 6**.

1.5 It will be noted from the APR submissions Annexure I that the actual allowable ARR as per actual for FY 2023-24 works out to be Rs. 195948.29 lakhs as against the approved amount of Rs. 173319.51 lakhs.

1.6 The explanations and justifications for the actual expenses as reflected and claimed in the petition are provided below:

I. **Employee Costs:** The actual no. of Manpower per CKM is well within the permissible limits of the approved norms of 0.35 per CKM as specified in Schedule 9A-C3 of WBERC Terms and Conditions of Tariff (Fourth Amendment) Regulations, 2023, which is depicted below:

Table 1: Number of Employees per CKM

Sl. No.	Particulars	Derivatives	2022-23	2023-24
1	Number of Employees at Beginning of the year (as on 01.04.2023)	A	2354	2682*
2	Number of Employees at End of the year	B	2686	2770
3	Average in Number of Employees	C=(A+B)/2	2520	2726
4	Length of Transmission Lines at Beginning (CKM)	D	15750	16309.6
5	Length of Transmission Lines at Ending (CKM)	E	16309.6	16547.3
6	Average in Transmission Line Length (CKM)	F=(D+E)/2	16029.8	16428.5
7	No of Employees per CKM	C/F	0.16	0.17

*4 Nos. Employee retired on 31.03.2023

The actual employee cost is inclusive of terminal benefit expenses amounting to Rs. 8981.80 Lakh as depicted in form 1.17(h). WBSETCL has made the necessary contributions towards its employee benefit funds (Pension, Gratuity, and Provident Funds) for the year 2023-24. These contributions are in line with actuarial valuations and statutory

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requirements. The same has been deposited to the respective trusts within 31st March 2024 as referred in **Annexure-9 (Colly B)**. The details of total employee expenses as approved under paragraph 4.2.1.7 of the Tariff Order for FY 2023-24 vis-à-vis the actuals is given below:

Table 2: Employee Cost for FY 2023-24 (Rs. in Lakh)

Sl. No.	Particulars	Approved	Actuals
1	Salaries	24567.72	26392.20
2	Director's Fees	5.17	12.37
	Total	**24572.89**	**26404.57**

Hence total employee cost of Rs. 26404.57 lakhs as claimed may please be considered for being allowed. Further, as directed by the Hon'ble Commission under paragraph 4.2.1.10 of its Tariff Order for ARR of FY 2023-24 dated 07.03.2024, the details of the segregated employee cost in terms of own employee and employees on contract basis is provided in Form 1.17 (h) of Annexure-I.

II. **Operation and Maintenance Expenses:** The actual amount of O&M Expenses as incurred for FY 2023-24 is Rs. 17279.69 lakhs which has been reflected under Sl. No. 2 of E(t) in Annexure I. The following is however submitted before the Hon'ble Commission for kind consideration.

As per the approved norms in Schedule 9A-C4 in WBERC Terms and Conditions of Tariff (Fourth Amendment) Regulations, 2023, based on the actual parameters of line length and number of bays the admissible O&M cost comes to Rs. 16695.26 lakh as depicted below:

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Table 3: Operation and Maintenance for FY 2023-24 (Rs. in Lakh)

Particulars	Norms	No./ kM for 2022-23	No./ kM for 2023-24	Normative Amount
Sub-station bays (in nos.)				
400 kV	4.77	88	96	438.84
220 kV	3.35	329	333	1108.85
132 kV and below	2.38	4894	5125	11922.61
Number of Bays		5311	5554	13470.3
Length of Transmission lines (in km)				
400 kV Single circuit (twin & triple conductor)	0.25	963	963.00	240.75
400 kV Double circuit (twin & triple conductor)	0.43	1529.51	1529.512	657.69
400 kV Double circuit (bundled conductor)	0.65			
400 kV Multi circuit (twin & triple conductor)	0.76			
220 kV Single circuit (single conductor)	0.12	874.5	874.50	104.94
220 kV Double circuit (single conductor)	0.18	3027.03	3176.722	558.34
220 kV Multi circuit (single conductor)	0.76			
132 kV & below Single circuit (single conductor)	0.12	3102.79	3026.60	367.76
132 kV & below Double circuit (single conductor)	0.18	6628.34	6792.54	1207.88
132 kV & below Multi circuit (single conductor)	0.76	184.43	46.108	87.60
Length of transmission lines		16309.6	16408.98	3224.96
Aggregate O&M Expenses				16695.26

It is submitted that as on 31.03.2024 the total number of GIS substations operating under WBSETCL is 47 out of total no of 161 substations. It is being submitted before this Hon'ble Commission that over the past few financial years, there has been a significant shift from Air-Insulated Switchgear (AIS) to Gas-Insulated Switchgear (GIS) substations. It is being humbly submitted before this Hon'ble Commission that the GIS technology, being proprietary in nature, incurs higher maintenance costs when the occurrence of failure/breakdown takes place compared to traditional AIS. This is due

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to the specialized materials and services required for GIS maintenance. The completion of defect liability periods for many substations where breakdowns/failure occurred during FY 2023-24, necessitated substantial expenditure of Rs. 843.63 lakhs on reconditioning as well as regular/ unscheduled maintenance, which exceeded the typical costs associated with AIS maintenance as shown in **Annexure 10 (Colly)**.

Since, the norms as determined are for AIS substations and no norms for GIS substations has been specified by the Commission, it is prayed to consider the entire amount of Rs. 17279.67 lakh for being allowed in the O&M expenses which is inclusive of expenses incurred for GIS as mentioned above in terms of regulation 8.10 in WBERC Terms and Condition of Tariff Regulation, 2011 as amended.

In terms of WBERC Tariff Regulations,2011 as amended, licensee and filing fees are to be separately considered. Accordingly, the amount under "Projected" column in form E(t) has been regrouped excluding the licensee fees, filing fees and director fees [Rs. (19019.66-302.60-5.17= 18711.89) lakhs].

Therefore, it is prayed before the Commission for allowing the actual amount of O&M expenditure of Rs. 17279.67 lakhs incurred in the FY 2023-24.

Gain/ loss sharing of O&M expenses amounting to Rs. 389.62 lakhs as permitted under the WBERC Tariff Regulations, 2011 as amended has also been claimed separately which may also, please be considered for being allowed.

III. **Statutory Charges:** The Hon'ble Commission under paragraph 4.2.5.6 of its Tariff Order for ARR of FY 2023-24 dated 07.03.2024 has directed that statutory charges will be dealt separately during Annual Performance Review. Hence, it is prayed before the Commission to allow Statutory charges incurred at actuals. Statutory charges herein

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consist of municipal/ panchayat/ holding/ property taxes/ profession tax enrolment charges/ land charges, etc. as tabulated below:

Table 4: Statutory Charges for FY 2023-24 (Rs. in Lakh)

Particulars	Projected	Approved by WBERC	Actual
1. Licensee Fees	302.60		270.61
2. Application / petition filing fees before the Commission			111.95
3. Municipal Tax, etc			416.32
Overall	**302.60**		**798.88**

The above charges are being statutory in nature and has already been incurred is therefore prayed before the Commission to be considered for being allowed at actuals.

IV. **Interest on Capital Borrowings:** The interest payable on loans from the Government and other financial institutions including interest on the normative loan were submitted during multiyear tariff petition against which the Hon'ble Commission had under paragraph 4.2.8.11 of the Order dated 07.03.2024 admitted Rs. 34499.40 lakhs as net interest on Loan capital considering the interest capitalized in proportion to the claim projected by WBSETCL.

The Commission vide Regulation 5.6.4.2 of WBERC Tariff Regulations, 2011 (as amended) had specified the details for admissibility of Interest on Capital borrowings during APR. Accordingly, the admissible interest vis-a-vis the actuals for FY 2023-24 has been calculated and claimed as per the said Regulations. The detailed computations are discussed below:

The amount of Rs. 335539.17 lakhs as admitted by the Hon'ble Commission vide Table 2L under Paragraph 2.6.3.1 has been considered as outstanding loan as on 01.04.2022. In this regard it is submitted that all the repayment of Capital loans since FY 2007-08 to till date have been made within scheduled dates and time. Such

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repayments made has been allowed by the Hon'ble Commission through respective APR Orders except for Rs.12810 lakhs (Rs 1830 lakhs X 7) pertaining to the repayments of the Bonds for the Swapping of PFCL Loans (from 2011-12 to 2017-18). The said matter has been prayed through Review Petitions for being considered and order on the same is yet to be passed by the Hon'ble Commission. In view of above and in absence of APR order for 2022-23, the actual loan drawn, and repayments made for the year 2022-23 and for the year 2023-24 have been considered to arrive at the closing balance of the Capital Loan. The admissible interest has been computed on the average loan of the year by applying the weighted average rate of interest as shown below:

Table 5: Interest on Capital Loan (Rs. in Lakh)

Sl. No.	Particulars	Derivatives	2022-23	2023-24
1	Outstanding Loan as per New Regulation as on 01.04.2022	A	335539.17	344703.21
	Add: Fresh Drawal			
2	Actuals (Net of swapping of Rs. 20128.14 Lakh of RECL Loan for 2022-23 and Rs. 23598.88 Lakh for 2023-24)	B	35139.52	52880.00
3	Normative	C	24281.94	37596.39
4	Sub-Total	D=A+B+C	394960.63	435179.60
5	**Less: Repayments**	E	50257.42	57288.40
6	Closing Balance	F=D-E	344703.21	377891.20
7	Average Balance of net normative loan for FY 2023-24	G=(A+F)/2		361297.20
8	Weighted average rate of interest for FY 2023-24	H		8.61%
9	Allowable interest on Capital Loan for FY 2023-24	I=G*H		31097.94

Considering the above, it is prayed before the Commission to approve the interest on the Capital loan amounting to Rs. 31097.94 lakhs. The actual interest booked in the Accounts vis-à-vis claimed in Form 1.20(b) is given in **Annexure I.**

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V. **Interest on Working Capital:** Claim for interest on working capital is made in accordance with Regulations 5.6.5.2 of the WBERC Terms and Conditions of Tariff Regulations, 2011 (as amended), with details provided in Form 1.17 (b) of Annexure I. It is submitted that the actual interest paid on Working Capital during the year amounted to Rs. 181.54 lakhs, while the normative interest on working capital, as per the tariff regulations comes to Rs. 3186.88 lakhs. It is further submitted that while calculating the Normative Interest on Working Capital, the interest rate on working capital loans has been considered as 11% based on one-year SBI MCLR 8.50% (as on 01.04.2023) plus 250 basis points, as specified in Regulation 5.6.5.2 (b) of the Tariff Regulations, 2011 (as amended).

Additionally, in line with Clause (iii) of Regulation 5.6.5.2(a) of the Tariff Regulations, 2011 (as amended), an amount of Rs. 2003.561 lakh has been claimed separately in form E(t). WBSETCL prays before the Commission to consider approving the total amount of Rs. 5190.44 lakhs (inclusive of sharing of gains arising from the difference between the actual interest paid and the admissible normative interest on working capital).

VI. **Other Finance Charges:** The actual other finance charges for FY 2023-24 amounting to Rs. 661.05 lakhs include an amount of Rs. 626.55 lakhs pertaining to the pre-payment premium with respect to the swapping of high interest RECL Loans. The details of loan swapping exercise undertaken by WBSETCL is as summarised below:

Table 6: Swapping of RECL Loan (Rs. in Lakh)

Sl. No.	Particulars	FY 2022-23	FY 2023-24	Total
1	Loan Swapped	20,128.14	23,598.88	43,727.02
2	Pre-payment Premium	618.57	626.55	1,245.12
3	Benefit	**1,063.05**	**1,385.25**	**2,448.30**

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The above exercise was undertaken to optimize WBSETCL's financial structure and reduce overall costs. As part of this exercise, high-interest loans from RECL were swapped, and a total pre-payment premium of Rs. 1245.12 lakh was incurred during FY 2022-23 and FY 2023-24. The swap resulted in a financial benefit of Rs. 1,385.25 lakh for FY 2023-24, leading to a total benefit of Rs. 2,448.30 lakh over the two-year period (FY 2022-23 and FY 2023-24).

Considering the above, it is prayed before the Commission to approve the other finance charges amounting to Rs. 661.05 lakh including the amount related to swapping of loans.

VII. **Depreciation:** The Hon'ble Commission has approved an amount of Rs. 53754.69 lakh under this head in the tariff order for FY 2023-24. The balances of Assets as on 01.04.2023 were segregated as per requirement of the Regulation 5.6.2(ii) of WBERC Tariff Regulations, 2011 as amended and the actual depreciation computed by applying the rates of depreciation as specified in the Annexure A(I) of the Tariff Regulations as amended comes to Rs. 61550.57 lakhs for FY 2023-24 as reflected in Note 22 of the Audited Accounts. The value of Gross Fixed Assets (categorised as depreciated below 70% and 70% or above) and depreciation there against is tabulated below:

Table 7: Depreciation for FY 2023-24 (Rs. in Lakh)

Depreciation Expenses	**2023-24**	**2023-24**	**2023-24**
	Rs. in Lakh	**Rs. in Lakh**	**Rs. in Lakh**
On Opening Balance as on 01.04.2023	**GFA**	**Depreciation**	
- For the part yet to reach 70 % of Total Cost Depreciated at the rate prescribed in the Annexure - A(I) of the referred notification	1098120.79	57203.43	
- For the part already reached 70 % of Total Cost depreciable value spread	74329.27	2126.21	

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Depreciation Expenses	2023-24 Rs. in Lakh	2023-24 Rs. in Lakh	2023-24 Rs. in Lakh
over balance useful life as per Annexure – A(II) of the referred notification			
- For Assets fully Depreciated	83309.48	0	
Subtotal – [A]	1255759.54		**59329.64**
On Addition made during FY 2023-24 - Depreciated at the rate prescribed in the Annexure - A(I) of the referred notification	136678.29	2220.93	
Subtotal – [B]	136678.29	2220.93	**2220.93**
Total **[C = A + B]**	**1392437.83**		**61550.57**

The same duly certified by the Statutory Auditor is given as **Annexure-14 (Colly B)** for kind reference and consideration.

In this regard the following is further submitted for kind consideration of the Hon'ble Commission. The Assets and liabilities of the erstwhile WBSEB was re- vested to WBSETCL with effective date from 01.04.2007 in terms of the Notification No. 313-PO/O/III/3R-29/2006 dated 19th September 2008. The Gross Fixed Assets and the accumulated depreciation thereon on 01.04.2007 were taken at a value of Rs. 236205.24 lakhs and Rs.86371.27 lakhs in the Accounts of 2007-08 based on the clarificatory confirmation of the Department of Power & NES, GoWB vide letter no. 232-Power/11/1B-44/2008 dated 16.12.2008. The same were disclosed in the Audited Annual Accounts of FY 2007-08 vide Note 1 and Note 5 to NOTES ON ACCOUNTS (Schedule-29). Relevant copies of the Annual Accounts FY 2007-08 are enclosed as **Annexure – 16 (Colly B)** for kind reference.

Subsequent to coming into existence, the Company has from time to time applied and obtained investment approval for its Capital projects that were undertaken in terms of the Tariff Regulations. The original cost of fixed assets and depreciation for each of the subsequent years commencing from FY 2007-08 were filed through respective APR Petitions along with the Audited Annual Accounts as per the

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requirement of the Tariff Regulations and the same was considered and approved by the Hon'ble Commission.

Through the Fourth Amendment to the Tariff Regulations the Hon'ble Commission vide regulation 5.6.2(i) has specified that "*where capitalisation of part or full assets has been done but the final approval of the project under regulation 2.8.5 is yet to done, depreciation will be allowed up to 95% of the capitalised value as reflected in the audited accounts, limited to a ceiling of investment approval. After final project cost approval depreciation will be trued-up accordingly.*" The Tariff Regulations (4th amendment) WBSETCL is effective from 01.04.2023,

It is submitted that petition for Final Project Cost is under process and WBSETCL is taking all endeavour to submit the Final Project cost approval of the projects capitalised in 2023-24 at an early date.

In view of above it is prayed before the Hon'ble Commission to kindly consider for admitting the actual amount of depreciation of Rs. 61550.57 lakhs for FY 2023-24.

Hence, it is requested to the Commission to allow the depreciation amounting to Rs. 61550.57 Lakh.

VIII. **Cost of capital to other agencies:** Expenditure on this head comprises of cost of transmission charges paid to West Bengal Power Development Corporation Ltd. as per the Hon'ble Commission's Tariff Order, which amounts to Rs. 1740.93 lakhs for the year FY 2023-24.

IX. **ULDC Charges:** The Company spent an amount of Rs. 218.69 lakhs on account of ULDC Charges for FY 2023-24. These charges are uncontrollable as they are payable based on the tariff notified by Hon'ble CERC, which has reduced during the current year from the approved figure.

X. **Taxes under Income Tax Act:** An amount of Rs. 18182.01 lakhs have been claimed in the APR Petition as mentioned in the cash flow

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statement of the audited accounts for FY 2023-24. The 26AS statement is attached as Annexure-3 (Colly A) in support of the actual amount of Income Taxes paid and or TDS deducted from WBSETCL for the FY 2023-24. The same may therefore be considered for being allowed at actuals.

XI. **Reserve for Unforeseen Exigencies:**

The Hon'ble Commission, vide paragraph 3.16.1 of the Order dated 01.12.2012, decided not to allow any appropriation to Reserve for Unforeseen Exigencies in the years 2011-12 onwards. Accordingly, WBSETCL had not appropriated any amount towards the said fund during the year 2014-15. Further, in terms of Paragraph 7D of the order dated 10.06.2014 in case no. APR-32/12-13, the Hon'ble Commission had directed to maintain the investment of Rs. 5362.06 lakh as on 31.03.2013 made against the appropriation (inclusive of interests received re-invested) towards the reserve up to 2010-11 and continue with reinvestment of such amount along with interests received on such investments. However, the transfer to the general reserve as per WBSETCL's annual accounts, of an amount of Rs. 825.87 lakhs have been added to the reserve for unforeseen exigencies during the year FY 2023-24.

The details of Opening balance of the fund, additions thereto, and closing balance are duly reflected in the Statement of Changes in Equity of the Annual Accounts audited by the Statutory Auditors for FY 2023-24. The details of Investments and instruments are also provided separately in Form 1.18 (c) (i). It may please be noted that although the balance in the Reserve includes accrued interest on the fixed deposit of Rs. 10619.24 lakhs. Since such interest will be received only on maturity of the fixed deposits, the same is not reflected in the corresponding fixed deposit amount. The summary of unforeseen exigencies is provided below:

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Table 8: Actual Investment for Reserve for unforeseen exigencies

(Rs. Lakhs)

	As per Audited Accounts		Actual Investment for Reserve for Unforeseen Exigencies		
Year Ended	**Reserve for Unforeseen Exigencies**	**Investment in FD with Banks**	**Principal**	**Accrued Interest**	**Total**
31.03.2017	6896.73	6481.59	6481.59	346.62	6828.21
Addition	559.67				
31.03.2018	7456.4	6481.59	6481.59	850.33	7331.92
Addition	593.86				
31.03.2019	8050.26	8050.26	7124.8	741.59	7866.39
Addition	638.74				
31.03.2020	8689	7124.8	7124.8	1323.6	8448.41
Addition	593.21				
31.03.2021	9282.21	8996.21	7490.38	1505.83	8996.21
Addition	589.26				
31.03.2022	9871.47	9032.68	9032.68	493.86	9526.54
Addition	576.38				
31.03.2023	10447.85	9996.55	9996.55	693.42	10689.97
Addition	825.87				
31.03.2024	11273.72	10619.24	10619.24	823.26	11442.5

XII. **Other Items:** A sum of Rs. 16 lakhs on account of ERPC charges has been claimed in the APR.

XIII. **Permitted Incentive:** In terms of paragraph 8 of Schedule-10 of the Tariff Regulations, 2011, WBSETCL is eligible to receive an incentive in case the Annual Availability Factor exceeds 99.75 %. WBSETCL achieved an Annual Availability Factor of 99.93% or 0.18% above norms as may be seen from the authentication given by SLDC provided in **Annexure 11**. Based on the formula prescribed under the norms of transmission licensee in schedule 10 paragraph 8, the amount of incentive entitlement is worked out as under:

Annual Transmission Charge as per APR Submissions Annexure I = Rs. 188133.54 lakh.

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Permitted incentive for transmission line =
[188133.54 ∗ ((99.93 — 99.75))/99.75]=Rs. 340.34 lakh

A sum of Rs. 340.34 lakh have therefore been included in the ARR as permitted incentive.

In accordance with the revised norms stipulated under Schedule 9A-C1 of the WBERC Tariff Regulations, the actual performance of the utility during the relevant period has been assessed against these norms. The Annual Availability Factor as per norms for transmission line is 99.00%, while for substation, it is 97.00%. During the year 2023-24, WBSETCL has exceeded these norms, achieving an Annual Availability Factor of 99.90% for transmission line and 99.95% for substation as may be seen from the authentication given by SLDC provided in **Annexure 12**. The overall Annual Availability factor for FY 2023-24 is 99.93 %. In accordance with Regulation 2.8.6.2 of the WBERC Tariff (Fourth Amendment) Regulations, 2023, WBSETCL is entitled to gain/ loss-sharing for the variations in its actual performance compared to the norms in Tariff Regulation.

In light of the above, it is most respectfully submitted that the Hon'ble Commission may kindly consider and approve the incentive of Rs. 340.34 lakh, as part of the tariff determination process for FY 2023-24, in accordance with the relevant provisions of the WBERC Tariff Regulations. Additionally, the appropriate sharing of any gain or loss, as per the applicable operational parameters, may be approved in accordance with the established regulatory framework.

XIV. **Return on Equity:** The admissible equity base at the beginning of the year for FY 2023-24 is considered as sum of the admissible equity base at the end of the year of FY 2021-22 as approved by the Commission in Table 2I under paragraph 2.5.1 (v) and the addition of equity base during the FY 2022-23 is considered as admissible equity base at the

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beginning of the year for FY 2023-24 since the APR for FY 2022-23 is still pending.

Computation of the average equity base during FY 2023-24 is provided in Form 1.20 (a) which indicates the average admissible equity base as Rs. 380526.70 lakhs. Return on the average equity base @ 15.50% amounts to Rs. 58981.64 lakhs, which has been claimed under Form 1.22 of the APR.

XV. **Gross Revenue Requirement:** The Gross Revenue Requirement (GRR) for FY 2023-24 after consideration of the above expense heads, return on equity and Permitted incentives amounted to Rs. 222313.98 lakhs.

XVI. **Income from non-tariff sources:** Receipts on this head, details of which are provided in Form 1.26 of Annexure I, amounted to Rs. 814.47 lakhs. Such receipts exclude interest earned on Exigencies Reserve Fund investments since the same is required to be reinvested in the reserve and interest earned on investments pertaining to SLDC which are also required for future investment requirements of SLDC. The claimed amount includes interest earnings on temporary investment of surplus reserves and cash flows.

In addition to the above income, a sum of Rs. 2670.45 lakhs were received by the Company as Scheduling and SLDC charges and Rs. 30355.18 lakhs as short-term open access charges (STOA), as disclosed in Form 1.26.

XVII. **Total Revenue Realisable through Tariff:** After netting of Income from non-Tariff Sources of an aggregate amount of Rs. 33840.10 lakhs from the Gross Revenue Requirement for the year, the Total realisable revenue through tariff amounts to Rs. 188473.88 lakhs as per Form E(T) and as per APR Submissions **Annexure I**. Furthermore, the Commission is respectfully requested to approve the sharing of gain

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and losses under the head of O&M amounting to Rs. 389.62 lakh and sharing of gain and losses under the head of Interest on working capital amounting to Rs. 2003.56 lakh. The APR Order for FY 2022-23 is yet to be issued by the Hon'ble Commission, effect of which the Hon'ble Commission may consider giving through the ARR for ensuing years. However, kindly note that WBSETCL has submitted Review Petition against the APR orders for the years FY 2020-21 and FY 2021-22. The APR adjustments review petition is claimed in APR for FY 2023-24. The Net claim of APR adjustments for FY 2020-21, FY 2021-22 and FY 2022-23 has been claimed in this petition, amounting to Rs. 5081.22 lakhs. The total revenue recoverable including gain/losses amounting to Rs. 195948.29 lakh.

XVIII. **Amount recoverable as per APR Petition:** The Gross Transmission Charges admitted by the Commission as per Tariff Order of FY 2023-24 dated 07.03.2024 amounted to Rs. 173319.51 lakhs. The Actual Transmission Charges billed/ billable during FY 2023-24 amounted to Rs. 171464.72 lakhs after accounting for an adjustment of Rs. 1854.79 lakhs from revenue recoverable of Rs. 173319.51 lakhs, also reflected in Audited Accounts. This adjustment pertains to the rebate on revenue recoverable allowed to IPCL as per Commission's order vide case no. OA-440/22-23 dated 23.03.2023. The amount Recovered by WBSETCL from different utilities is summarized below:

Table 9: Utility-wise actual Revenue Income for FY 2023-24 (Rs. In Lakh)

Sl. No.	Name of the Utility	Recoverable Revenue for 2023-24 as approved by the Commission in Tariff Order dated 07.03.2024	Billed Amount for 2023-24	Actual Realized Amount for 2023-24
1	WBSEDCL	1,66,543.35	1,57,994.47	1,38,565.21

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Sl. No.	Name of the Utility	Recoverable Revenue for 2023-24 as approved by the Commission in Tariff Order dated 07.03.2024	Billed Amount for 2023-24	Actual Realized Amount for 2023-24
2	CESC	3,709.58	3,533.28	3,533.28
3	IPCL	3,066.58	1,154.20	1,082.21
	Total	**1,73,319.51**	**1,62,681.95**	**1,43,180.70**

For 2023-24 bill raised to IPCL @ 1/4th rate for 100 MW in terms of WBERC Order dated 23.03.2023 in case no. OA-440/22-23. WBSEDCL continues to pay at the old monthly rate of Rs.11,547.10 lakh per month. Out of the 12 instalments, arrears for four months, as detailed below, are yet to be billed:

Sl. No.	Utility	Arrear for 2023-24 yet to be billed
1	WBSEDCL	8,548.88
2	CESC	176.30
3	IPCL	57.59

Considering the Revenue realisable through tariff as per this APR Petition of Rs. 195948.29 lakhs the revenue gap for FY 2023-24 amounts to Rs. 22628.77 lakhs.

WBSETCL has also been able to restrict the transmission losses to 2.18% during the year 2023-24, which is below the normative limits of 2.70% as specified in Schedule 9A-C2 of WBERC Terms and Conditions of Tariff (Fourth Amendment) Regulations, 2023. Since the energy flow data through DISCOMs and energy (variable) charges are not available to us, it is humbly prayed before the Hon'ble Commission to allow the admissible gain sharing in respect of reduction in transmission loss from normative value.

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The APR Order for FY 2022-23 is yet to be issued by the Hon'ble Commission, effect of which the Hon'ble Commission may consider giving through the ARR for ensuing years. However, kindly note that WBSETCL has submitted Review Petition against the APR orders for the years FY 2020-21 and FY 2021-22. The APR adjustments of Review petitions are claimed in APR for FY 2023-24. The Net claim of the APR of for FY 2020-21, FY 2021-22 and FY 2022-23 has been claimed in this petition, amounting to Rs. 5081.22 lakhs.

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
1	4.2.1.10	WBSETCL is directed that henceforth employee cost should be segregated in respect of own employees and/ or employees on contract basis under regular establishment, if any in the Tariff petitions and APR petitions.	WBSETCL submits that it has complied with the directive of this Hon'ble Commission.
	4.2.1.11	WBSETCL shall ensure up to date payment of contribution towards terminal benefit funds based on actuarial valuation within the corresponding financial year before claiming such amounts in the respective APRs.	Details in this regard is being submitted and attached as **Annexure I**
	8.1.1	While submitting application for APR, **WBSETCL shall show through audited accounts of different terminal benefit funds that the contribution to the different terminal benefit funds during the concerned year** as a part of employee cost has been duly deposited in the related terminal benefit funds, **duly certified by independent auditor**. WBSETCL shall **ensure that at least one-twelfth of the amount on account of terminal benefit, as a part of employee cost admitted in the tariff order, is to be deposited in different terminal benefit funds every month as a first charge item**. In case of failure in depositing the amount admitted for terminal benefit fund as directed above, the Commission at its own discretion may withhold or deduct an amount equivalent to the non-deposited amount by WBSEDCL.	WBSETCL humbly submits before this Hon'ble Commission that the auditor certificate in this regard is being submitted and attached as **Annexure 1.**

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Sl. No.	Para Reference	Directives in Order Particulars	Response
2	4.2.2.4	WBSETCL is directed to submit a year-wise reconciliation statement in respect of fixed charges related to Bakreswar Transmission System and Sagardighi 220 kV Transmission System as payable to WBPDCL as per APR orders of WBPDCL and amount admitted in the concerned APR orders of WBSETCL along with their APR petition for 2023-24.	WBSETCL humbly submits that a year-wise reconciliation statement in respect of fixed charges related to Bakreswar Transmission System and Sagardighi 220 kV Transmission System as payable to WBPDCL as per APR orders of WBPDCL and amount admitted in the concerned APR orders of WBSETCL along with their APR petition for 2023-24 is being submitted and attached as **Annexure 2.**
3	4.2.6.5 8.1.5	WBSETCL is directed to submit the Asset Register Summary duly certified by the Statutory Auditor as per Annexure - 10 of the Tariff Regulations as amended with the APR petition of the respective financial year. While submitting application for APR, **WBSETCL shall submit the Asset Register Summary duly certified by the Statutory Auditor as per Annexure - 10 of the Tariff Regulations**, as amended	WBSETCL humbly submits that in compliance to the directive WBSETCL has already engaged Deloitte Touche Tohmatsu India LLP (third-party agency) for Physical Verification of assets, reconciliation of existing fixed asset register and redevelopment of FAR vide LoA No. CEP/WBSETCL/FAR/23-24/48 dated 24.11.2023. Further, the Physical verification and reconciliation of assets are almost on the verge of completion. Considering the exercise is being carried out throughout the entire state

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
			of West Bengal and the vast network / asset base of WBSETCL, it is being humbly submitted that the same is being envisaged to be completed in next 6 months or earlier. WBSETCL humbly submits before this Hon'ble Commission that, WBSETCL will submit all details in this regard as soon as the final report on the same is presented before us.
4	4.2.10.2 8.1.7	WBSETCL is directed to submit a comprehensive statement incorporating the amounts of (i) income tax recorded in the annual reports and accounts, (ii) income tax assessed, (iii) income tax paid and (iv) income tax refunded , if any, supported by documentary evidences vide assessment orders, copies of challans, copies of refund orders year wise from the year 2014-2015 till date with their APR application for 2023-24, 2024-25 and 2025-26. In this respect, the provisions in the Regulations: 5.13.1 and 5.13.2 may be referred to WBSETCL shall submit a **comprehensive statement incorporating the amounts of** **(i) income tax provided in the annual reports and accounts,** **(ii) income tax assessed,** **(iii) income tax paid and**	WBSETCL humbly submits before this Hon'ble Commission that Income Tax statement under section 143 (1) is being submitted and attached as **Annexure 3**

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
		(iv) income tax refunded, if any, supported by documentary evidences vide assessment orders, copies of challans, copies of refund orders year wise from the year 2014-2015 till date with the APR application for the respective years of the control period.	
5	4.2.15.1	WBSETCL is, however, directed to maintain the fund already lying with them as per provision of the relevant Regulations. WBSETCL is further directed to submit details of its year wise investments made against reserve for unforeseen exigencies and interest accrued thereon duly certified by the statutory auditor along with its APR petitions for the years 2023-24 onwards	WBSETCL humbly submits before this Hon'ble Commission that details of its year wise investments made against reserve for unforeseen exigencies and interest accrued thereon duly certified by the statutory auditor for FY 2023-24 is being submitted and attached as **Annexure 4.**
6	7.11	WBSETCL is directed to submit the audited annual accounts of SLDC 2023-24 and 2024-25 clubbed with a statement showing item wise and head wise actual expenses along with their application of APR for the concerned year.	WBSETCL humbly submits before this Hon'ble Commission that the audited annual accounts of SLDC 2023-24 is being submitted and attached as **Annexure 5**
7	8.1.2	While submitting application of APR, WBSETCL shall have to submit the following through affidavit: '***That no expenditure has been claimed by WBSETCL through the APR petition on employee or infrastructure or any other support or O&M activity pertaining to any other business of WBSETCL unrelated to their licensed business***'.	WBSETCL humbly submits before this Hon'ble Commission that the affidavit in this regard has been submitted along with the main affidavit in Volume I.

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
8	8.1.3	WBESTCL shall **submit the certificate from the auditor of the annual accounts regarding particulars of number of Sub-Station Bays and length of Transmission Lines (kM) as per the table which is described in Norms of O&M Expenses for Transmission Licensee: C4 of Schedule-9A under Para: 52** of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) (Fourth Amendment) Regulations, 2023. Asset which is not owned by the WBSETCL but maintained by WBSETCL shall be shown separately	WBSETCL humbly submits before this Hon'ble Commission that the auditor annual accounts of SLDC 2023-24 is being submitted and attached as **Annexure 6.**
9	8.1.4	WBSETCL shall **submit a list of expenditure arising on account of penalty, fine and compensation due to non-compliance of any statute or statutory order** along with the reasons for each such type of penalty, fine and compensation	WBSETCL humbly submits before this Hon'ble Commission that the list of expenditure arising on account of penalty, fine and compensation due to non-compliance of any statute or statutory order is being submitted and attached as **Annexure 7.**
10	8.1.6 8.1.6.1	Except for the projects entirely funded through Government grant or where the project is partly funded by the Government grants and direct investment of WBSETCL through loan or equity is within Rs. 125 Crore or 5% of its Gross Fixed Asset, **WBSETCL has to take investment approval for the projects as required under the Tariff Regulations**. Capitalization of the assets should be done only after date of put in use of the assets. **WBSETCL shall submit the cost benefit analysis of the completed projects along with APR petition**	WBSETCL humbly submits before this Hon'ble Commission that the detail in this regard is being submitted and attached as **Annexure 8**

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
		WBSETCL shall **furnish the details of the capital investments made in transmission system during the year along with the APR application of any ensuing year.** WBSETCL shall also **submit the benefits achieved with implementation of such capital investment vis-a-vis benefits projected during taking up of such investments.** In case of non-submission of the above information the application of APR will not be admitted. WBSETCL **shall come up with details of actual equity infusion along with COD status of projects during truing up for the respective years.** The Commission will accordingly review the matter then.	
12	8.1.10	All the reports called for in this chapter are in addition to what are statutorily required to be submitted, in terms of the provisions of the Act or the Rules, or any of the Regulations made thereunder, or all taken together, for the purpose of submission in the Annual Performance Review of 2023-24 and 2024-25. **WBSETCL along with its APR application shall also submit a reconciliation statement, duly certified by the auditor, for items of expenditure wherever the amount claimed in APR petition differs from the Annual Accounts.**	**N/A**
13	8.1.11	Henceforth, any petition along with supporting data/ information (scan copy or original as the case may be) shall	WBSETCL humbly submits before this Hon'ble Commission that it has compiled to the issued directive in this Petition.

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		Directives in Order	
Sl. No.	**Para Reference**	**Particulars**	**Response**
		be submitted by WBSETCL **in a legible format considering a minimum font size of 12 and line spacing of 1.5.**	

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ANNEXURE-I

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APR ANNEXURE-I				FY 2023-24 Rs. in Lakhs				
Ref (1)	Particulars (2)			Approved by WBERC (3)	Actual (4)	Controllable/ Uncontrollable	Allowable (5)	Additional fixed cost allowable/ disallowable (5) - (3)
1	Employee Cost							
	a)	Employee cost [Form 1.17(h)]		24567.72	26392.20	Uncontrollable	26392.20	1824.48
	b)	Director Fees		5.17	12.37		12.37	7.20
	Total Employee Cost			**24572.89**	**26404.57**	Uncontrollable	**26404.57**	**1831.68**
2	Operation & Maintenance Expenses			16635.24	17279.69	Controllable	17279.69	644.45
3	Statutory charges [Form 1.17(e)]			0.00	798.88	Uncontrollable	798.88	798.88
4	Finance Cost							
	a)	Interest on Capital Loan [Form 1.20(b)]		34499.40	31097.94	Uncontrollable	31097.94	-3401.46
	b)	Interest on Working Capital [Form 1.17(b)]		2587.71	3186.88	Controllable	3186.88	599.17
	c)	Foreign Exchange Rate Variation [Form 1.17(d)]		0.00	0.00		0.00	0.00
	d)	Other Financing Charges [Form 1.17(c)]		0.00	661.05	Uncontrollable	661.05	661.05
	e)	Interest on Transmission Users' Security Deposits, if any.		0.00	0.00	Uncontrollable	0.00	0.00
5	Depreciation			53754.69	61550.57	Uncontrollable	61550.57	7795.88
6	Bad Debt [see Regulation 5.10.1]			0.00	0.00	Uncontrollable	0.00	0.00
7	Intangible Asset Write Off			0.00	0.00	Uncontrollable	0.00	0.00
8	Income Tax			10388.92	18182.01	Uncontrollable	18182.01	7793.09
9	Reserve for Unforeseen Exigencies			0.00	0.00	Uncontrollable	0.00	0.00
10	Others if any to be specified			**1995.18**	**3830.41**	Uncontrollable	**3830.41**	**1835.23**
	a)	Various Charges to ERPC		16.00	16.00	Uncontrollable	16.00	0.00
	b)	Other Cost (WBPDCL)		1561.57	1740.93	Uncontrollable	1740.93	179.36
	c)	Rebate to IPCL		0.00	1854.79	Uncontrollable	1854.79	1854.79
	ULDC Charges			417.61	218.69	Uncontrollable	218.69	-198.92
11	**Total Expenditure (sum of 1:10)**			**144434.03**	**162992.01**		**162992.01**	**18557.97**
12	Normative Return [Form1.20(a)]			59460.42	58981.64	Uncontrollable	58981.64	-478.78
13	Permitted Incentives [Form 1.23]			0.00	340.34		340.34	340.34
14	**Gross Revenue Required (11+12+13)**			**203894.45**	**222313.98**		**222313.98**	**18419.53**
15	a)	Less: Income other than revenue from transmission of energy [Form 1.26]		3041.04	814.47	Uncontrollable	814.47	-2226.57
	b)	Less: Benefits passed on to Transmission Users		0.00	0.00	Uncontrollable	0.00	0.00
	c)	**Less: Others if any to be specified**		**27533.91**	**33025.63**	Uncontrollable	**33025.63**	5491.72
		i)	Interest Credit	0.00	0.00	Uncontrollable	0.00	0.00
		ii)	SLDC Charges	1375.10	2670.45	Uncontrollable	2670.45	1295.35
		iii)	STOA Charges	26158.81	30355.18	Uncontrollable	30355.18	4196.37
16	**Aggregate Revenue Required (14-15)**			**173319.51**	**188473.88**		**188473.88**	**15154.37**
17	Release of Regulatory Asset if any							

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APR ANNEXURE-I		FY 2023-24 Rs. in Lakhs				
Ref (1)	Particulars (2)	Approved by WBERC (3)	Actual (4)	Controllable/ Uncontrollable	Allowable (5)	Additional fixed cost allowable/ disallowable (5) - (3)
18	Subsidy received / receivable if any					
19	**Revenue recoverable from charges (16 +17-18)**	**173319.51**	**188473.88**		**188473.88**	**15154.37**
20	***Sharing of Loss/Gain under the head of O&M***	**0.00**	**389.62**		389.62	389.62
21	***Sharing of Loss/Gain under the head of IoWC***	**0.00**	**2003.56**		2003.56	2003.56
22	*APR Adjustments (as per table tabulated below)*	**0.00**	**5081.22**		5081.22	5081.22
23	**Total Revenue Recoverable including Gain (19+20+21+22)**	**173319.51**	**195948.29**		**195948.29**	**22628.77**
24	Expected Revenue from Transmission of Energy (Actual estimate)		171464.72			
25	Transmission charge (Rs. /MW/Month)	214472.50	225944.71			

		Rs. in Lakhs
	Revenue recovered as per Tariff order of FY 2023-24 – A	**173319.51**
	Rebate allowed to CESC ---------- B	0.00
	Amount recoverable through Tariff Order for the year 2023-24 ---------- C = (A+ B)	**173319.51**
	Allowable ARR as per APR petition ---------- D	**195948.29**
	Balance revenue recoverable for 2023-24 as per APR ---------- E= (D-C)	**22628.77**

APR Adjustments of Previous year				Rs. in Lakhs
Sl. No.	**Particulars**	**2020-21**	**2021-22**	**2022-23**
1	Revised ARR for the year	149754.69	152126.94	158517.69
2	Actual amount of revenue from operation realized during the year as per Note 6 of Review Petition	142998.58	152941.48	157657.34
3	Net realizable revenue amount to be adjusted during the year	6756.11	-814.54	-860.35
	Total Realisable	**5081.22**		

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Form E(T): Summarised Revenue Requirement (Transmission)				FY 2023-24		
Ref.	Particulars			Rs. in Lakhs		
				Projected	Approved by WBERC	Actual (for WBSETCL)
A.						
1	Energy Input [Form 1.7]					57789.74
2	Energy Transmitted. (MU) [Form 1.7]			57730.82	57730.82	56530.48
3	Allocated Transmission capacity (MW)			7008.33	6734.33	7227.00
4	Actual transmission Loss% [Form 1.7]			3.10%	3.10%	2.18%
B.					Rs. in Lakhs	
1	Employee Cost			**31213.87**	**24572.89**	**26404.57**
	a)	Employee cost [Form 1.17(h)]		31208.70	24567.72	26392.20
	b)	Arrear		0.00	0.00	0.00
	c)	Director Fees		5.17	5.17	12.37
2	Operation & Maintenance Expenses			**18711.89**	**16635.24**	**17279.69**
3	Statutory charges [Form 1.17(e)]			302.60	0.00	798.88
4	Finance Cost					
	a)	Interest on Capital Loan [Form 1.20(b)]		39509.51	34499.40	31097.94
	b)	Interest on Working Capital [Form 1.17(b)]		1503.79	2587.71	3186.88
	c)	Foreign Exchange Rate Variation [Form 1.17(d)]		0.00	0.00	0.00
	d)	Other Financing Charges [Form 1.17(c)]		32.81	0.00	661.05
	e)	Interest on Transmission Users' Security Deposits, if any.				0.00
5	Depreciation			37105.54	53754.69	61550.57
6	Bad Debt [see Regulation 5.10.1]			0.00	0.00	0.00
7	Intangible Asset Write Off			0.00	0.00	0.00
8	Income Tax			14439.72	10388.92	18182.01
9	Reserve for Unforeseen Exigencies					
10	Others if any to be specified			17731.95	1995.18	3830.41
	a)	Various Charges to ERPC		57.00	16.00	16.00
	b)	Other Cost (WBPDCL)		3846.93	1561.57	1740.93
	c)	APR Adjustments		13410.41		
	d)	Rebate to IPCL		0.00	0.00	1854.79
	ULDC Charges			417.61	417.61	218.69
11	**Total Expenditure (sum of 1:10)**			**160551.68**	**144434.03**	**162992.01**
12	Normative Return [Form1.20(a)]			60885.64	59460.42	58981.64
13	Permitted Incentives [Form 1.23]			322.51	0.00	340.34
14	**Gross Revenue Required (11+12+13)**			**221437.32**	**203894.45**	**222313.98**
15	a)	Less: Income other than revenue from transmission of energy [Form 1.26]		3041.04	3041.04	814.47
	b)	Less: Benefits passed on to Transmission Users				
	c)	**Less: Others if any to be specified**		**29481.48**	**27533.91**	**33025.63**
		i)	Interest Credit	379.90		
		ii)	SLDC Charges	2942.77	1375.10	2670.45

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Form E(T): Summarised Revenue Requirement (Transmission)		FY 2023-24		
		Rs. in Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual (for WBSETCL)
	iii) STOA Charges	26158.81	26158.81	30355.18
16	**Aggregate Revenue Required (14-15)**	**188914.80**	**173319.51**	**188473.88**
17	Release of Regulatory Asset if any			
18	Subsidy received / receivable if any			
19	**Revenue recoverable from charges (16+17-18)**	**189237.31**	**173319.51**	**188473.88**
20	*Sharing of Loss/Gain under the head of O&M*			389.62
21	*Sharing of Loss/Gain under the head of Interest on Working Capital*			2003.56
22	*APR Adjustments*			5081.22
23	**Total Revenue Recoverable including Gain (19+20+21+22)**	**189237.31**	**173319.51**	**195948.29**
24	Expected Revenue from Transmission of Energy (Actual estimate)			171464.72
25	**Transmission charge (Rs. /MW/Month)**	**225014.64**	**214472.50**	**225944.71**

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Form 1.7: Transmission Loss of WBSETCL for the year 2023-24

Ref.	Particulars	Unit	Actual (for WBSETCL)
A.			
1	Net Energy in System/ Energy Input	MU	57789.74
2	Unit sold to consumers/ Energy Transmitted.	MU	56530.48
3	Unutilized Units [(1)-(2)]	MW	1259.26
4	System Loss/ Actual transmission Loss [(3) *100/ (1)]	%	2.18

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Form 1.13: Expenditure -Transmission of Energy

		FY 2023-24		
		INR Lakhs		
Ref.	Particulars	PROJECTED	APPROVED BY WBERC	ACTUAL
	Expenses on Transmission of Energy Excludes Expenses shown under any other head			
(i)	Consumption of stores & spares	3,653.15		2720.89
(ii)	Repairs & Maintenance (excluding stores)	8,412.20		8,291.39
	Buildings	3,437.28		2412.86
	Transmission & Distribution Assets	3,368.39		4434.19
	Others	589.00		1444.34
(iii)	Employee Costs (excluding Terminal benefit)	26,561.60		22776.14
	Salaries & Wages			
	Bonus / Ex-Gratia			
	Contribution to Funds			
	Welfare Expenses			
(iv)	Depreciation			
(v)	Travelling Expenses	144.85		118.59
(vi)	Vehicle Maintenance (Running & Hire Charges)	1,585.46		1537.94
(vii)	Telephone Expenses* (Postage, Telegram & Telex Charges)	46.07		61.66
(viii)	Other Management & Administrative Expenses *	753.18		52.45
(ix)	Security Charges*/ manpower related charges	2,890.68		2775.35
(x)	Expenses due to Penalty, Fines etc.			
(xi)	Others Specify	5553.01		3709.41
	a) Consultancy Fees	43.41		61.58
	b) General Establishment charges	665.57		1264.52
	c) Director Fees	5.17		12.37
	d) Auditors Fees	73.43		89.46
	e) Rent	139.99		145.29
	f) Rates & Taxes	224.45		
	g) Legal Charges	79.46		160.57
	h) Various Charges to ERPC	57.00		16.00
	i) Other Cost (WBPDCL)	3846.93		1740.93
	ULDC Charges	417.61		218.69
	Service Tax and Entry Tax **	-		
	Overall (1.13) Transmission)	**49,600.21**		**42,043.82**

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Form 1.14: Average System Demand for Transmission System

MW

Season/ Time of the day	Projected	Approved by WBERC	Actual
Summer	7577		7839
Monsoon	7526		7961
Winter	5922		5881
Average	7008	6734	7227

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Form 1.17(b): Interest on Working Capital	FY 2023-24		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
A. Cost of Coal stock (pit head 10 days, non-pithead 20 days)			
B. Advance payment of coal (30 days)			
C. Cost of secondary fuel oil for 2 months			
D. (i) O&M expense for 1 month		1386.27	1439.97
(ii) Employee cost for 1 month		2047.74	2200.38
(iii) Water charge for 1 month			
E. Maintenance spare (20 % of O&M and water charge for thermal generator, 15% of O&M for hydro plant, pumped storage, transmission and distribution)		2495.29	2591.95
F. Receivables equivalent to 45 days		21309.78	22739.34
Less:			
G. Cash security deposit from transmission and/or distribution system users, as the case may be.			
Working Capital Requirement = A+B+C+D+E+F- G	22278.36	27239.08	28971.65
H. Interest rate at SBI MCLR +250 basis point	6.75%	9.50%	11.00%
I. Interest on Working Capital	1503.79	2587.71	3186.88

Form 1.17(c): Other Finance Charges	FY 2023-24		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Finance charges related to Capital Loan			
1. Guarantee Commission			0.01
2. Front end fees			
3. Fess & expenses for loan re-structuring			
4. Cost of hedging			
5. Others, if any (specify)			
i) Service Fee			661.04
Overall	32.81	0.00	661.05

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Form 1.17(d): Foreign Exchange Rate Variation (FERV) - Year wise	FY 2023-24		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Loan 1	NIL		
Loan 2 and so on			
Overall			

Form 1.17(e): Statutory Charges	FY 2023-24		
Particulars	Projected	Approved by WBERC	Actual
1. Licensee Fees	302.60		270.61
2. Application / petition filing fees before the Commission			111.95
3. Electricity Duty			
4. Water Cess			
5. Municipal Tax			416.32
6. Others, if any (specify)			
Overall	**302.60**		**798.88**

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Form 1.17 (g): Statement of Expenditure (major overhauling etc.) included in Fixed Assets

Sl. No.	Nature of Expenditure included in Assets	Category of Assets in which included	Value as on the beginning of financial year	Addition during the year	Depreciation charged up to the last year	Depreciation charged for the current year
1	Capital Overhauling	N I L				
2	Other Similar items (to be specified)					

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Form 1.17(h) - Break-up of Employee Cost

					FY 2023-24
Category	Sl. No.		Particulars	Own Employees	Employees on Contract in Regular Establishment (Employees of DPL on Deputation)
A	Expenditure in Rupees in Lakh				
	1	Salary and Wage			
		a	Basic Pay	17668.10	713.71
		b	Dearness Allowance	2882.67	108.96
		c	Other Allowances	3464.62	106.80
	2	Statutory Retirement Benefit			
		a	Gratuity	904.26	86.72
		b	Company's contribution to PF	1582.63	94.02
		c	Company's contribution to Pension scheme	6314.17	0.00
	3	Statutory Bonus and Ex-Gratia		253.38	253.38
	4	LTC		162.08	162.08
	5	Leave Encashment		2712.09	2712.09
	6	Workmen and staff welfare expenditure		111.78	111.78
	7	Medical Expenses, Uniform & Liveries Expn etc.		415.50	410.30
	Less	Emp Cost Capitalised		5837.30	0.00
		Total Employee Cost		**30637.22**	**30628.78**
			Other Comprehensive Income	5322.37	43.37
			Net Employee Cost	**25306.41**	**1085.79**
B	**Contribution for shortfall in interest of PF fund, if any**				
C	**Production / Performance incentive to employees**				
D	**Number of Personnel**				**2770**
	Note:	**(i)**	**In serial no.7 of Category, A under head "Others", specific head to be mentioned. Incentive to employees related to performance/production shall not be included under any head except C.**		
		(ii)	**This form is to be filled for each ensuing year separately**		
		(iii)	**This form shall be filled up separately for each area of electricity business as specified in regulation 5.9.3 of these regulations**		

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Form 1.17(i) - Details of arrear against wage revision

Category	Sl. No.		Particulars	2023-24 Arrear Annual Expenditure for the year concerned
A	Expenditure in Rupees in Lakh			
	1	Salary and Wage		NIL
		a	Basic Pay	
		b	Dearness Allowance	
		c	Other Allowances	
	2	Statutory Retirement Benefit		
		a	Gratuity	
		b	Company's contribution to PF	
		c	Company's contribution to Pension scheme	
	3	Statutory Bonus and Ex-Gratia		
	4	LTC		
	5	Leave Encashment		
	6	Workmen and staff welfare expenditure		
	7	Others if any		
B	Contribution for shortfall in interest of PF fund, if any			
C	Production / Performance incentive to employees			
D	Number of Personnel			
	Note:	(i)	In the above submitted format production incentive shall not be included under any head as mentioned above. Specific head to be mentioned. Incentive to employees related to performance/production shall not be included under any head, except C.	
		(ii)	This form is to be filled for each ensuing year separately	
		(iii)	This form shall be filled up separately for each area of electricity business as specified in regulation 5.9.4 of these regulations	

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Form 1.17 (j) - Statement of Penalty / Fine / Cess etc.

Name of Statute	FY 2023-24 (INR Lakhs)			
	Type of Payment	Amount	Reasons	Remedial measures
Environmental (Prevention) Act, 1986	NIL			
Income Tax Act, 1961				
Electricity Act, 2003				
Others				

Note: (i) This form is to be filled for each ensuing year separately.
(ii) This form shall be filled up separately for each area of electricity business as specified in regulation 5.14.2 of these regulations

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Form 1.18: Original Cost of Fixed Assets

				2023-24
Ref.		INR Lakhs		
	Particulars	Projected	Approved by WBERC	Actual
(1)	Generation Assets			
	Station Wise	0.00		0.00
	Station 1	0.00		0.00
	Station 2	0.00		0.00
	Total	0.00		0.00
(2)	Transmission Assets			
(a)	At the beginning of the year	1262574.25		1260973.50
(b)	Additions during the year	86978.83		136678.29
(c)	Retirements during the year	0.00		5213.96
	Total (2) = (a+b-c)	1349553.08		1392437.83
(3)	Distribution Assets			0.00
(4)	Metering Assets			0.00
(5)	Other Assets			
(6)	Less: Contribution from consumers including advance from them	53333.37		48815.25
(7)	**Total (1+2+3+4+5-6)**	**1296219.71**		**1343622.58**

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Form 1.18 (a): Original Cost of Works in Progress

Form 1.18 (a): Original Cost of Works in Progress				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
1	Opening Balance	265359.97		213024.17
2	Additional Capital Expenditure for the year (including IDC)	171974.97		133780.74
	(a) Plan Out lay			
	(b) Outside Plan Out lay	171974.97		133780.74
	(c) Interest & other exp. During Construction			
3	Amount transferred to Fixed Assets	86978.83		131464.33
4	Add: Adjustments for previous years			
5	**Closing Balance**	**350356.11**		**215340.58**

Form 1.18 (b): Intangible Assets

Form 1.18 (b): Intangible Assets				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
1	Cumulative Opening Balance (Gross)	NIL		NIL
2	Cost incurred during the year			
3	Gross Intangible Asset at the end of the year (1+ 2)			
4	Cumulative Amount written off at the beginning of the year			
5	Amount written off during the year			
6	Cumulative amount written off at the end of the year (4 + 5)			
7	Cumulative Closing Balance (Gross) (3-6)			

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Form 1.18 c(i): Investments

Form 1.18 c(i): Investments				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
1	In Govt. Security			
2	Share in Public Ltd Company NTESC			
3	Fixed Deposit with Bank			
a)	at SLDC end	10691.65		22413.45
b)	Against Reserve for Unforeseen Exigencies **	16427.40		10619.24
c)	Others	0.00		17.92
	Sub-Total	27119.05		33050.61
4	Others			
	Total	**27119.05**		**33050.61**

Form 1.18 c(ii): Income from Investments

Form 1.18 c(ii): Income from Investments				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
1	In Govt. Security Investments			
2	On Fixed Deposits with Banks:			
a)	On SLDC Deposits	668.23		1408.38
b)	On Reserve for Unforeseen Exigencies Deposits	1026.71		825.87
3	Others	0.00		814.47
	Total	1694.94		**3048.72**
	Less: Interest on Reserve Unforeseen Exigencies reinvested	1026.71		825.87
	Less: Interest on SLDC Account Fixed Deposits with Banks	668.23		1408.38
	Total (excluding SLDC & int on Res for U/F Exigencies)	**0.00**		**814.47**

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Form 1.18(d): Decapitalized Assets

Sl. No.	Asset Name	COD	Date of Decapitalization	Cost of Acquisition as on date of Decapitalization	Depreciation and AAD charged upto the date of decapitalization
1	Line Cable Network	21.07.2012	01.04.2023	9,75,42,715.92	21555435.13
2	Line Cable Network	03.03.2018	01.04.2023	13,92,259.00	1,81,830.40
3	Line Cable Network	03.03.2018	01.04.2023	32,11,178.00	4,19,382.56
4	Line Cable Network	03.03.2018	01.04.2023	46,81,141.00	6,11,361.28
5	Line Cable Network	03.03.2018	01.04.2023	76,67,456.00	10,01,376.64
6	Line Cable Network	03.03.2018	01.04.2023	3,56,11,442.00	46,50,885.92
7	Line Cable Network	03.03.2018	01.04.2023	3,65,28,029.00	47,70,592.28
8	Line Cable Network	03.03.2018	01.04.2023	8,13,19,977.00	1,06,20,460.48
9	Line Cable Network	03.03.2018	01.04.2023	13,097.00	2,394.24
10	Line Cable Network	03.03.2018	01.04.2023	30,888.00	5,648.05
11	Line Cable Network	03.03.2018	01.04.2023	44,626.00	8,161.12
12	Line Cable Network	03.03.2018	01.04.2023	83,488.00	15,267.30
13	Line Cable Network	03.03.2018	01.04.2023	1,85,075.00	33,842.88
14	Line Cable Network	03.03.2018	01.04.2023	1,96,952.00	36,014.24
15	Line Cable Network	03.03.2018	01.04.2023	2,81,119.00	51,405.36
16	Line Cable Network	03.03.2018	01.04.2023	5,43,598.00	99,403.14
17	Line Cable Network	03.03.2018	01.04.2023	6,76,130.00	1,23,637.64
18	Line Cable Network	03.03.2018	01.04.2023	7,40,754.00	1,35,454.64
19	Line Cable Network	03.03.2018	01.04.2023	7,744.00	707.64
20	Line Cable Network	03.03.2018	01.04.2023	73,832.00	6,750.88
21	Line Cable Network	03.03.2018	01.04.2023	7,16,221.00	65,483.96
22	Line Cable Network	03.03.2018	01.04.2023	25,03,329.00	2,28,879.76
23	Line Cable Network	03.03.2018	01.04.2023	30,26,770.00	2,76,738.40
24	ShiftingofBirpara-Hasimara66KVS/cTr.LineforAsianHw	17.05.2019	01.04.2023	13,10,795.26	1,30,595.46
25	UG CABLE LINE RAGHUNATHGANJ 132 TO JANGIPUR TSS	13.11.2020	01.04.2023	1,97,61,628.73	1209829.343
26	I L-5/STRUCTURE - (LINES)-A2	29.08.2020	01.04.2023	1,25,99,130.87	8,38,791.45
27	I L-5/STRUCTURE - (LINES)-B2	29.08.2020	01.04.2023	59,21,848.54	3,94,249.10
28	I L-5/STRUCTURE - (LINES)-C2	29.08.2020	01.04.2023	2,21,15,382.67	14,72,339.18
29	I L-5/Complete pipe type grounding material	29.08.2020	01.04.2023	3,32,813.60	22,157.17
30	Const.of132KVS/CLine TalpurTSS to Tarakeswar	04.10.2021	01.04.2023	71,06,485.88	2,72,355.03
31	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	6,29,635.73	16,234.99
32	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	63,55,759.53	1,63,881.58
33	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	4,047.68	104.37
34	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	2,66,605.62	6,874.35
35	PKG-41-STRUCTURE-220 KV	01.04.2021	01.04.2023	80,94,543.21	4,16,290.80
36	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	53,31,567.19	1,37,473.05
37	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	53,31,567.19	1,37,473.05

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Sl. No.	Asset Name	COD	Date of Decapitalization	Cost of Acquisition as on date of Decapitalization	Depreciation and AAD charged upto the date of decapitalization
38	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	53,31,567.19	1,37,473.05
39	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	53,31,569.37	1,37,473.11
40	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	36,37,975.53	93,804.24
41	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	38,20,111.04	98,500.56
42	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	38,20,111.04	98,500.56
43	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	38,20,112.13	98,500.58
44	Plant & Machinery	16.12.2016	01.04.2023	3,70,27,063.00	83,84,956.11
45	Plant & Machinery	26.03.2018	01.04.2023	81,427.00	14,705.52
46	Plant & Machinery	26.02.2019	01.04.2023	28,632.00	4,219.04
47	Plant & Machinery	26.02.2019	01.04.2023	31,322.00	4,615.40
48	Plant & Machinery	26.02.2019	01.04.2023	33,661.00	4,960.18
49	Plant & Machinery	26.02.2019	01.04.2023	66,100.00	9,740.36
50	Plant & Machinery	26.02.2019	01.04.2023	1,00,207.00	14,765.92
51	Plant & Machinery	26.02.2019	01.04.2023	1,63,726.00	24,125.64
52	Plant & Machinery	26.02.2019	01.04.2023	2,29,517.00	33,820.52
53	Plant & Machinery	26.02.2019	01.04.2023	2,50,939.00	36,977.28
54	Plant & Machinery	26.02.2019	01.04.2023	7,65,058.00	1,12,734.40
55	Plant & Machinery	26.02.2019	01.04.2023	7,73,872.00	1,14,032.62
56	Plant & Machinery	26.02.2019	01.04.2023	9,71,626.00	1,43,172.28
57	2. 132KVFdrBayforSC LILO @Ck Road S/s	04.06.2019	01.04.2023	16,75,008.69	2,30,673.85
58	1.33KVFdr.Bay @ C.K.Road S/s DDUGJY	04.06.2019	01.04.2023	6,59,524.42	90,826.42
59	1.33KVFdr.Bay @ C.K.Road S/s DDUGJY	03.07.2020	01.04.2023	8,59,416.10	84,933.86
60	Raghunathganj GSS & Jangipur TSS bulk power supply	15.03.2021	01.04.2023	47,19,029.38	347682.5764
61	2. 132KVFdrBayforSC LILO @Ck Road S/s	03.07.2020	01.04.2023	20,63,011.91	2,03,882.10
62	I L-5/Conductor- AAAC Panther	29.08.2020	01.04.2023	2,13,542.04	14,216.63
63	I L-5/Conductor- AAAC Panther	29.08.2020	01.04.2023	1,67,143.69	11,127.65
64	I L-5/Conductor- AAAC Panther	29.08.2020	01.04.2023	5,13,364.24	34,177.40
65	I L-5/EARTHWIRE- 7/3.15 MM DIA	29.08.2020	01.04.2023	6,40,945.52	59,739.64
66	132KVFdrBayforSC LILO @Ck Road S/s	21.06.2021	01.04.2023	7,89,484.13	50,535.64
67	Const of 132KV S/C TrLine-Dalkhola220KV-Deposit	28.02.2022	01.04.2023	2,58,54,522.88	7,23,117.11
68	Const of 1Meter bay-Dalkhola220KV-Deposit	28.02.2022	01.04.2023	34,35,079.41	1,34,504.54
69	33KVFdr.Bay @ C.K.Road S/s DDUGJY	21.06.2021	01.04.2023	2,60,052.14	16,646.19
70	PKG-41-STRUCTURE-220 KV	14.08.2021	01.04.2023	1,49,396.46	6,262.37
71	PKG-41-STRUCTURE-220 KV	02.04.2021	01.04.2023	17,823.07	915.36
72	PKG-41-STRUCTURE-220 KV	02.04.2021	01.04.2023	9,78,308.15	50,244.07
73	PKG-41-STRUCTURE-220 KV	02.04.2021	01.04.2023	1,83,428.75	9,420.56
74	PKG-41-STRUCTURE-220 KV	02.04.2021	01.04.2023	4,46,674.77	22,940.37
75	PKG-41-STRUCTURE-220 KV	02.04.2021	01.04.2023	27,397.04	1,407.07
76	PKG-41-STRUCTURE-220 KV	14.08.2021	01.04.2023	1,37,661.25	8,078.64
77	PKG-41-STRUCTURE-220 KV	14.08.2021	01.04.2023	17,21,230.77	72,150.22
78	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	37,65,229.73	1,35,919.64

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Sl. No.	Asset Name	COD	Date of Decapitalization	Cost of Acquisition as on date of Decapitalization	Depreciation and AAD charged upto the date of decapitalization
79	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	1,11,042.79	4,008.49
80	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	74,15,007.31	2,67,671.60
81	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	96,035.21	3,466.74
82	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	2,01,544.06	7,275.47
83	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	1,82,602.22	6,591.69
84	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	4,08,156.44	14,733.89
85	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	1,60,061.94	5,778.02
86	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	11,206.35	404.54
87	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	22,408.32	808.91
88	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	12,80,487.94	46,223.86
89	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	1,20,045.37	4,333.47
90	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	7,20,273.31	26,000.88
91	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	26,440.73	954.48
92	PKG-41-STRUCTURE-220 KV	31.03.2022	01.04.2023	1,20,31,344.09	4,34,315.04
93	33KV Generation Bays for ECL at Asansol 220 KV S/s	30.09.2022	01.04.2023	18,13,568.85	32,733.68
94	33KV Generation Bays for ECL at Asansol 220 KV S/s	31.03.2023	01.04.2023	3,19,965.41	31.56
95	Const of 1no Tr.Bay@Krishnagar220KV	31.12.2022	01.04.2023	82,26,571.26	73,836.29
96	CT Replacement: Titagarh TSS	28.02.2023	01.04.2023	3,27,078.94	1,032.31
97	Augmentation of Transformer capacity from (3X50)MV	31.03.2023	01.04.2023	1,20,473.37	11.88
				52,13,95,817.37	**6,29,26,454.94**

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Form 1.19(a): Capital Expenditure for the year

				FY 2023-24
		INR Lakhs		
Ref.	**Particulars**	**Projected**	**Approved by WBERC**	**Actual**
A	General Capital Expenditure			
1	Generation Capital Expenditure			
	Station wise			
2	Transmission Capital Expenditure			
	Plan			
	Outside Plan	171974.97		133780.74
	Total	**171974.97**		**133780.74**
3	Distribution Capital Expenditure			
A	**Overall General Capital Expenditure (1+2+3)**	**171974.97**	**0.00**	**133780.74**
B	Special Projects as per Note 2 of Form 1.18			
	Generation			
	Transmission			
	Distribution			
	Overall Special Projects	0.00	0.00	0.00
	Capital Expenditure (A+B)	**171974.97**	**0.00**	**133780.74**

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Form 1.19(b): Overall Capital Expenditure Programme

					INR Lakh			
Ref.	Particulars	Original Project Cost (as latest approved)	Cumulative Expenditure	Cumulative Expenditure	Projected	Approved	Actual	Expenditure to be spilled beyond Control period
			Actuals	As approved by the Commission	FY 2023-24			Projected
A	**Capital Expenditure Plan for the existing ongoing Projects**							
	Station wise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							
	I) JBIC				0.00	0.00		
	ii) RIDF				0.00	0.00		
	Sub-Total (a)				0.00	0.00		
	Under Outside Plan Scheme							
(b)	i) Tran. Normal (O&M)				41808.47		55689.73	
	ii) Tran. Normal (O&M Construction)							
	iii) Tran. Project (Incl. IT)						62645.91	
	PFC Funded Scheme				114855.63	0.00		
	REC Funded Scheme					0.00		
	iv) Communication				1235.00		5111.01	
	v) Testing				970.00			
	vi) I.T.				65.00		0.00	
	vii) SLDC				698.70		442.88	
	viii) Others					0.00	9891.21	
	Sub-Total (b)				**159632.80**	**0.00**	**133780.74**	
	Overall Capital Expenditure Plan for Existing On-going Projects				**159632.80**	**0.00**	**133780.74**	
B	Capital Expenditure Projects completed in the last previous year(s) or to be completed in the Base year							
	Project Wise							
(a)	Transmission Capital Expenditure							
	Overall Capital Expenditure Projects completed in the last previous year(s) or to be completed in the Base year							
C	Capital Expenditure Programme for new projects for which Investment Plan submitted for approval of the Commission							
	Project Wise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							

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					INR Lakh			
Ref.	Particulars	Original Project Cost (as latest approved)	Cumulative Expenditure	Cumulative Expenditure	Projected	Approved	Actual	Expenditure to be spilled beyond Control period
			Actuals	As approved by the Commission	FY 2023-24			Projected
	(i) Proposed to JBIC				0.00	0.00	0.00	
	Sub-Total (a)				0.00	0.00	0.00	
	Under Outside Plan Scheme							
(b)	(i) Transmission Normal (O&M)							
	(ii)O&M Construction							
	(ii)Transmission Project (incl. of new survey work)							
	iii) Communication & CTD							
	(iv) I.T.							
	(v) Others							
	Sub-Total (b)				**0.00**	**0.00**	**0.00**	
	Overall Capital Expenditure Programme for New Projects for which investment Plan submitted for Approval of the Commission				**0.00**	**0.00**	**0.00**	
	Overall Capital Expenditure (including IDC for ensuing years) (A+B+C)				**159632.80**	**0.00**	**133780.74**	
	Total Capital Expenditure				**159632.80**	**0.00**	**133780.74**	

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Form 1.19(C): Project Specifications

Form 1.19(C): Project Specifications										FY 2023-24		INR Lakh	
Ref.	Name of the Project with brief description	As approved in Investment Plan		Latest approved revision		Target set up to last previous year	Target achieved up to last previous year	Cumulative Expenditure upto last previous year	Cumulative Expenditure upto last previous year	Reasons for variation	Estimated Target date of completion	Estimated Project Cost	Actual during the year
		Target date of completion	Original Project Cost	Target date of completion	Original Project Cost			Actuals	As approved by the Commission				
	ProjectWise												
(a)	Generation Capital Expenditure												
(b)	Transmission Capital Expenditure											**171974.97**	**133780.74**
(c)	Distribution Capital Expenditure												
Overall Capital Expenditure (A+B+C)												**171974.97**	**133780.74**

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Form 1.20(a): Return on Equity

Form 1.20(a): Return on Equity				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Actual Equity Base at the beginning of the year	664476.37		699464.38
2	Admissible Equity base at the beginning of the year	379763.77		361138.90
3	a. Addition of Equity Base during the year	74906.89		60642.22
	b. Deletion of Equity Base during the year on account of decommissioning of assets etc.			
	c. Gain on sale of assets invested in creating new assets, if any			
	Net Addition / deletion to equity base during the year (3) = (3a) - (3b) - (3c)	74906.89		60642.22
4	Actual Equity Base at the end of the year (1+3)	739383.27		760106.60
5	Net Addition to the Original Cost of Fixed Assets during the year (vide submission in Form 1.18)	86978.83		129251.98
6	Less Asset Created in terms of Regulation 5.15.1(iv) if any			0.00
7	Net Addition to the Original Cost of Fixed Assets during the year (Vide submission in Form 1.18) other than assets created in terms of Regulation 5.15.1(iv) (5) - (6)	86978.83		129251.98
8	Normative Addition to Equity base (30 % of 7)	26093.65		38775.59
9	Addition to Equity base considered for the year (Lower of 3 & 8)	26093.65		38775.59
10	Add: 30% of total sale proceeds invested in creating assets under Regulation 5.15.1 (iv)	0.00		0.00
11	Addition in Equity base during the year for the purpose of computation of Return at the end of the year (9) + (10)	26093.65		38775.59
12	Admissible Equity base at the closing of the year (2) + (11)	405857.42		399914.49
13	Average admissible equity base for Allowing Returns {(2+12)/2}	392810.59	383615.62	380526.70
	For the purpose of this form, Equity Base shall be taken as per Regulation.			
	Note: For assets added after 01.04.2024, Form 1.20 (a) shall be furnished separately			

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Form 1.20(b) : Normative Loan (Actual Loan + Equity in excess of 30% of Assets)

Form 1.20(b) : Normative Loan (Actual Loan + Equity in excess of 30% of Assets)					FY 2023-24
			INR Lakhs		
Sl. No.	Particulars	Derivative	Projected	Approved by WBERC	Actual
1	Approved GFA at the beginning of the year (excluding Fixed Assets out of grant, deposit work, contibutions)	A			1198364.92
2	Admissible Equity Base at the beginning of the year (Form 1.20(a))	B			361138.90
3	Opening Gross Normative Loan	C=A-B	224988.50		394960.63
4	Cumulative Depreciation and AAD, if any up to Previous Year	D	73234.44		50257.42
5	Opening Balance of Net Normative Loan	E = C - D	151754.06		**344703.21**
6	Net addition to the Original cost of Fixed Assets during the year (vide submission in form 1.18) other than asset created under Regulation 1.15.1 (iv) as per Sl No 7 of Form 1.20 (a)	F			129251.98
7	a. Actual Addition of equity during the year as per Sl. No 9 of Form 1.20 (a)	G			38775.59
	b. Add: 70% of total sale proceeds invested in creating Assets under Regulation 5.15.1 (iv)	H			
8	Addition to Capital Loan for the year for assets put into use	I = F - G + H			90476.38
9	Depreciation during the year	J			57288.40
10	Closing balance of Net Normative Loan	K = E + I - J			377891.19
11	Average balance of Net Normative Loan	L = (E + K) / 2	146874.91		361297.20
12	Weighted average rate of interest	M in %	8.97%		8.61%
13	Allowable interest on Capital Loan	N = L * M	13174.68	34499.40	31097.94

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Form 1.21: Special Allocations

Form 1.21: Special Allocations				FY 2023-24
		Rs. Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
	Special Allocations			
(A)	Appropriation to Reserve for Unforeseen Exigencies	3156.44	0.00	0.00
(B)	Other, if any, to be specified		0.00	0.00
	Recovery of APR adjustment for 2009-2010		0.00	0.00
	Recovery of APR adjustment for 2010-2011		0.00	0.00
	Recovery of APR adjustment for 2011-2012		0.00	0.00
	Recovery of Arrear Tariff for 2012-2013		0.00	0.00
	Recovery of APR adjustment for 2008-2009(Review Order)		0.00	0.00
	Recovery of APR claim for 2013-2014		0.00	0.00
	Recovery of APR claim for 2014-2015		0.00	0.00
	Recovery of APR claim for 2015-2016			
	Recovery of APR claim for 2016-2017			
	Recovery of APR claim for 2017-2018			
	Recovery of APR claim for 2018-2019			
	Recovery of APR claim for 2019-2020			
	Recovery of APR claim for 2020-2021			6756.11
	Recovery of APR claim for 2021-2022	10253.98		-814.54
	Recovery of APR claim for 2022-2023			-860.35
	Total	**13410.41**	**0.00**	**5081.22**

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Form 1.22: Return on Equity

Form 1.22: Return on Equity					FY 2023-24
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Approved by WBERC	Actual
1	Average Equity Base for past year	a	392810.59	383615.62	380526.70
2	Rate of Return	b	15.50%	15.50%	15.50%
3	**Return on equity applicable on past year base**	**c=b*a**	**60885.64**	**59460.42**	**58981.64**

Form 1.23: Permitted Incentive

Form 1.23: Permitted Incentive					FY 2023-24
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Approved by WBERC	Actual
(3)	**Incentive for Transmission**				
(i)	Annual Availability		99.92%		99.93%
(ii)	Target Availability		99.75%		99.75%
(iii)	Excess availability over Target, if >0	iii = (i - ii)	0.17%		0.18%
(iv)	Annual Transmission Charges, excluding incentive and gain sharing		189237.31		188133.54
(v)	Incentive for additional availability	(v)= (iv x iii)	322.51		340.34

Form 1.24: Benefits passed on to consumers.

Form 1.24: Benefits passed on to consumers				FY 2023-24
		INR Lakh		
Ref.	Particulars	Projected	Approved by WBERC	Actual
1	Share of savings arising out of swapping of Foreign Debt and Equity	NOT APPLICABLE		
2	Share of savings arising out of restructuring of capital Cost in terms of Debt Equity Ratio during the tariff period			
3	Sharing of excess profit over clear profit			
4	Sharing of Benefit from selling of Power to those other than licensee or any consumer			
5	Sharing of benefit from Carbon Trading			
6	Sharing of benefit from income arising to a generating company from supplying power to any peerson other than licensee			
7	Any other (Specify)			

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Form 1.26: Income other than sale of Energy

Form 1.26: Income other than sale of Energy				FY 2023-24
		INR Lakhs		
Ref.	Particulars	Projected	Approved by WBERC	Actual
A.	Income derived from			
(i)	Rental of meters and other apparatus hired out			
(ii)	Sale and repair of lamp and other apparatus			
(iii)	Transfer Fees (Service connection fees)			
(iv)	Income from Investments and Bank Balances related to Transmission Business	668.23	0.00	814.47
(iv)(a)	Income from Investments and Bank Balances related to SLDC Business			1408.38
(v)	Income from Investments and Bank Balances on Reserve for Unforeseen Exigencies	1026.71	0.00	825.87
(vi)	Surcharge for Late Payments			
(vii)	Income from jobs at consumer's premises			
(viii)	Transmission/Wheeling charges			0.00
(ix)	Reactive energy charge			
(x)	Surcharge under Section 42			
(xi)	Additional Surcharge under Section 42			
(xii)	Other Business Income to the extent to be passed on consumer			0.00
(xiii)	Income from auxiliary services			
(xiv)	Other General receipts arising from and ancillary or incidental to the business of electricity	3041.04		
	Total Income (A (i) to (xiv)	**4735.98**		**3048.72**
	Less: Income on Reserve for Unforeseen Exigencies reinvested	1026.71		825.87
	Less: Income from Investment and bank balances pertaining to SLDC	668.23	0.00	1408.38
	Net Income other than sale of energy and STOA & Scheduling Charges	**3041.04**	**3041.04**	**814.47**
(a)	Scheduling and SLDC Charges	2942.77	1375.10	2670.45
(b)	Short Term Open Access Charges	26158.81	26158.81	30355.18

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Form-B: Details of Depreciation chargeable to revenue account for the year (Year wise)

Form-B: Details of Depreciation chargeable to revenue account for the Year 2023-24

Rs. in Lakhs

Particulars	Opening Balance of Approved Cost of Assets	Cumulative Depreciation and AAD, if any upto preceding year	Additions of Approved Cost of Assets during the year put into use	Assets fully depreciated	Assets to be depreciated during the year	Assets depreciated upto 70%	Value of Assets classified into different rates					Other rates, if any	Land-FH	Total	Retirements of Assets during the year	Closing Balance of Approved Cost of Assets
							3.34%	5.28%	6.33%	12.85%	18.00%					
	1	2	3	4	5=1+3-4	6	7a	7b	7c	7d	7e	7f	7g	8=6+7	9	10=1+3-9
Transmission Assets																
1. Assets prior to cut-off date																
a. Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Depreciation for the year						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2. Assets after cut-off date																
a. Cost	1260973.50	338113.70	136678.29	83309.49	1314342.31	74329.27	71209.88	1139500.22	3649.68	1855.13	3359.11	8615.91	6609.15	1309128.35	5213.96	1392437.83
b. Depreciation for the year						2126.21	2541.53	55826.40	214.57	194.53	258.24	389.10	0.00	61550.57		
Total Cost	1260973.50	338113.70	136678.29	83309.49	1314342.31	74329.27	71209.88	1139500.22	3649.68	1855.13	3359.11	8615.91	6609.15	1309128.35	5213.96	1392437.83
Total Depreciation						2126.21	2541.53	55826.40	214.57	194.53	258.24	389.10	0.00	61550.57		

Note: 1. Depreciation has been calculated as per prescribed rate of WBERC Regulations, 2023 (Fourth Amendment)

2. WBSETCL was mandated by Companies Act, 2013 to present its Financial Statements as per Ind AS from FY 2016-17. For such presentation (as per Ind AS 101) the Fixed Assets were required to be considered at its Carrying Cost (Net Value) as on 01.04.2016. However, the depreciation was to be calculated by applying the approved rates on the original gross value of the Fixed Assets and the same was to be charged to the P/L account. WBSETCL, accordingly continued to calculate Depreciation by applying the rates as mentioned in Tariff Regulations, 2011 on the original cost of Fixed Assets. The same balances were submitted in Form- B of the APR of the respective financial years from 2016-17. The manner of representation chosen by WBSETCL as permitted by Ind AS 101 was disclosed vide Note 35 to the Audited Financial Statements 2016-17(Copy of the relevant note is enclosed for ready reference).

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Detailed reconciliation of such balances from 2016-17 is shown below for ready reference: -

FY	As per AS				Closing GFA presented Financial Statements as per Ind AS	Depreciation for the year as per AS	Depreciation for the year in the Financial Statement as per Ind AS
	Opening GFA	Additions during the year	Adjustment	Closing GFA			
2016-17	665435.55	59332.71	0	724768.26	540335.75	19577.81	19577.81
2017-18	724768.26	97,185.08	5311.247	816642.093	6,32,817.93	21310.52	21310.52
2018-19	816642.093	107580.51	9.87	924212.733	7,41,076.89	26059.26	26059.26
2019-20	924212.733	77086.76	0	1001299.493	8,18,163.65	28690.57	28690.57
2020-21	1001299.493	75207.24	186.83	1076319.903	8,93,184.06	30366.77	30366.77
2021-22	1076319.903	71031.16	0	1147351.063	9,64,215.22	31804.61	31804.61
2022-23	1147351.063	124637.61	11015.16	1260973.513	10,77,837.67	35017.27	35017.27
2023-24	1260973.513	136678.29	5213.96	**1392437.843**	**12,09,302.00**	61550.58	61550.58
Total		**748739.36**	**21737.067**			**254377.39**	**254377.39**

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b) RECONCILATION between AS and IND AS FINANCIAL STATEMENTS for the period 2017-18 to 2023-24

Asset Schedule presented in Financial Statements following 'Ind AS' requirement

	Gross Asset [A]	Addition 16-17 to 23-24 [B]	Adjustment 16-17 to 23-24 [C]	Gross Asset [D=A+B-C]	Accumulated Depreciation [E]	Depreciation 16-17 to 23-24 [F]	Adjustment 16-17 to 23-24 [G]	Accumulated Depreciation [H=E+F-G] 16-17 to 23-24	Net Asset [I = D-H]
	31.03.2016			31.03.2024	31.03.2016			31.03.2024	31.03.2024
Land & Land Rights	6239.65	7567.26	0.00	13806.91	0.00	595.78	0.00	595.78	13211.13
Buildings	23771.71	38907.27	44.10	62634.88	632.03	9265.54	1.84	9895.73	52739.14
Plant & Equipment	449917.84	698535.70	20396.47	1128057.07	16038.79	242605.39	976.33	257667.86	870389.22
Vehicles	6.02	0.00	0.00	6.02	0.00	0.00	0.00	0.00	6.02
Furniture and Fixtures	636.46	996.09	-0.21	1632.76	39.63	528.10	0.03	567.70	1065.05
Office Equipment	338.39	2042.99	0.04	2381.34	29.84	872.79	0.18	902.45	1478.88
Spare Units / Service Units	93.00	15.16	0.00	108.16	1.93	20.56	0.00	22.48	85.68
Intangible Asset	0.00	674.88	0.00	674.88	0.00	489.03	0.00	489.03	185.85
TOTAL	**4,81,003.08**	**7,48,739.34**	**20,440.40**	**12,09,302.01**	**16,742.22**	**2,54,377.20**	**978.38**	**2,70,141.04**	**9,39,160.98**

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Asset Schedule upto 31.03.2024 considering Orginal Cost of Fixed Assets

	Gross Asset [A]	Addition 16-17 to 23-24 [B]	Adjustment 16-17 to 23-24 [C]	Gross Asset [D=A+B-C]	Accumulated Depreciation [E]	Depreciation 16-17 to 23-24 [F]	Adjustment 16-17 to 23-24 [G]	Accumulated Depreciation [H=E+F-G] 16-17 to 23-24	Net Asset [I = D-H]
	31.03.2016			31.03.2024	31.03.2016			31.03.2024	31.03.2024
Land & Land Rights	6239.65	7567.26	0.00	13806.91	0.00	595.78	0.00	595.78	13211.13
Buildings	34150.93	38907.27	45.45	73012.74	11011.25	9265.54	1.50	20275.29	52737.45
Plant & Equipment	623129.80	698535.70	21691.58	1299973.92	189250.75	242605.39	2273.52	429582.62	870391.30
Vehicles	60.20	0.00	0.00	60.20	54.18	0.00	0.00	54.18	6.02
Furniture and Fixtures	859.56	996.09	0.00	1855.65	262.74	528.10	0.00	790.84	1064.81
Office Equipment	888.28	2042.99	0.00	2931.27	579.74	872.79	0.00	1452.53	1478.74
Spare Units / Service Units	107.10	15.16	0.00	122.26	16.03	20.56	0.00	36.59	85.68
Intangible Asset	0.00	674.88	0.00	674.88	0.00	489.03	0.00	489.03	185.85
Figure as per Accounts	**6,65,435.53**	**7,48,739.34**	**21,737.03**	**13,92,437.83**	**2,01,174.67**	**2,54,377.20**	**2,275.02**	**4,53,276.85**	**9,39,160.98**

3. Cumulative Depreciation and AAD figure is after considering APR orders issued for 2007-08 to 2021-22 and actuals for 2022-23 as per Audited Accounts.

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Form -C: Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)

WEST BENGAL STATE ELELCTRICITY TRANSMISSION COMPANY LIMITED															
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2023-24															
(INR Lakh)															
Sl No.	Source of Loans	Original Amount of Loan	Cumulative amount of Loan drawal		Cumulative Repayment up to the preceding year = Depreciation + AAD	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Repayment Due amount / date	Fresh drawal if any Amount / date	Interest Paid / Payable				Balance at the close of the year	Remarks if any
			(COD of asset)	(Work in Progress)						Normal	Penal	Rebate	Total		
1	2	3	4	5	6	7=4-6	8	9	10	11	12	13	14	15 = 7 - 9 +10	16
A	On Capital Accounts														
	1 State Govt.	117284.62	50210.98	0.00	4850.50	45360.48		4850.50	0.00	3833.19	0.00	0.00	3833.19	40509.98	
	2 REC Ltd.	167232.94	147203.51	0.00	36625.04	110578.47		35278.78	0.00	7853.57	0.00	0.00	7853.57	75299.69	
	3 PFC Ltd.	10680.5	6942.33	0.00	1068.05	5874.28		1068.05	0	446.47	0.00	0.00	446.47	4806.23	
	4 LICI	14663.42	3693.66	0.00	1231.22	2462.44		1231.22	0	33.22	0.00	0.00	33.22	1231.22	
	5 NABARD	96851.33	76344.10	0.00	4694.8	71649.30		5977.9	3396	6311.64	0.00	0.00	6311.64	69067.40	
														0.00	
	Term Loans from Banks														
	1 PNB	30000	29999.99	0.00	1.15	29998.84		26.12	36184	3395.87	0.00	0.00	3395.87	66156.72	
	2 HUDCO	8923.00	2868.10	0.00	1274.72	1593.38		1274.71	0	102.89	0.00	0.00	102.89	318.67	
	3 SBI	73665.43	73544.16	0.00	511.95	73032.21		7581.12	36898.88	8161.16	0.00	0.00	8161.16	102349.97	

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	Total on Capital Account	**519301.24**				**340549.40**		**57288.40**	**76478.88**	**30138.01**			**30138.01**	**359739.88**	
	Weighted Average Interest = Total interest at normal rate / {(Opening Loan balance + Closing Loan balance)/2}						**8.61%**								
B	**Loan on Working Capital**														
	1 Canara Bank & HDFC	32500.00	0.00			0.00				181.54	0.00	0.00	181.54	2577.17	
	2. Source 2														
	.....														
	Total on Revenue Account	32500.00	0.00			0.00		0.00	0.00	181.54	0.00	0.00	181.54	2577.17	
	Weighted Average Interest = Total interest at normal rate / {(Opening Loan balance + Closing Loan balance)/2}						**14.09%**								
D	**Overall Actual (A+B)**	**551801.24**				**340549.40**		**57288.40**	**76478.88**	**30319.55**			**30319.55**	**362317.05**	
	Notes														
	1. Loan bearing different interest rates and terms should not be clubbed even if from same sources														
	2. Loans with Variable rate o interest should be clearly identified with the mention of base date rates														
	3. In case of foreign currency loans, the exchange rates adopted at opening balance, closing balance, and repayments should be mentioned. The base rate of exchange on the date of drawal of Capital loan should be indicated														
	4. If loan is taken from a group of company or subsidiary etc., the same should be justified														
	5. Any rate of interest which is above SBI MCLR should be fully justified along with necessity of the loan														
	6. The details of fresh drawal of capital loan may be enclosed along with detailed justifications, purpose and supporting cash flow which necessitated the drawal of loan along with investments made or proposed and average bank balances														
	7. Any default in loan repayment of loan may also be suitbale expalined along with relevant details Rebate for prompt payment etc. or penalty for delayed / non-payment to be disclosed separately.														

GOUTAM DUTTA
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Form 5 (i): VOLTAGE FLUCTUATION

Period	First six months of previous year (2023-24)		Last six months of previous year (2023-24)		Corrective Measures Proposed
	Percentage of time when Voltage was		Percentage of time when Voltage was		
	Below	Above	Below	Above	
At 33 kV side of Transformer (take off point of 33 KV bus)	9%	6%	9%	6%	
	0.13%	3.15%	0.10%	2.13%	
At EHT bus-66kV Bus	Below	Above	Below	Above	
	12.5%	10%	12.5%	10%	
	0.08%	0.00%	0.00%	0.00%	
At EHT bus-132kV Bus	0.00%	0.00%	0.04%	0.00%	
At EHT bus-220kV Bus	0.00%	0.00%	0.00%	0.00%	
At EHT bus-400kV Bus	0.00%	0.74%	0.00%	0.56%	

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Form 5 (ii): FREQUENCY EXCURSION

Period	First six months * of previous year Percentage of time when System Frequency was		Last six months ** of previous year Percentage of time when System Frequency was		First six months *** of current year Percentage of time when System Frequency was		Corrective measures proposed to maintain system frequency within limits
	Below	Above	Below	Above	Below	Above	
	48.5 C/S	51.5 C/S	48.5 C/S	51.5 C/S	48.5 C/S	51.5 C/S	
2023-24	NIL	NIL	NIL	NIL	NIL	NIL	The system frequency is now the frequency of pan-India grid. Corrective measures are taken in line with provisions in appropriate regulations and as advised by ERLDC/NLDC

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Form 5 (iv): FAILURE OF TRANSFORMERS (NOS)

Sl. No.	PERIOD	First six months of previous year (2023-24)			Last six months of previous year (2023-24)		
	ITEMS	No of Failures	Total No. Installed	% Failure	No of Failures	Total No. Installed	% Failure
1	EHT Transformers	2	540	1.06%	0	540	0.00%
	i) AUTO	1	122	0.82%	0	122	0.00%
	ii) POWER	1	418	0.24%	0	418	0.00%
2	Power Transformers (HT)	0	194	0.00%	1	194	0.52%

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Form 5 (v): MAJOR SYSTEM DISTURBANCE (GRID DISTURBANCE)

* No Major grid Disturbance Occurred from 01.04.2024- 30.09.2024				
Sl. No.	**Period**	**First six months of previous year**	**Last six months of previous year**	**First six months of current year**
1.	No. of occurrences	**NIL**	**NIL**	**NIL**
2.	Total duration of Interruption			
3.	Estimated unserved energy due to such interruptions			
	(Load Prior to the disturbance x No. of Hours of Interruption)			
4.	No. of occasions when system was isolated from the Region Grid due to system disturbance affecting power supply in the system			
5.	No. of occasions when system remained stable after being isolated from Grid due to system disturbance			
6.	Remedial Measures to prevent Grid system disturbance			

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Form 5(x): Status of Demand

(Average of daily State peak Demand includes WBSEDCL, IPCL and supply to CESC)					
Sl. No	**Month - Year**	**Average of Daily Peak Demand (inclusive of load shedding)**	**Average of Daily Peak Demand met**	**Shortfall**	**Reasons**
		MW	MW	MW	
		(1)	(2)	(1) - (2)	
A	**ACTUAL**				
	FY 2023-24				
1	April	7793.00	7789.00	4.00	
9	May	8026.00	8017.00	9.00	
10	June	8742.00	8732.00	10.00	
11	July	8644.00	8643.00	1.00	
12	August	8092.00	8090.00	2.00	
13	September	8036.00	8035.00	1.00	
14	October	7071.00	7069.00	2.00	
15	November	5943.00	5936.00	7.00	
16	December	5446.00	5444.00	2.00	
17	January	5942.00	5942.00	0.00	
18	Feberuary	6064.00	6063.00	1.00	
19	March	6890.00	6888.00	2.00	

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Form 5 (vi): ELECTRICAL ACCIDENTS

PERIOD	First six months of 2023-24				Last six months of 2023-24				Corrective Measures Proposed to Avoid Accidents
	No. of Accidents		No. of Accidents		No. of Accidents		No. of Accidents		
	FATAL		NON - FATAL		FATAL		NON - FATAL		
Items	Human	Animal	Human	Animal	Human	Animal	Human	Animal	
									Use of backup safety arrangement/ equipment is suggested during work
1	1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	

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(66)

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Annexure-1

Contribution Towards Terminal Benefits

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M.R. PAUL & CO.

CHARTERED ACCOUNTANTS.

Certificate No: CERT/WBSETCL-ACCTS/2024-25/03 Dated: 23/11/2024

We have verified the books of account and records of West Bengal State Electricity Transmission Company Limited having its Registered Office at 9th Floor, Bidyut Bhavan, Sector-II, Bidhanagar, Kolkata-700091 and certify that the amount of **₹ 8981.80 lakhs** included in Note 20 (Sl No.b) of the Financial Statements for the year ended 31st March, 2024 as ' *Contribution to Provident and Other Funds'* and the amount of **₹ 5365.74 lakhs** recognised as **'Other Comprehensive Income'** and duly provided for in the Accounts of the Company comprises of the following details .

₹ in Lakh

	Categories of Expenses booked	**2023-24**	
1	Pension Fund		
	a) For Employees of DPL on Deputation at TCL	-	
	b) For Employees of TCL		
	i) WBSETCL Employees Pension Fund - as per Actuary Valuation as on 31.03.2024	6314.14	
	ii) Other Contribution	0.03	6314.17
2	Gratuity Fund		
	a) For Employees of DPL on Deputation at TCL		
	i) Employees of DPL on Deputation - as per Actuary Valuation as on 31.03.2024	78.28	
	ii) Other Contribution	8.44	
	b) For Employees of TCL		
	i) WBSETCL Employees Gratuity Fund - as per Actuary Valuation as on 31.03.2024	899.06	
	ii) Other Contribution	5.20	990.98
3	Provident Fund		
	a) For Employees of DPL on Deputation at TCL	94.02	
	b) For Employees of TCL	1582.63	1676.65
	TOTAL		**8981.80**
Less: Other Comprehensive Income			
Gratuity-DPL - as per Actuary Valuation as on 31.03.2024		43.37	
Gratuity-TCL - as per Actuary Valuation as on 31.03.2024		10.24	
Pension-TCL - as per Actuary Valuation as on 31.03.2024		5312.13	**5365.74**
Net Amount of Terminal Benefit			**3616.06**

M.R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

Continued to Pg2

OFFICE: 53,NETAJI SUBHAS ROAD,ROOM NO.:9&19A,KOLKATA-700001.
PHONE: 2230-6398 (O), 9903101732 (M), 9831331070 (M)
EMAIL: partha_pratim_paul_2@hotmail.com / capppaul@gmail.com

GOUTAM DUTTA
ADDL. CHIEF ENGINEER

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS.

Continued from Pg1

The details of amount deposited by the Company during the financial year 2023-24 and after the completion of Statutory audit of the accounts within the scheduled date of deposition (i.e. 30.09.2024) to different terminal funds (Pension and Gratuity Trust Funds) for the year 2023-24 is annexed to this certificate. We further certify that there is no shortfall in payment of the actuarial valuations of the liabilities on account of Pension Fund, Gratuity Fund to the respective Trust Funds and the employer's contribution to the Provident Fund (EPFO).

For M. R. Paul & Co.
Chartered Accountants
Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

UDIN: 24064911BKGXOO7454

OFFICE: 53,NETAJI SUBHAS ROAD,ROOM NO.:9&9A,KOLKATA-700001.
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Annexure-2

Table 10: Reconciliation of Amounts Paid by WBSETCL and Claims in APR Orders for Various Years

From APR order WBPDCL				From APR order WBSETCL			
Year	Rs. Lakh	Case No.	Order Date	Year	Rs. in Lakh	CASE No.	Order Date
2007-08	3594.47	APR-9/08-09	28.05.2009	2007-08	3525.3	APR-10/08-09	28.05.2009
2008-09	3446.38	APR – 17 / 09 – 10	26.07.2010	2008-09	3446.38	APR – 13 / 09 – 10	26.07.2010
2009-10	3664.94	APR – 23 / 10 – 11	21.11.2012	2009-10	4525.84	APR – 21 / 10 – 11	30.08.2012
2010-11	3517.44	APR – 27 / 11 – 12	21.11.2012	2010-11	5015.59	APR – 26 / 11 – 12	19.10.2012
2011-12	3804.47	APR – 31 / 12 – 13	05.09.2013	2011-12	5573.62	APR – 32 / 12 – 13	09.09.2013
2012-13	3563.22	APR – 39 / 13 – 14	21.07.2014	2012-13	7770.06	APR – 37 / 13 – 14	10.06.2014
2013-14	3911.83	APR – 45 / 14 - 15	24.08.2017	2013-14	6242.88	APR- 42 / 14-15	20.07.2020
2014-15	4247.83	APR – 50 / 15 - 16	29.05.2022	2014-15	3563.78	APR- 51 / 15-16	28.06.2021
2015-16	3263.33	APR – 56 / 15 - 16	30.05.2022	2015-16	5343.48	APR- 57 / 16-17	28.04.2022
2016-17	2255.66	APR – 62 / 17 - 18	13.07.2022	2016-17	4676.26	APR- 66 / 17-18	28.04.2022
2017-18	1549.02	APR – 72 / 18 - 19	22.09.2022	2017-18	4676.26	APR- 69 / 18-19	28.04.2022
				2018-19	4676.26	APR- 84 / 20-21	19.07.2022
				2019-20	3012.31	APR- 85 / 21-22	28.07.2022
				2020-21	5220.88	APR- 87 / 21-22	11.12.2023
				2021-22	1539.93	APR- 105 / 21-22	03.01.2024

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Annexure-3

Income Tax

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REGULATORY AFFAIRS CELL

धारा 143(1) के तहत सूचना

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

नाम : वॅस्ट बंगाल स्टेट एलेक्ट्रीसिटी ट्रान्समिशन कम्पनी लिमिटेड
पता : ब्लॉक डज सेक्टर 2 बिद्युत भवन, सेच भवन एस.ओ सल्ट लेक, नोर्थ 24 परगनस वॅस्ट बंगाल 700091 इंडिया
फ़ोन: 91-9434910292

स्थायी खाता संख्या : AAACW6952G | निर्धारण वर्ष : 2024-25 | पावती सं. : 657419931281024 | पत्र संदर्भ संख्या : CPC/2425/A6/520590960

निर्धारण वर्ष 2024-25 के लिए आपके केस में प्रतिदाय निर्धारित हुआ है

* प्रतिदाय की राशि:	₹ 26,55,43,220	प्रतिदाय अनुक्रम सं.:	0

ITR फॉर्म का प्रकार	फाइलिंग की दिनांक	सूचना आदेश की दिनांक	
ITR6 मूल	28/10/2024	01/11/2024	
नियत दिनांक	**विस्तारित नियत दिनांक**	**स्थिति**	**आवासीय स्थिति**
31/10/2024	31/10/2024	Public company	Resident

आयकर विवरणी का विवरण

क्र.सं.	विवरण	रिपोर्टिंग शीर्ष	राशि (₹ में) करदाता द्वारा प्रदान किया गया	धारा 143(1) की गणना के अनुसार
01	कराधान विकल्प	115BAA का विकल्प चुना	Yes	Yes
02	आय का विवरण	कुल आय	6,16,43,85,190	6,16,43,85,190
03	कर का विवरण	राहत के बाद कर दायित्व	1,55,14,52,465	1,55,14,52,465
04	ब्याज और देय शुल्क	कुल ब्याज और शुल्क (234A, 234B, 234C और 234F)	54,76,356	54,76,356
05	पूर्व संदत्त कर	कुल भुगतान किया गया कर (अग्रिम कर, टी डी एस ,टी सी एस , स्व-मूल्यांकन कर)	1,81,22,58,841	1,81,22,58,841
06	प्रतिदाय का विवरण	प्रतिदाय राशि (244A के ब्याज सहित)	25,53,30,020	26,55,43,220

* नोट: सूचना प्राप्त होने की तारीख से 15 दिनों के भीतर रिफंड आपके बैंक खाते में जमा होने की उम्मीद है। कृपया ध्यान दें कि इसतरह का क्रेडिट आपके बैंक खाते के पूर्व-सत्यापन, धनवापसी के लिए नामांकित और बैंक खाते से जुड़े पैन के अधीन है।
* कृपया नीचे रिफंड नोट देखें

केंद्रीकृत प्रसंस्करण केंद्र
आयकर विभाग
बेंगलुरु

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REGULATORY AFFAIRS CELL

धारा 143(1) के तहत सूचना

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

नाम : वॅस्ट बंगाल स्टेट एलेक्ट्रसिटी ट्रान्समिशन कम्पनी लिमिटेड

स्थायी खाता संख्या : AAACW6952G | निर्धारण वर्ष : 2024-25 | पावती सं. : 657419931281024 | पत्र संदर्भ संख्या : CPC/2425/A6/520590960

राशि (₹ में)

क्र.सं.	विवरण	रिपोर्टिंग शीर्ष	करदाता द्वारा प्रदान किया गया	धारा 143(1) की गणना के अनुसार
01	आय के शीर्ष	घर संपत्ति शीर्ष के तहत आय	0	0
02		कारोबार या व्यवसाय से लाभ और अभिलाभ शीर्ष के तहत आय	5,83,89,34,185	5,83,89,34,185
03		पूँजी अभिलाभ शीर्ष के तहत आय	0	0
04		अन्य स्रोतों के तहत आय	32,54,51,000	32,54,51,000
05		अंतरा शीर्ष समायोजन	0	0
06		कुल (अंतरा शीर्ष समायोजन के बाद) [6=(1+2+3+4)]	6,16,43,85,185	6,16,43,85,185
07		6 के विरूद्ध वर्तमान वर्ष की हानि का समायोजन	0	0
08		वर्तमान वर्ष की हानि के बाद शेष [8=(6 - 7)]	6,16,43,85,185	6,16,43,85,185
09		8 के विरूद्ध आगे लाई गई हानि का समायोजन	0	0
10		कुल सकल आय [10=(8-9)]	6,16,43,85,185	6,16,43,85,185
11	विशेष आय	(i) धारा 115BBE के तहत विशेष दर पर कर प्रभार्य आय	0	0
		(ii) धारा 115BBE के अलावा विशेष दर पर कर प्रभार्य आय	0	0
12	अध्याय VI A के तहत कटौती	a) अध्याय VI-A के भाग-B	0	0
		(b) अध्याय VI-A का भाग-C	0	0
		(c) कुल (12a + 12b)	0	0
13		धारा 10AA के तहत कटौती	0	0
14		कुल आय [14={10-12(c)-13}]	6,16,43,85,190	6,16,43,85,190
15		विशेष दरों पर कर प्रभार्य आय	0	0
16		सामान्य दरों पर कर प्रभार्य आय (14-15)	6,16,43,85,190	6,16,43,85,190
17		कुल कृषि आय	0	0
18		आगे ले जाई गयी वर्तमान वर्ष की हानि	0	0
19		धारा 115JB के तहत मान्य कुल आय	0	0
20	धारा 115JB के तहत कर का विवरण	धारा 115JB के तहत मान्य कुल आय पर देय कर	0	0
21		ऊपर 20 पर अधिभार	0	0
22		क्र. सं. (20+21) पर स्वास्थ्य और शिक्षा उपकर @ 4%	0	0
23		धारा 115JB के तहत कुल देय कर [23=(20+21+22)]	0	0
24	कुल आय पर देय कर	सामान्य दरों पर क्र. सं. 16 पर कर	1,35,61,64,742	1,35,61,64,742
25		(i) धारा 115BBE	0	0
		(ii) धारा 115BBE के अलावा विशेष आय पर कर	0	0
26		कुल आय पर देय कर [26=(24+25(i)+25(ii))]	1,35,61,64,742	1,35,61,64,742
27		ऊपर 26 पर अधिभार		
		(i) धारा 115BBE के तहत देय मानी गई आय पर 25% कर	0	0
		(ii) [पर [(26)) – (अनुसूची एसआई के 16(ii)]	13,56,16,474	13,56,16,474
		(iii) कुल (i + ii)	13,56,16,474	13,56,16,474
28		स्वास्थ्य और शिक्षा उपकर @ 4% की दर से (26 +27(iii)) पर	5,96,71,249	5,96,71,249
29		सकल कर देयता [29=(26+27(iii)+28)]	1,55,14,52,465	1,55,14,52,465
30		सकल देय कर (23 या 29 में से जो भी अधिक हो)	1,55,14,52,465	1,55,14,52,465

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

धारा 143(1) के तहत सूचना

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

नाम : वेस्ट बंगाल स्टेट एलेक्ट्रिसिटी ट्रान्समिशन कम्पनी लिमिटेड

स्थायी खाता संख्या : AAACW6952G | निर्धारण वर्ष : 2024-25 | पावती सं. : 657419931281024 | पत्र संदर्भ संख्या : CPC/2425/A6/520590960

राशि (₹ में)

क्र.सं.	विवरण	रिपोर्टिंग शीर्ष	करदाता द्वारा प्रदान किया गया	धारा 143(1) की गणना के अनुसार
31		पूर्व के वर्षों में भुगतान किए गए कर का धारा 115JAA के तहत क्रेडिट (यदि 29, 23 से अधिक है)	0	0
32		धारा 115JAA के तहत क्रेडिट के बाद देय कर (30-31)	1,55,14,52,465	1,55,14,52,465
33	कर राहत	धारा 90/90A	0	0
34		धारा 91	0	0
35		कुल [35=(33+34)]	0	0
36	आयकर देय	कुल कर देय [36=(32-35)]	1,55,14,52,465	1,55,14,52,465
37	ब्याज और देय शुल्क	(a) धारा 234A के तहत ब्याज	0	0
		(b) धारा 234B के तहत ब्याज	0	0
		(c) धारा 234C के तहत ब्याज	54,76,356	54,76,356
		(d) धारा 234F के तहत शुल्क	0	0
		(e) कुल ब्याज और देय शुल्क [37e=(37(a)+37(b)+37(c)+37(d))]	54,76,356	54,76,356
38		कुल दायित्व [38=(36+37e)]	1,55,69,28,821	1,55,69,28,821
39	पूर्व संदत्त कर	(a) अग्रिम कर	1,68,74,00,000	1,68,74,00,000
		(b) टी डी एस	12,48,26,159	12,48,26,159
		(c) टी सी एस	32,682	32,682
		(d) स्वत: निर्धारित कर	0	0
		(e) भुगतान किया गया कुल कर [39e=(39(a)+39(b)+39(c)+39(d))]	1,81,22,58,841	1,81,22,58,841
40	प्रतिदाय	प्रतिदाय राशि [40=(39e-38)]	25,53,30,020	25,53,30,020
41		करदाता को विलंब श्रेय (महीनों में)	N/A	0
42		धारा 244A के तहत प्रतिदाय पर ब्याज (क्रम संख्या 41 पर विचार करने के बाद क्रम संख्या 40 के तहत प्रतिदाय राशि पर)	N/A	1,02,13,200
43		धारा 244A के तहत भुगतान किए गए ब्याज पर टी डी एस की कटौती (क्रम संख्या 42 पर) – केवल अनिवासी के लिए	N/A	
44		कुल आयकर प्रतिदाय [44=(40+42-43)]/		26,55,43,220
45	कम: धारा 245(1) के तहत प्रक्रिया का पालन करने के बाद पिछले निर्धारण वर्ष (वर्षों) की मांग (मांगों) और धारा 220(2) के तहत देय ब्याज के खिलाफ समायोजित प्रतिदाय की राशि।			0
46	प्रतिदाय योग्य कुल राशि [46=(44-45)]			26,55,43,220

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ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

धारा 143(1) के तहत सूचना

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

नाम : वेस्ट बंगाल स्टेट एलेक्ट्रिसिटी ट्रान्समिशन कम्पनी लिमिटेड

स्थायी खाता संख्या : AAACW6952G | निर्धारण वर्ष : 2024-25 | पावती सं. : 657419931281024 | पत्र संदर्भ संख्या : CPC/2425/A6/520590960

** प्रतिदाय नोट:

1. आपका पैन आधार के साथ लिंक न होने की वजह से यदि आपके पैन को निष्क्रिय के रूप में चिन्हित कर दिया गया है तो धारा 114AAA के साथ पठित आयकर अधिनियम, 1961 की धारा 139AA के अनुसार, इस सूचना आदेश के अनुसार निर्धारित प्रतिदाय और धारा 244A के तहत ब्याज रोक कर रखा जाएगा। कृपया नीचे दिए गए पथ की सहायता से अपने आधार को पैन के साथ लिंक करें: https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar

   ध्यान दें: यदि आपका पैन आपके आधार से पहले से ही लिंक है, तो उम्र दी गयी जानकारी आपके लिए लागू नहीं होती।

2. धारा 244A के तहत ब्याजसहित इस सूचना में निर्धारित धनवापसी, धारा 245(1) के तहत बकाया मांग (मांगों), यदि कोई हो, के समायोजन के अधीन है और शेष राशि की वापसी, यदि कोई हो, के प्रावधानों के अनुसार रोकी गई है। धारा 245(2), यदि लागू हो।

3. आपके बैंक खाते में रिफ़ंड क्रेडिट करने के लिए, आपको ई-फ़ाइलिंग पोर्टल पर अपने बैंक खाते को सत्यापित करने के बाद उसका नामांकन करना होगा। आप ई-फ़ाइलिंग पोर्टल (www.incometax.gov.in)पर लॉगइन करने के बाद ''मेरी प्रोफ़ाइल''अनुभाग में जाकर अपने बैंक खाते को सत्यापित कर सकते हैं और फिर उसका नामांकन कर सकते हैं।

4. आपके द्वारा नामांकित खाते में आपके रिफ़ंड की राशि को रिफ़ंड बैंकर, अर्थात भारतीय स्टेट बैंक (एस.बी.आई.) के माध्यम से रिफ़ंड किया जाएगा। आमतौर पर नामांकित बैंक खाते में रिफ़ंड की राशि क्रेडिट होने में 15 दिनों से अधिक का समय नहीं लगता है।

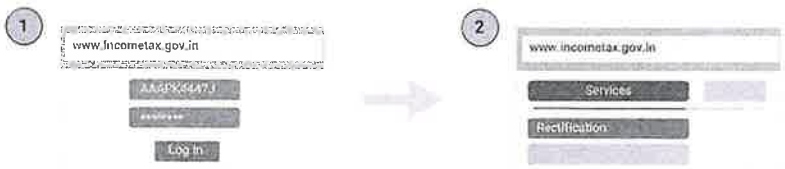
5. आप ई-फ़ाइलिंग पोर्टल (www.incometax.gov.in) पर 'अपने रिफ़ंड की स्थिति जानें'' कार्यक्षमता पर, अपने रिफ़ंड की स्थिति की जाँच कर सकते हैं। यहाँ आपके रिफ़ंड के लिए रिफ़ंड बैंकर द्वारा शुरू की गयी रिफ़ंड प्रक्रिया की विशिष्ट लेन-देन संदर्भ संख्या (यू.टी.आर.एन.) भी प्रदर्शित की जाएगी। अपने रिफ़ंड की स्थिति जानने के लिए आप रिफ़ंड बैंकर (एस.बी.आई.) हेल्पलाइन नंबर 18004259760 पर भी संपर्क कर सकते हैं।

6. यदि आपका रिफ़ंड आपके द्वारा नामांकित बैंक खाते में 15 दिनों के भीतर क्रेडिट नहीं होता है, तो इसका कारण जानने के लिए उम्र दिये गए यू.टी.आर.एन. के साथ अपनी बैंक शाखा को संपर्क करें। आपके नामांकित बैंक खाते में रिफ़ंड राशि जमा न हो पाने के कई कारण हो सकते हैं जैसे खाता मौजूद नहीं होना, खाते में क्रेडिट फ्रीज़, अमान्य खाता संख्या, अवरुद्ध खाता, निष्क्रिय खाता, इत्यादि। कृपया अपनी बैंक शाखा द्वारा दी गई सलाह के अनुसार समस्या के समाधान के लिए आवश्यक कदम उठाएँ।

7. कृपया आपके नामांकित बैंक खाते की समस्या हल होने के बाद ही ई-फ़ाइलिंग पोर्टल पर रिफ़ंड दोबारा जारी करने का अनुरोध जमा करें।

8. यदि इस सूचना के किसी भी भाग में सुधार करने की आवश्यकता है, तो आप आयकर अधिनियम 1961 की धारा 154 के तहत सुधार हेतु अनुरोध कर सकते हैं।

To file a Rectification Request



Log on to www.incometax.gov.in with your PAN Number and Password.

Click on 'Rectification' under 'Services' tab.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED
Address : BLOCK DJ SECTOR 2 BIDYUT BHAVAN, SECH BHAWAN S.O SALT LAKE, NORTH 24 PARGANAS West Bengal 700091 INDIA

Ph : 91-9434910292

नाम: वॅस्ट बंगाल स्टेट एलेक्ट्रीसिटी ट्रान्समिशन कम्पनी लिमिटेड
पता: ब्लॉक डज सेक्टर 2 बिद्युत भवन, सेच भवन एस.ओ सल्ट लेक, नोर्थ 24 परगनस वॅस्ट बंगाल 700091 इंडिया

फ़ोन: 91-9434910292

PAN : AAACW6952G | AY : 2024-25 | Ack. No. : 657419931281024 | DIN : CPC/2425/A6/520590960

You have a Refund for A.Y. 2024-25

* Amount of Refund : ₹ 26,55,43,220	Refund Sequence No : 0

ITR Form Type	Date of Filing	Intimation Order Date	
ITR6 Original	28/10/2024	01/11/2024	
Due Date	**Extended Due Date**	**Status**	**Residential status**
31/10/2024	31/10/2024	Public company	Resident

RETURN DETAILS

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
01	Taxation option	Opted for 115BAA	Yes	Yes
02	Income Details	Total Income	6,16,43,85,190	6,16,43,85,190
03	Tax Details	Tax Liability after relief	1,55,14,52,465	1,55,14,52,465
04	Interest and Fee Payable	Total Interest And Fee (234A, 234B, 234C & 234F)	54,76,356	54,76,356
05	Pre-paid Taxes	Total Taxes Paid (Advance Tax, TDS, TCS, Self Assessment Tax)	1,81,22,58,841	1,81,22,58,841
06	Refund Details	Refund Amount (Including 244A interest)	25,53,30,020	26,55,43,220

*** Note: Refund is expected to be credited to your bank account within 15 days from the date of receipt of intimation. Kindly note that such credit is subject to your bank account being pre-validated, nominated for refund and PAN linked to the bank account.**
**** Please refer the Refund Notes below**

Signature Not Verified

Centralized Processing Center
Income Tax Department
Bengaluru

GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

PAN : AAACW6952G | AY : 2024-25 | Ack. No. : 657419931281024 | DIN : CPC/2425/A6/520590960

Sl.No.	Particulars	Reporting Heads	Amount in ₹ As provided by Taxpayer	As Computed u/s 143(1)
01	HEADS OF INCOME	Income from house property	0	0
02		Profits and Gains from Business or Profession	5,83,89,34,185	5,83,89,34,185
03		Capital Gains	0	0
04		Income from Other Sources	32,54,51,000	32,54,51,000
05		Intra head adjustments	0	0
06		Total (after intra head adjustments) [6=(1+2+3+4)]	6,16,43,85,185	6,16,43,85,185
07		Losses of current year set off against 6	0	0
08		Balance after set off of current year losses [8=(6 - 7)]	6,16,43,85,185	6,16,43,85,185
09		Brought forward losses to be set off against 8	0	0
10		Gross total income [10=(8-9)]	6,16,43,85,185	6,16,43,85,185
11	SPECIAL INCOME	(i) Income chargeable to tax at special rate u/s 115BBE	0	0
		(ii) Income chargeable to tax at special rate other than section 115BBE	0	0
12	DEDUCTIONS UNDER CHAPTER VIA	(a) Part-B of Chapter VI-A	0	0
		(b) Part-C of Chapter VI-A	0	0
		(c) Total (12a + 12b)	0	0
13		Deduction u/s 10AA	0	0
14		Total income [14={10-12(c)-13}]	6,16,43,85,190	6,16,43,85,190
15		Income chargeable to tax at special rates	0	0
16		Income chargeable to tax at normal rates (14-15)	6,16,43,85,190	6,16,43,85,190
17		Net agricultural income	0	0
18		Losses of current year to be carried forward	0	0
19		Deemed total income u/s 115JB	0	0
20	TAX DETAILS U/S 115JB	Tax payable on deemed total income u/s 115JB	0	0
21		Surcharge on above 20	0	0
22		Health and Education Cess @ 4%, on (20+21) above	0	0
23		Total tax payable u/s115JB [23=(20+21+22)]	0	0
24	TAX PAYABLE ON TOTAL INCOME	Tax at normal rates on 16 above	1,35,61,64,742	1,35,61,64,742
25		(i) Tax on 115BBE	0	0
		(ii) Tax on special income other than section 115BBE	0	0
26		Tax Payable on Total Income [26=(24+25(i)+25(ii))]	1,35,61,64,742	1,35,61,64,742
27		Surcharge on above 26		
		(i) 25% of tax on Deemed Income chargeable u/s 115BBE	0	0
		(ii) On [(26)- (16(ii) of schedule SI]	13,56,16,474	13,56,16,474
		(iii) Total (i + ii)	13,56,16,474	13,56,16,474
28		Health and education cess @4% on (26+27(iii))	5,96,71,249	5,96,71,249
29		Gross Tax Liability [29=(26+27(iii)+28)]	1,55,14,52,465	1,55,14,52,465
30		Gross tax payable (higher of 23 or 29)	1,55,14,52,465	1,55,14,52,465
31		Credit u/s 115JAA of tax paid in earlier years (if 29 is more than 23)	0	0

GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

PAN : AAACW6952G | AY : 2024-25 | Ack. No. : 657419931281024 | DIN : CPC/2425/A6/520590960

Sl.No.	Particulars	Reporting Heads	Amount in ₹ As provided by Taxpayer	Amount in ₹ As Computed u/s 143(1)
32		Tax payable after credit u/s 115JAA (30-31)	**1,55,14,52,465**	**1,55,14,52,465**
33	TAX RELIEF	Relief u/s 90/90A	**0**	**0**
34		Relief u/s 91	**0**	**0**
35		Total Tax Relief [35=(33+34)]	**0**	**0**
36	INCOME TAX LIABILITY	Net tax liability [36=(32-35)]	**1,55,14,52,465**	**1,55,14,52,465**
37	INTEREST AND FEE PAYABLE	(a) Interest u/s 234A	**0**	**0**
		(b) Interest u/s 234B	**0**	**0**
		(c) Interest u/s 234C	**54,76,356**	**54,76,356**
		(d) Fee u/s 234F	**0**	**0**
		(e) Total Interest and fee payable [37e=(37(a)+37(b)+37(c)+37(d))]	**54,76,356**	**54,76,356**
38		Aggregate liability [38=(36+37e)]	**1,55,69,28,821**	**1,55,69,28,821**
39	PRE-PAID TAXES	(a) Advance tax	**1,68,74,00,000**	**1,68,74,00,000**
		(b) TDS	**12,48,26,159**	**12,48,26,159**
		(c) TCS	**32,682**	**32,682**
		(d) Self assessment tax	**0**	**0**
		(e) Total Taxes Paid [39e=(39(a)+39(b)+39(c)+39(d))]	**1,81,22,58,841**	**1,81,22,58,841**
40	REFUND	Refund amount [40=(39e-38)]	**25,53,30,020**	25,53,30,020
41		Delay attributable to Taxpayer (in months)	**N/A**	**0**
42		Interest u/s 244A on refund (on item 40 above after considering item 41)	**N/A**	1,02,13,200
43		TDS deducted on interest paid u/s 244A (on item 42 above) - for NON-RESIDENT only	**N/A**	
44		Total income tax refund [44=(40+42-43)]	**N/A**	26,55,43,220
45	Less: Amount of refund adjusted against demand(s) of earlier AY(s) and interest payable under section 220(2) after following due process under section 245(1).			**0**
46	**Net Amount Refundable [46=(44-45)]**			**26,55,43,220**

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Intimation u/s 143(1)

आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

PAN : AAACW6952G | AY : 2024-25 | Ack. No. : 657419931281024 | DIN : CPC/2425/A6/520590960

** Refund Notes:

1. The refund determined as per this intimation order, and the interest u/s 244A thereon will be on hold as per section 139AA of Income Tax Act, 1961 read with rule 114AAA, incase your PAN is marked as inoperative due to not being linked to Aadhaar. Kindly link your Aadhaar with PAN under the following path:
   https://eportal.incometax.gov.in/iec/foservices/#/pre-login/bl-link-aadhaar
   Disclaimer: The above is not applicable if you have already linked your PAN to Aadhaar.

2. The refund determined in this intimation, along with interest u/s 244A is subject to adjustment of outstanding demand(s), if any, u/s 245(1) and withholding of the balance refund, if any, as per the provisions of section 245(2), if applicable.

3. For the purpose of credit of refund to your bank account, it is necessary that you have validated and then nominated your bank account on e-Filing portal. You can validate and then nominate your bank account in the "My Profile" section after log-in to the e-Filing portal (www.incometax.gov.in).

4. The credit of the refund amount to your nominated bank account will be effected through the refund banker, i.e. the State Bank of India (SBI). It normally takes not more than 15 days to get the refund amount credited to your nominated bank account.

5. You may check the status of your refund at the "Know Your Refund Status" functionality on the e-Filing portal (www.incometax.gov.in).It will also display the Unique Transaction Reference Number (UTRN) of your refund transaction initiated by the refund banker. You can also contact the refund banker (SBI) Helpline number 18004259760 to know the status of your refund.

6. In case the refund is not credited to your nominated bank account within 15 days, we advise you to contact your bank branch along with the above UTRN to know the precise reason for the same. There may be multiple reasons for the failure to credit of refund amount to your nominated bank account such as account does not exist, credit freeze in account, invalid account number, blocked account, dormant account, and so on. Please take necessary steps to resolve the issue as advised by your bank branch.

7. Please submit a request for a re-issue of refund on the e-Filing portal only after the issue with your nominated bank account is resolved.

8. If you consider that any part of this intimation requires to be rectified, you may request for a rectification u/s 154 of the Income Tax Act 1961.

To file a Rectification Request



Log on to www.incometax.gov.in with your PAN Number and Password.



Click on 'Rectification' under 'Services' tab.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-4

Unforeseen Exigencies

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS, CBP

(81)

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039 / 2243 4864
E-mail : deandbose1956@gmail.com
1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Ref: DB/UER/23-24

TO WHOMSOEVER IT MAY CONCERN

This is to certify that West Bengal State Electricity Transmission Company Limited (WBSETCL) having its registered office at Vidyut Bhavan, Block-DJ, Sector - II, Bidhannagar, Kolkata-700091 has following details in its Reserve for Unforeseen Exigency which is represented by an earmark investment in Fixed Deposits with Banks.

('₹' in Lakhs)

Year ended	As per Audited Accounts		Actual Investment for Reserve for Unforeseen Exigencies		
	Reserve for Unforeseen Exigencies	Investment in FD with Banks	Principal	Accrued Interest	Total
31.03.2017	6896.73	6481.59	6481.59	346.62	6828.21
Addition	559.67				
31.03.2018	7456.40	6481.59	6481.59	850.33	7331.92
Addition	593.86				
31.03.2019	8050.26	8050.26	7124.80	741.59	7866.39
Addition	638.74				
31.03.2020	8689.00	7124.80	7124.80	1323.60	8448.41
Addition	593.21				
31.03.2021	9282.21	8996.21	7490.38	1505.83	8996.21
Addition	589.26				
31.03.2022	9871.47	9032.68	9032.68	493.86	9526.54
Addition	576.38				
31.03.2023	10447.85	9996.55	9996.55	693.42	10689.97
Addition	825.87				
31.03.2024	11273.72	10619.24	10619.24	823.26	11442.50

This certificate is based on the information and records made available before us and is true to the best of our knowledge and belief.

For DE & BOSE
Chartered Accountants
FRN:302175E

Dasgupta

(CA Tarit Dasgupta)
Partner, M. No. 053380
UDIN:24053380BKHOPI6546

Kolkata
Date: 27/11/2024

(82)

SOUTAN DUTTA
ADDL. CHIEF ENGR. (REGULATORY AFFAIRS)

DE & BOSE KOLKATA Chartered Accountants

Annexure-5

Annual Accounts for SLDC

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

STATUTORY AUDIT REPORT

(FOR THE F.Y.-2023-2024)

OF

STATE LOAD DESPATCH CENTRE

(A UNIT OF W.B.S.E.T.C.L)
DANESH SK. LANE, ANDUL ROAD
HOWRAH-711109

Audited By

Ghosh Basu & Associates
Chartered Accountants
33B, Market Street,
Kolkata-700087

(84)

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Ghosh Basu & Associates
Chartered Accountants

Head Office
33B, Market Street, Kolkata-700087
Mob: 9830533666
Email: ghoshbasuassociates@yahoo.co.in
ghoshbasu.1376@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of STATE LOAD DESPATCH CENTRE, a Unit of W.B.S.E.T.C.Limited of Danesh Sk. Lane, Andul Road, Howarh-711109, which comprise the Balance Sheet as at March 31, 2024, and the Income & Expenditure Account, for the year then ended, and Notes to the financial statements, including a Summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Centre as at 31st March, 2024 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and also in adherence to the Rules and Regulations prescribed by the West Bengal Electricity Regulatory Commission time to time.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) issued by ICAI and also in adherence to the Rules and Regulations prescribed by the West Bengal Electricity Regulatory Commission time to time. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management is responsible for the preparation of the financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control Relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS DEPT.

Head Office
33B, Market Street, Kolkata-700087
Mob: 9830533666
Email: ghoshbasuassociates@yahoo.co.in
ghoshbasu.1376@rediffmail.com

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern, if we conclude that a material uncertainty exists,

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
AFFAIRS CELL

Ghosh Basu & Associates
Chartered Accountants

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ghoshbasu.1376@rediffmail.com

we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For GHOSH BASU & ASSOCIATES
Chartered Accountants

KOLKATA

(Soumi Mitra)
(Partner)
Membership No:066886
UDIN: 24066886BKCXFM7854
FRN:311066E

Place of Signature: Kolkata
Date: 07.11.2024

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

STATE LOAD DESPATCH CENTRE
- A UNIT OF WBSETC LTD.

GANESH SK. LANE, ANDUL ROAD,
HOWRAH - 711109.

BALANCE SHEET AS AT 31ST MARCH, 2024

	Note	2023-24 AMOUNT	2023-24 AMOUNT	2022-23 AMOUNT	2022-23 AMOUNT
SOURCES OF FUNDS					
Fund Balance:-					
Net Surplus	1		31,45,55,964.32		28,87,16,613.32
Deferred Government Grant:-					
Government Grant			1,00,80,000.00		1,00,80,000.00
			32,46,35,964.32		**29,87,96,613.32**
APPLICATION OF FUNDS:-					
Fixed Assets:-	2				
Gross Block		16,38,14,147.78		1,11,12,305.98	
Less: Accumulated Depreciation		56,11,021.63		51,45,088.58	
		15,82,03,126.15		59,67,217.40	
Capital Work in Progress		4,58,02,880.00	20,40,06,006.15	15,42,16,394.99	16,01,83,612.39
Current Assets, Loans & Advances:-					
Cash & Bank Balances	3	2,47,36,00,090.23		2,16,04,91,670.67	
Other Current Assets	4	43,75,33,610.59		14,87,99,939.40	
	(I)	**2,91,11,33,700.82**		**2,30,92,91,610.07**	
Less: Current Liabilities & Provisions					
Staff Related & Other Liabilities And Provisions	5	2,79,05,03,742.65		2,17,06,78,609.14	
	(II)	**2,79,05,03,742.65**		**2170678609.14**	
Net Current Assets	[(I)-(II)]		12,06,29,958.17		13,86,13,000.93
			32,46,35,964.32		**29,87,96,613.32**

The Balance Sheet is that referred to in our report on even date

Dated: 07.11.2024

For GHOSH BASU & ASSOCIATES

Chartered Accountants

CA. Soumi Mitra
Partner
Mem. No:066886
FRN:311066E
UDIN:24066886BKCXFM7854

7/11/24
Chief Engineer,
SLDC, WBSETCL
Howrah-711 109

07/11/24
MANAGER (F & A)
STATE LOAD DESPATCH CENTR
SLDC, HOWRAH
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS.

Certificate no.: CERT/WBSETCL-ACCTS/2024-25/01 Dated: 23/11/2024

Certificate of SLDC Expenses for FY 2023-24

THIS IS TO CERTIFY THAT THE FOLLOWINGS ARE THE HEAD-WISE DETAILS OF EXPENDITURES INCURRED BY SLDC UNIT OF WBSETCL DURING THE FINANCIAL YEAR 2023-2024 AS SHOWN IN THEIR AUDITED FINANCIAL STATEMENTS

Rs. in Lakhs

PARTICULARS	ACTUAL EXPENDITURE AS PER AUDITED STATEMENT OF ACCOUNTS (2023-24)		Note No.
1. CAPITAL EXPENDITURE (Addition As per Fixed Assets Schedule)		1527.02	(i)
TOTAL CAPITAL EXPENDITURE (A)		**1527.02**	
1. ULDC CHARGES		218.69	
2.REPAIR & MAINTENANCE		136.46	
3. ADM. AND GENERAL EXPENDITURE		60.74	
4. FINANCING COST		0.10	(ii)
5. EMPLOYEE COST		557.91	
6. DEPRECIATION		4.66	
TOTAL REVENUE EXPENDITURE (B)		**978.56**	
TOTAL EXPENDITURE (A+B)		**2505.58**	
OTHERS INCOME (INCOME OTHER THAN SLDC HANDLING CHARGES)			
OTHERS INCOME		1616.85	(iii)
TOTAL OTHERS INCOME (C)		**1616.85**	
NET EXPENDITURE / (INCOME) [(A+B)-C]		**888.73**	

i) Capital Expenditure includes Additions to Plant & Machinery of Rs.1509.61 Lakh, Furniture & Fixture of Rs.9.06 Lakh, Office Equipment of Rs.6.54 Lakh and Computer of Rs.1.81 Lakh.

ii) Financing Cost includes Bank charges of Rs. 0.03 Lakh and LC Charges of Rs.0.07 Lakh

Continued to.....Pg2

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PHONE: 2230-6398 (O), 9903101732 (M), 9831331070 (M)
EMAIL: partha_pratim_paul_2@hotmail.com / capppaul@gmail.com

M.R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

GOURAB DUTTA
ADDL. CHIEF ENGINEER

Continued from Pg1

Rs. in Lakhs

iii)	Detailed Breakup of Revenue Income of SLDC	
	Particulars	Amount
	Non-Refundable Application Fees for Open Access	41.10
	Rental from Staff Quarter	5.56
	Recovery of Transport Facilities	0.20
	Rental from Contractors	0.11
	Rebate on ULDC Charges	3.74
	Interest on Fixed Deposit	1382.01
	Interest on Savings & Autosweep Deposit	26.37
	Other Receipts (Power Exchange & Misc. & Others)	-
	Operating & Scheduling Charges (WBSEDCL)	8.87
	Operating & Scheduling Charges (CESC)	9.05
	Operating & Scheduling Charges (Tata Power)	9.14
	Operating & Scheduling Charges (PCBL)	2.92
	Operating & Scheduling Charges (CPL)	3.05
	Operating & Scheduling Charges (IPSC)	7.87
	Operating & Scheduling Charges (IEX)	2.71
	Operating & Scheduling Charges (PXIL)	1.07
	Operating & Scheduling Charges (HEL)	0.01
	Operating & Scheduling Charges (HPEXL)	0.09
	Operating & Scheduling Charges (RPG Power)	0.79
	Operating & Scheduling Charges (Others)	112.19
	TOTAL	**1616.85**

This Certificate is based on the records and documents produced for the purpose.

For M. R. Paul & Co.
Chartered Accountants

Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

UDIN: 24064911BKGXOM3423

OFFICE: *53,NETAJI SUBHAS ROAD,ROOM NO.:9&9A,KOLKATA-700001.*
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GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Annexure-6

No. of Substation Bays

GOUTAM DUTTA
ENGINEER

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039 / 2243-4864
E-mail : deandbose1956@gmail.com

1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Date: 20.11.2024

TO WHOM IT MAY CONCERN

We have checked the attached statement of O & M Expenses data for WBSETCL Transmission system for the year ended on 31st March,2024 with books and records of the company produced to us and based on the information and explanation given to us, we certify that the attached statement is in accordance with the records of the Company.

For DE & BOSE
Chartered Accountants
FRN – 302175E

DE & BOSE Kolkata Chartered Accounts

(CA Swapan Kumar Halder)
Partner
Membership No – 058186
UDIN - **24058186BKASXG7676**

(92)

ADDL. CHIEF GENERAL MANAGER
REGULATORY AFFAIRS CELL

O & M Data for WBSETCL Transmission System

Particulars	FY 2023-24
No. of Sub-Station Bays	
400 KV	96
220 KV	333
132 KV and Below	5125
Length of Transmission Lines (In CKm)	
400 KV Single Circuit (Twin & Triple Conductor)	963.00
400 KV Double Circuit (Twin & Triple Conductor)	1529.512
400 KV Double Circuit (Bundled Conductor)	
400 KV Multi Circuit (Twin & Triple Conductor)	
220 KV Single Circuit (Single Conductor)	874.50
220 KV Double Circuit (Single Conductor)	3176.722
220 KV Multi Circuit (Single Conductor)	
132 KV & below Single Circuit (Single Conductor)	3026.6
132 KV & below Double Circuit (Single Conductor)	6792.54
132 KV & below Multi Circuit (Single Conductor)	184.44

Note:

1) The line length of 132 KV & below Single circuit (Single conductor) has been reduced from FY 2022-23 as asset of 113.527 CKM line, which was constructed as deposit work of WBSEDCL, was handed over to WBSEDCL.

The line length of 37.335 CKM 132 KV & below Single circuit (Single conductor), line has been added during the FY 2023-24.

2) The line length of 4.00 CKM 132 KV & below Double circuit (Single conductor), line which was constructed as deposit work of WBSEDCL, was handed over to WBSEDCL.

The line length of 168.212 CKM, 132 KV & below Double circuit (Single conductor), line has been added during the FY 2023-24.

Dibyendu Adhikary 12/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039 / 2243-4864
E-mail : deandbose1956@gmail.com

1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Auditor's Certificate

We have checked the attached statement of (a) voltage wise numbers of bays in each sub-station as on 31.03.2024 and (b) area office wise Repair and Maintenance cost for the year ended 31st March 2024 of West Bengal State Electricity Transmission Company Limited with books and records of the company produced to us and based on the information and explanations given to us, we certify that the attached statement is in accordance with the records of the company.

For DE & BOSE
Chartered Accountants
FRN - 302175E

DE & BOSE ★ KOLKATA Chartered Accountants

Kolkata
Date:

(CA S. K. Halder)
Partner
Membership No. 058186
UDIN: 24058186BKASNI8888

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Number of Bays in each Sub Stations of WBSETCL on 31.03.2024

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Howrah Area Office	Howrah	220 KV Sub-Station	220KV	11
			220 KV PASS Bay	01
			132KV	16
			33KV	07
			25KV	04
	Bagnan	132 KV GIS	132KV	07
			33KV	17
	Food Park	132 KV Sub-Station	132KV	09
			33KV	11
	Foundry Park	220 KV Sub-Station	220KV	08
			132KV	09
			33KV	15
	Liluah	132 KV Sub-Station	132KV	17
			33KV	18
			25KV	04
	Uluberia	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	13
	Kona	132 KV GIS	132KV	10
			33KV	22
	Jangalpur	220KV GIS	220KV	09
			132KV	08
			33KV	19
Krishnanagar Area Office	Debagram	132 KV Sub-Station	132KV	10
			33KV	15
			11KV	38
	Nazirpur	132 KV GIS	132KV	09
			33KV	12
	Bagula	66 KV Sub-Station	132 KV	07
			33KV	15
			11KV	28
	Krishnanagar	220 KV Sub-Station	220KV	09
			132KV	14
			33KV	22
			11KV	14
	Rejinagar	220 KV Sub-Station	220KV	09
			132KV	14
			33KV	21
	Ranaghat	132 KV Sub-Station	132KV	11
			33KV	21
			25KV	04
			11KV	17
Barasat Area Office	Asokenagar	132 KV Sub-Station	132KV	10
			33KV	21
			25KV	04
	Barasat	220 KV GIS	220KV	11
			132KV	13
			33KV	32
			11KV	16
	Basirhat	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	14
	Bongaon	132 KV Sub-Station	132KV	08
			33KV	22
			11KV	18
	Mahispota	132 KV Sub-Station	132KV	06
			33KV	27
			11KV	08
Behala Area Office	Behala	132 KV Sub-Station	132KV	09
			33KV	23
			11KV	18
	Kakdwip	132 KV Sub-Station	132KV	08
			33KV	18
	Serakol	132 KV Sub-Station	132KV	11
			33KV	14
	Falta	132 KV Sub-Station	132KV	08
			33KV	22
			11KV	12
	Laxmikantapur	220 KV Sub-Station	220KV	06
			132KV	17
			33KV	24
			25KV	00
			11KV	17
	Ramganga	132 KV GIS	132KV	08
			33KV	17
			11KV	10
	Baruipur	220 KV GIS	220KV	07
			132KV	11
			33KV	25

DIBYENDU ADHIKARY
SE (E) (O&M)-I
WBSETCL
12/07/24

SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL
12/7/2024

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

95

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Jeerat Area Office	Jeerat	400 KV Sub-Station	400KV	15
			220KV	17
			132KV	16
	Dharampur	220 KV GIS	220KV	09
			132KV	17
			33KV	26
	Panpur	132 KV GIS	132KV	08
			33KV	23
	Kalyani	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	17
Kasba Area Office	K. L. Complex	220 KV Sub-Station	220KV	05
			132KV	08
			33KV	21
			11KV	09
	Kasba	220 KV Sub-Station	220KV	11
			132KV	15
			33KV	01
	Sonarpur	132 KV Sub-Station	132KV	10
			132KV Pass bay	02
			33KV	09
			25KV	05
	Subhasgram	220 KV Sub-Station	220KV	10
			132KV	10
			33KV	20
			11KV	09
	Renia	132 KV GIS	132KV	09
			33KV	21
	Minakhan	132 KV GIS	132KV	05
			33KV	21
	Sonakhali	132 KV GIS	132KV	05
			33KV	16
SaltLake Area Office	New Town AA-I	132 KV Sub-Station	132KV	08
			33KV	24
			11KV	11
	New Town AA-III	220 KV Sub-Station	220KV	12
			132KV	08
			33KV	31
			11KV	06
	Salt Lake	132 KV Sub-Station	132KV	07
			33KV	31
	Salt Lake	132 KV GIS	132KV	06
			33KV	13
	Salt Lake	Stadium 132 KV GIS	132KV	08
			33KV	16
			11KV	17
	Titagarh	132 KV Sub-Station	132KV	12
			33KV	16
			25KV	04

12/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Berhampore Area Office	Amtala	132 KV Sub-Station	132KV	09
			33KV	13
			11KV	15
	Berhampur	132 KV Sub-Station	132KV	10
			33KV	20
	Dhulian	132 KV Sub-Station	132KV	07
			33KV	11
	Lalgola	132 KV Sub-Station	132KV	08
			33KV	12
	Domkal	132 KV GIS	132KV	07
			33KV	15
	Raghunathgonj	132 KV Sub-Station	132KV	09
			33KV	14
	Sagardighi	220 KV GIS	220KV	09
			132KV	07
			33KV	21
Alipurduar Area Office	Alipurduar	220 KV GIS	220KV	07
			132KV	11
			66KV	03
			33KV	11
	Dinhata	132 KV GIS	132KV	07
			33KV	17
	Hamiltongunj	66 KV Sub-Station	66KV	05
			11KV	18
	Kamakhyaguri	132 KV Sub-Station	132 KV	04
			66KV	00
			33KV	11
			11KV	14
	Hasimara	66 KV Sub-Station	66KV	07
			33KV	06
			11KV	12
	Coochbehar	132 KV Sub-Station	132KV	09
			33KV	21
	Mathabhanga	132 KV GIS	132KV	09
			33KV	13
Jalpaiguri Area Office	Chalsa	132 KV Sub-Station	132KV	07
			66KV	08
			33KV	11
			11KV	16
	Nagrakata	66 KV Sub-Station	66KV	05
			11KV	15
	Odlabari	66 KV Sub-Station	66KV	06
			33KV	09
			11KV	17
	Birpara	132 KV Sub-Station	132KV	11
			66KV	06
			33KV	10
			11KV	23
	Banarhat	66 KV Sub-Station	66KV	07
			11KV	27
	Maynaguri	132 KV Sub-Station	132KV	13
			33KV	15
			11KV	15
	Mohitnagar	132 KV GIS	132KV	09
			33KV	17
Malda Area Office	M a l d a	132 KV Sub-Station	132KV	10
			33KV	21
			11KV	07
	Khejuriaghat	132 KV GIS	132KV	08
			33KV	19
	Harischandrapur	132 KV GIS	132KV	07
			33KV	19
	Samsi	132 KV Sub-Station	132KV	07
			33KV	19
			11KV	18
	Gazole	220 KV Sub-Station	220KV	09
			132KV	15
			33KV	21
			11KV	11

12/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024
SOUMAYA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Raiganj Area Office	Balurghat	132 KV Sub-Station	132KV	07
			33KV	18
			11KV	14
	Dalkhola	220 KV Sub-Station	220KV	05
			132KV	12
			33KV	16
			11KV	16
	Gangarampur	132 KV Sub-Station	132KV	09
			33KV	20
			11KV	18
	Islampur	132 KV Sub-Station	132KV	07
			33KV	18
	Raigunj	132 KV Sub-Station	132KV	09
			33KV	19
			11KV	15
Siliguri Area Office	Darjeeling	132 KV Sub-Station	132KV	05
			33KV	09
	Karseong	132 KV Sub-Station	132KV	05
			33KV	10
	Kalimpong	66 KV Sub-Station	66KV	09
			33KV	06
			11KV	15
	Ujanu	132 KV Sub-Station	132KV	05
			33KV	15
	N. J. P.	220 KV Sub-Station	220KV	10
			132KV	14
			33KV	21
			11KV	10
	N. B. U.	132 KV Sub-Station	132KV	11
			33KV	26
			11KV	18
	Siliguri	132 KV Sub-Station	132KV	06
			33KV	13
New Chanditala 400 KV Area Office	Chanditala	400 KV Sub-Station	400KV	14
			220KV	13
			33KV	02
	Domjur	220 KV Sub-Station	220KV	11
			132KV	13
			33KV	23
			11KV	16
	Jangipara	132 KV Sub-Station	132KV	07
			33KV	12
			11KV	13
Gokarna 400 KV Area Office	Gokarna	400 KV Sub-Station	400KV	13
			220KV	05
	Gokarna	220 KV Sub-Station	220KV	10
			132KV	19
			33KV	23
	Salar	132 KV GIS	132KV	08
			33KV	17
	Kuli	132 KV GIS	132KV	08
			33KV	17
Arambag Area Office	Arambagh	400 KV Sub-Station	400KV	13
			220KV	17
			132KV	15
			33KV	21
	Tarakeswar	132 KV Sub-Station	132KV	11
			33KV	17
			11KV	18

12/07/2021
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

12/07/21
SE (E) (O&M)-I
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Burdwan Area Office	Kalna	132 KV Sub-Station	132KV	06
			33KV	12
	Katwa	132 KV Sub-Station	132KV	11
			33KV	24
			11KV	11
	Mahachanda	132 KV Sub-Station	132KV	08
			33KV	23
			11KV	13
	Mankar	132 KV Sub-Station	132KV	10
			33KV	19
			11KV	11
	Raina	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	12
	Burdwan	132 KV GIS	132KV	10
			33KV	23
	Satgachia	220 KV Sub-Station	220KV	11
			132KV	16
			33KV	24
			11KV	11
Birbhum Area Office	Bolpur	132 KV Sub-Station	132KV	11
			33KV	22
			11KV	12
	Sadaipur	220 KV Sub-Station	220KV	08
			132KV	12
			33KV	20
	Rampurhat	132 KV Sub-Station	132KV	09
			33KV	19
			11KV	16
	Sainthia	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	18
	Bhadrapur	132 KV GIS	132KV	09
			33KV	15
Chandannagar Area Office	Adisaptagram	132 KV Sub-Station	132KV	10
			33KV	24
			25KV	04
			11KV	14
	Belmuri	220 KV Sub-Station	220 KV	08
			132KV	10
			33KV	14
			25KV	01
			11KV	15
	Bighati	132 KV Sub-Station	132KV	08
			33KV	19
	Chanditala	132 KV Sub-Station	132KV	09
			33KV	21
			11KV	21
	Dankuni	132 KV TSS	132KV	04
	Khanyan	132 KV Sub-Station	132KV	07
			33KV	14
			11KV	08
	Rishra	220 KV Sub-Station	220KV	08
			132KV	19
			33KV	43
			11KV	19
	Hind Motor	132 KV SW S/Stn.	132KV	03

12/07/24
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2021
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Area Office	Name of the S/Station		Voltage Level	Number of Bays
Durgapur 400 KV Area Office	Asansol	220 KV Sub-Station	220KV	06
			132KV	11
			33KV	34
	Durgapur	220 KV Sub-Station	220KV	16
			132KV	17
			33KV	01
			11KV	01
	Durgapur	400 KV Sub-Station	400KV	12
			33KV	02
	Ukhra	132 KV Sub-Station	132KV	06
			33KV	18
			11KV	23
	Panagarh	132 KV GIS	132KV	07
			33KV	17
Durgapur Area Office	DPL B - Zone	132 KV Sub-Station	132KV	13
			33KV	07
			11KV	22
	DPL BAMUNARA	132 KV Sub-Station	132KV	05
			33KV	15
			11KV	10
	DPL A - Zone	132 KV Sub-Station	132KV	10
			33KV	11
			11KV	10
	DPL C - Zone	132 KV Sub-Station	132KV	06
			33KV	08
			11KV	00
	DPL C1 - Zone	132 KV Sub-Station	132KV	09
			33KV	09
			11KV	10
	DPL AB - Zone	132 KV Sub-Station	132KV	06
			33KV	13
			11KV	09
Bankura Area Office	Bankura	132 KV Sub-Station	132KV	09
			33KV	19
			11KV	14
	Barjora	132 KV Sub-Station	132KV	07
			33KV	11
			11KV	10
	Bishnupur	132 KV Sub-Station	132KV	12
			33KV	17
			11KV	14
	Khatra	132 KV Sub-Station	132KV	05
			33KV	10
	Indus	132 KV GIS	132KV	06
			33KV	19
	New Bishnupur	220 KV Sub-Station	220KV	09
			132KV	17
			33KV	15
			11KV	14
Haldia Area Office	Haldia	132 KV Sub-Station	132KV	15
			33KV	21
			25KV	04
			11KV	14
	Haldia NIZ	132 KV Sub-Station	132KV	12
			33KV	12
			11KV	10
	New Haldia	220 KV Sub-Station	220KV	07
			132KV	12
			33KV	18

12/07/24.

DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Area Office	Name of the S/Station		Voltage Level	Number of Bays
Tamluk Area Office	Contai	132 KV Sub-Station	132KV	09
			33KV	18
			11KV	20
	Kolaghat	132 KV Sub-Station	132KV	09
			33KV	17
			11KV	15
	Ramnagar	132 KV GIS	132KV	09
			33KV	15
	Bajkul	132 KV GIS	132KV	09
			33KV	19
	Tamluk	132 KV Sub-Station	132KV	09
			33KV	18
			11KV	09
Kharagpur Area Office	Egra	220 KV GIS	220KV	05
			132KV	09
			33KV	23
			11KV	14
	H I z l i	132 KV Sub-Station	132KV	07
			33KV	21
			11KV	18
	Kharagpur	132 KV Sub-Station	132KV	09
			33KV	19
			11KV	11
	Pingla	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	16
	Baliachak	132KV TSS	132KV	02
	Vidyasagar Park	220 KV GIS	220KV	05
			132KV	11
			33KV	16
Kharagpur 400 KV Area Office	Kharagpur	400 KV Sub-Station	400KV	14
			220KV	13
			132KV	08
			33KV	02
	Keshiary	132 KV Sub-Station	132KV	07
			33KV	20
Midnapur Area Office	Birshingha	132 KV Sub-Station	132KV	08
			33KV	21
			11KV	18
	C.K.Road	132 KV Sub-Station	132KV	11
			33KV	16
	Jhargram	132 KV Sub-Station	132KV	10
			33KV	20
			11KV	10
	Debra	132 KV GIS	132KV	09
			33KV	23
	Midnapur	220 KV Sub-Station	220KV	09
			132KV	17
			33KV	23
Purulia Area Office	Bagmundi	132 KV Sub-Station	132KV	05
			33KV	06
	Purulia	400 KV GI SW S/Stn	400KV	15
			33KV	02
	Purulia	132 KV Sub-Station	132KV	12
			33KV	20
			11KV	15
	Hura	220 KV Sub-Station	220KV	06
			132KV	11
			33KV	09
	Jhalda	132 KV GIS	132KV	05
			33KV	18
	Raghunathpur	132 KV Sub-Station	132KV	07
			33KV	15
			11KV	08
	Manbazar	132 KV GIS	132KV	07
			33KV	17
	TOTAL BAYS IN WBSETCL		400 KV	96
			220 KV	333
			132 KV	1351
			66 KV	56
			33 KV	2535
			25 KV	34
			11 KV SG	1149

17/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
WBSETCL

12/7/2024
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
WBSETCL

(101)

GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Unit wise details of Repair & Maintenance Expenses booked for the FY 23-24

(Rs in lakhs)

Profit Centre	Amount	Consumption of Stores & Spares for Repairs & Maintenance	Buildings	Line Maintanance	Sub - station	Others	TOTAL	Diff
Alipurduar AO	**39.74**	4.31	12.02	23.41	0	0	**39.74**	0.00
Arambag 400 KV AO	**258.45**	68.48	76.32	6.90	103.67	3.08	**258.45**	0.00
BANKURA AO	**377.65**	101.12	130.28	59.80	73.90	12.55	**377.65**	0.00
Barasat AO	**531.20**	205.33	60.31	64.72	170.03	30.81	**531.20**	0.00
Behala AO	**491.44**	71.81	109.67	103.01	109.76	97.19	**491.44**	0.00
Berhampore AO	**290.35**	81.31	85.75	29.77	81.35	12.17	**290.35**	0.00
BERHAMPUR Trans Zone	**0.07**					0.07	**0.07**	0.00
BIRBHUM AO	**166.59**	37.21	17.96	21.68	89.38	0.36	**166.59**	0.00
Burdwan AO	**410.15**	168.78	96.54	35.26	100.56	9.01	**410.15**	0.00
CE(Communication)	**30.15**	17.90			9.14	3.11	**30.15**	0.00
Central Testing Dept	**21.54**	0.00	0.84	0.00	16.76	3.94	**21.54**	0.00
Chandannagar AO	**642.50**	157.23	222.51	90.76	159.62	12.38	**642.50**	0.00
Chinsurah Trans Zone	**0.42**					0.42	**0.42**	0.00
DURGAPUR 400 KV AO	**581.21**	157.07	159.03	118.6	145.31	1.2	**581.21**	0.00
DURGAPUR AREA OFFICE	**400.72**	163.08	15.09	26.77	194.79	0.99	**400.72**	0.00
Durgapur Trans Zone	**0.30**					0.3	**0.30**	0.00
FFZOffice Chinsurah	**0.79**					0.79	**0.79**	0.00
FZ OFF KRISHNANAGAR	**1.30**		0.91	0.08	0.00	0.31	**1.30**	0.00
FZ OFFICE BARASAT	**6.69**					6.69	**6.69**	0.00
FZOffice Durgapur	**0.70**		0.11			0.59	**0.70**	0.00
FZOffice I Siliguri	**0.68**					0.68	**0.68**	0.00
FZOffice Kharagpur	**0.67**					0.67	**0.67**	0.00
FZOffice Kolkata	**1.79**		1.29			0.5	**1.79**	0.00
FZOffice Malda	**0.38**					0.38	**0.38**	0.00
Gokarna 400 KV AO	**375.40**	126.09	12.45	29.23	120.34	87.29	**375.40**	0.00
Haldia AO	**134.09**	32.33	22.70	16.50	55.48	7.08	**134.09**	0.00
HOWRAH AO	**462.36**	159.32	176.30	68.58	46.18	11.98	**462.36**	0.00
Jalpaiguri AO	**499.58**	90.39	176.37	77.90	145.55	9.37	**499.58**	0.00
Jeerat 400 KV AO	**525.74**	136.59	191.16	35.06	151.90	11.03	**525.74**	0.00
Kasba AO	**551.22**	136.17	83.76	91.47	128.26	111.56	**551.22**	0.00
Kharagpur 400KV AO	**206.71**	90.64	0.67	10.34	54.64	50.42	**206.71**	0.00
Kharagpur AO	**360.25**	130.03	38.82	53.45	67.23	70.72	**360.25**	0.00
Kolkata Trans Zone	**0.60**					0.60	**0.60**	0.00
Krishnanagar AO	**364.26**		69.20	61.74	213.04	20.28	**364.26**	0.00
MALDA AO	**378.59**		41.91	42.75	239.22	54.71	**378.59**	0.00
Midnapore Trans Zone	**1.01**					1.01	**1.01**	0.00
Midnapur AO	**238.40**	107.86	11.15	19.06	41.33	59.00	**238.40**	0.00
NChanditala 400KV AO	**330.33**	76.25	84.68	50.53	112.10	6.77	**330.33**	0.00
PURULIA AO	**309.81**	38.95	48.34	35.57	128.01	58.94	**309.81**	0.00
Raiganj AO	**348.19**	86.69	149.52	24.08	33.17	54.73	**348.19**	0.00
S.Load Desp. Centre	**136.45**		27.79			108.66	**136.45**	0.00
Salt Lake AO	**296.97**	67.06	110.78	31.95	71.39	15.79	**296.97**	0.00
Siliguri AO	**420.94**	131.76	136.00	75.14	69.12	8.92	**420.94**	0.00
Siliguri Trans Zone	**10.76**		8.79			1.97	**10.76**	0.00
Tamluk AO	**200.46**	77.12	32.83	11.71	52.85	25.95	**200.46**	0.00
Corporate HQ	**604.68**	0.00	1.02	0.00	134.28	469.38	**604.68**	0.00
Total	**11012.28**	**2720.89**	**2412.86**	**1315.83**	**3118.36**	**1444.34**	**11012.28**	**0.00**

12/11/24

SUBHANKER MUKHERJEE
MANAGER (F&A), CORP. COMPILATION
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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DE & BOSE

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Kolkata - 700 001 ● Phone : 4005 6306
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Auditor's Certificate

We have checked the attached statement of (a) total Circuit Kilometer(CKM) of Transmission Lines (owned by the company as well as not owned but maintained by the company) and (b) total number of transformers and corresponding installed capacity of West Bengal State Electricity Transmission Company Limited as on 31st March 2024 with books, records and fixed assets register of the company produced to us and based on the information and explanations given to us, we certify that the attached statement is in accordance with the records of the company.

For DE & BOSE
Chartered Accountants
FRN - 302175E

DE & BOSE KOLKATA Chartered Accountants

(CA S. K. Halder)
Partner
Membership No. 058186
UDIN: 24058186BKASWJ3584

Kolkata
Date:

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

CKM of WBSETCL Transmission Lines as on 31.03.2024			
Details	CKM of Transmission Lines		
	Assets owned by WBSETCL	Assets not owned but maintained by WBSETCL	Total
400 KV	2492.512		2492.512
220 KV	4051.222		4051.222
132 KV	9664.107	6.468	9670.575
66 KV	333.000		333.000
Total	16540.841	6.468	16547.309
TOTAL TRANSFORMATION CAPACITY : AS ON 31.03.2023		41572.76 MVA	

D. Adhikary 12/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024
SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DETAILS OF TRANSMISSION AND DISTRIBUTION LINES AS ON 31/03/2024

Name of the Utility- West Bengal State Electricity Transmission Co. Ltd

SL No	Nominal Voltage	Length of Line,in Km at the beginning of the year			Length of Line in Km added during the year			Length of Line in Km Handed over to WBSEDCL during the year			Total Length of Line in Km at the end of the year				Remarks
		Single Ckt	Double Ckt	Multi Ckt	Single Ckt	Double Ckt	Multi Ckt	Single Ckt	Double Ckt	Multi Ckt	Single Ckt	Double Ckt	Multi Ckt	Total	
1	Above 500 KV														
2	500 KV DC														
3	400 KV	963.00	764.76								963.00	764.76		1727.76	
4	230 KV														
5	220 KV	874.50	1513.52			74.845					874.50	1588.36		2462.86	
6	132 KV	2844.79	3276.67	46.11	37.335	84.106		113.527	2.000		2768.60	3358.77	46.108	6173.48	
7	110 KV														
8	78 KV														
9	66 KV	258.00	37.50								258.00	37.50		295.50	
10	33 KV														
11	22 KV														
12	11 KV														
13	6.6 KV														
14	4.4 KV														
15	3.3 KV														
16	2.2 KV														
17	440/230 V 3 PH/ 1 PH														
18	DC Lines														
19	Any Other														
	Total	16309.599		CKM	355.237		CKM	117.527		CKM	16547.31			CKM	

12/07/2024

DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Transformers under WBSETCL as on 31.03.2024

Voltage Class Capacity (MVA)	Total No. of Sub-Stations	Different Voltage ratio in use	Capacity in MVA	Number of Transformers	Total capacity in each Voltage Class
400	7	400/220	315	21	6615.00
		220/132	160	10	1600.00
		132/33	50	3	150.00
220	34	220/132	200	5	1000.00
		220/132	160	75	12000.00
		220/132	150	3	450.00
		220/33	50	4	200.00
		220/33	100	4	400.00
		132/66	20	2	40.00
		132/66	16	0	0.00
		132/33	50	68	3400.00
		132/33	31.5	12	378.00
		132/33	20	3	60.00
		132/25	20	2	40.00
		132/25	12.5	1	12.50
		33/11	10	22	220.00
		33/11	6.3	19	119.70
		33/11	5	1	5.00
132	114	132/66	31.5	4	126.00
		132/66	20	1	20.00
		132/33	80	8	640.00
		132/33	50	208	10400.00
		132/33	31.5	52	1638.00
		132/33	30	1	30.00
		132/33	20	8	160.00
		132/33	10	0	0.00
		132/25	30.24	4	120.96
		132/25	20	6	120.00
		132/25	12.5	2	25.00
		132/25	10	0	0.00
		132/25	7.5	2	15.00
		132/11	31.5	5	157.50
		132/11	20	0	0.00
		66/11	6.3	0	0.00
		66/11	5	0	0.00
		33/11	10	80	800.00
		33/11	6.3	69	434.70
		33/11	5	3	15.00
66	6	66/33	7.5	0	0.00
		66/33	10	6	60.00
		66/33/11	5	0	0.00
		66/33	5	1	5.00
		66/11	10	2	20.00
		66/11	6.3	8	50.40
		66/11	5	9	45.00
		66/11	4	0	0.00
		33/11	6.3	0	0.00
		33/11	5	0	0.00
161 Nos Sub-Stations		(Including 3 no switching sub-station)		734	41572.76

12/07/2024
DIBYENDU ADHIKARY
SE (E) (O&M)-I
W B S E T C L

12/7/2024
GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

SOUMAVA SARKAR
Addl Chief Engineer
Transmission (O&M)-II
W B S E T C L

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Annexure-7

Penalty

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

WBSETCL

Certificate No.:

Details of expenditure incurred on account of the following during the Financial Year 2023-24

Sl. No.	Particulars	Amount
1	Penalty, fine and compensation paid under Electricity Act, 2003	**NIL**
2	Any fine, Penalty and compensation in any other statue other than Electricity Act, 2003	**NIL**
3	List of expenditure arisen on account of penalty, fine and compensation due to non-compliance of any statute or statutory order	**NIL**

Kolkata
Date:

D. Chattopadhyay
General Manager (F&A)
WBSETCL

Auditor's Certificate

We have checked the above statement with books and records of the Company produced to us and based on the information and explanation given to us we certify that the above statement is in accordance with the records of the Company.

For DE & BOSE
Chartered Accountants
Firm Registration No.: 302175E

DE & BOSE KOLKATA Chartered Accountants

Kolkata
Date:

(CA S. K. Halder)
Partner
Membership No. 058186
UDIN: 24058186BKASWG8477

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-8

Details of the Asset Capitalised in FY 2023-24

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Details of the Asset Capitalised in FY 2023-24

Sl. No.	Details of Assets	Investment Approval Details	Asset Capitalized in 2023-24 (Rs. Cr.)	COD Status	Entire Asset put in use or not	Benefit projected	Benefit achieved after implementation
1	Assets of Project for which Investment Approval were taken and included in Final Project cost approval petition	i OA-316/19-20 dtd. 08.07.2020	792.01	Commissioned	Yes	System Reliability, New Connection, Tr. Capacity Augmentation, Upgradation of Tr. Line, S/Stn. Beautification, Const. of Control Room, Const. of Boundary Wall, Deposit Work, Const. of Office Building, Const. of Quarter, Const. of Store Shed, Emergency Requirement, Reactive Power Compensation	Adequate, Reliable and quality power supply in various district of West Bengal and also cop up future Load growth in this vicinity maintaining proper voltage profile
		a)Panpur 132 KV GIS		Commissioned	Yes		
		ii)OA-318/19-20 dtd. 07.07.2020		Commissioned	Yes		
		a)Extn. Of Jeerat-Satgachia D/C		Commissioned	Yes		
		iii) OA-323/19-20 dtd. 24.08.2021		Commissioned	Yes		
		a)220KV D/C U/G cable Line from Bhangar PGCIL 400 KV S/s to Newtown AA-II C b) Newtoown AAII C 220KV S/S		Commissioned	Yes		
		iv)OA-257/17-18 dtd.24.06.2019		Commissioned	Yes		
		a)Jangalpur 220 KV GIS S/S		Commissioned	Yes		
		v) OA-278/ 18-19 dtd. 28.01.2020		Commissioned	Yes		
		a)Khushmundi 132 GIS S/S b) Mangalput 220 KV GIS S/S c) Bogula 132 KV GIS S/S d) Panchami 132 KV GIS S/S		Commissioned	Yes		
		vi) OA-313/19-20 dtd 08.06.2020		Commissioned	Yes		
		a)Ramganga 132 KV GIS S/S b)2Nos.50 MVA Transformers Bays Sagardhighi 220 KV GIS S/S		Commissioned	Yes		
	Approval Petition which is being submitted + Assets of project for which Investment Approvals were not taken which are executed on urgency ground and included in Final Project cost Approval Petition	Not taken/ executed on urgency ground	197.84	Commissioned	Yes	System Reliability, New Connection, Tr. Capacity Augmentation, Upgradation of Tr. Line, S/Stn. Beautification, Const. of Control Room, Const. of Boundary Wall, Deposit Work, Const. of Office Building, Const. of Quarter, Const. of Store Shed, Emergency Requirement, Reactive Power Compensation	System Reliability, New Connection, Tr. Capacity Augmentation, Upgradation of Tr. Line, S/Stn. Beautification, Const. of Control Room, Const. of Boundary Wall, Deposit Work, Const. of Office Building, Const. of Quarter, Const. of Store Shed, Emergency Requirement, Reactive Power Compensation
	Total		**989.85**				
2	Assets through small Scheme	NA	294.77	Commissioned	Yes		

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Details of the Asset Capitalised in FY 2023-24							
3	Grant Fundd Assets (PSDF, Consumer Contribution)	NA	71.59	Commissioned	Yes		
4	Asset Capitalized by SLDC		10.55	Commissioned	Yes		
	Total		**1366.76**				

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CEL

Colly-B

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Annexure-9

Table 11: Statement of amount provided, and Contributions made to Terminal Benefit Funds for FY 2023-24

		Rs. In Lakhs
	Derivatives	**WBSETCL**
Pension Trust		
Balance due as on 01.04.2023	A	-236.89
Actuarial Valuation as on 31.03.2024	B	1008.76
Provided for in A/Cs in 2023-24		1008.76
Amount to be paid to Trust as per Actuarial Valuation for 2023-24	C=A+B	**771.87**
Amount paid during 2023-24	D	6.75
Amount paid after completion of audit of the accounts for 2023-24	E	765.12
Sub-total of Amount paid to Trust within scheduled date	F=D+E	**771.87**
Balance due for payment as on 30.09.2024	G=C- F	**0.00**
Gratuity Trust		
Balance due as on 01.04.2023	A	698.77
Actuarial Valuation as on 31.03.2024	B	888.82
Provided for in A/Cs in 2023-24		888.82
Amount to be paid to Trust as per Actuarial Valuation for 2023-24	C=A+B	**1587.59**
Amount paid during 2023-24	D	698.77
Amount paid after completion of audit of the accounts for 2023-24	E	888.82
Sub-total of Amount paid to Trust within scheduled date	F=D+E	**1587.59**
Balance due for payment as on 30.09.2024	G=C- F	**0.00**

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-10

Table 12: GIS R&M Breakup for FY 2023-24

Amounts in INR

Sl. No.	Cost Centre Name	Plant & Machinery	Lines/Cables/ Network	Total
1	BAGULA 66 KV SUB STA	-	-	-
2	BARUIPUR 220 KV GIS	-	1,52,867	1,52,867
3	Ramganga 132 KV GIS	2,24,619	-	2,24,619
4	DHARAMPUR 220 KV GIS	55,95,765	3,41,010	59,36,775
5	Panpur 132 KV GIS	-	-	-
6	SONAKHALI 132 KV S/S	7,60,066	56,927	8,16,993
7	MINAKHAN 132KVGIS SS	1,40,405	20,406	1,60,810
8	RENIA 132 KV GIS SS	1,42,194	-	1,42,194
9	SALT LK GIS132KV S/S	6,35,322	-	6,35,322
10	SALT LK STD 132KV SS	17,65,513	-	17,65,513
11	ALIPURDUAR 132KV S/S	66,69,092	1,81,523	68,50,615
12	MATBNGA132KV GIS S/S	5,21,765	19,61,608	24,83,373
13	DINHATA132 KV GIS SS	6,67,585	-	6,67,585
14	MOHITNAGAR 132KV S/S	30,63,816	4,76,586	35,40,402
15	GAZOL 220 KV S/S_OLD	1,30,626	-	1,30,626
16	Kushmundi 132 KV GIS	1,900	-	1,900
17	NAZIRPUR 132 KV GIS	73,84,541	1,07,345	74,91,886
18	BAGULA 66 KV SUB STA	5,31,912	-	5,31,912
19	REJINAGAR 220 KV S/S	34,73,156	3,67,864	38,41,020
20	DOMKAL 132 KV S/S	8,43,933	92,700	9,36,633
21	NEW SAGARDIGHI 220 K	2,68,776	1,74,643	4,43,419
22	KHEJURIAGHAT 132KV G	32,66,434	-	32,66,434
23	GAZOL 220 KV S/S	67,18,403	11,35,773	78,54,176
24	HARISCHANDRAPUR 132	17,41,048	3,39,994	20,81,042
25	KULI 132 KV GIS S/S	12,54,595	9,847	12,64,442
26	SALAR 132 KV GIS S/S	46,50,316	2,78,336	49,28,652
27	BURDWAN 132KV GI S/S	9,18,219	-26,713	8,91,506
28	BELMURI 132 KV S/S	34,73,355	8,68,883	43,42,238
29	BAGNAN GIS 132 KV SU	7,02,065	81,631	7,83,696
30	KONA 132 KV GIS SS	6,65,039	-	6,65,039
31	Jalngalpur 220 KV GIS	4,63,146	-	4,63,146
32	INDUS 132 KV GIS	-	-	-
33	BAJKUL 132KV GIS S/S	16,35,944	-	16,35,944
34	Ramnagar 132 KV GIS	49,813	15,348	65,161
35	EGRA 220 KV GIS S/S	46,20,811	25,52,333	71,73,144
36	VIDYSGR PRK220KV S/S	27,08,390	-	27,08,390
37	DEBRA 132KV GIS	23,23,763	-	23,23,763

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Sl. No.	Cost Centre Name	Plant & Machinery	Lines/Cables/ Network	Total
38	NWPPSP400KVGISSS_OLD	-	-	-
39	BHADRAPUR 132 KV GIS	4,74,149	-	4,74,149
40	Labhpur 132 KV GIS	2,53,264	-	2,53,264
41	Panchami 132 KV GIS	1,17,825	-	1,17,825
42	PANAGARH 132KV GIS	15,60,790	91,048	16,51,838
43	INDUS 132 KV S/S	7,12,049	1,98,552	9,10,600
44	NEW PPSP 400 KV GIS	23,23,877	-	23,23,877
45	JHALDA 132 KV GIS SU	2,29,565	-	2,29,565
46	MANBAZAR 132 KV GIS	12,01,095	-	12,01,095
		7,48,84,938	94,78,512	8,43,63,450

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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Annexure-11

Availability SLDC

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

WBSETCL-75

WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

(A GOVERNMENT OF WEST BENGAL ENTERPRISE)

WBSETCL

NOTE SHEET

CE/SLDC/NT 62
Date 23/5/24

Sub: Requirement of System Availability Certificate for 2023-24.

For Issuance of Note Sheet
ACE (RAC) / WBSETCL / LKO / 27
Dated 16/5/24

This is to be informed that finding Annual Availability of WBSETCL System for the Financial Year 2023-24 is essential to claim incentive through Annual Performance Review (APR) submission as per Regulation 8 of WBERC (Terms and Conditions of Tariff) Regulations, 2011.

The Chief Engineer, SLDC is therefore requested to provide a certificate like previous years declaring the Annual Availability of WBSETCL System for the FY 2023-24 with details of calculation.

Enclo: System Availability for 2022-23.

Date: 16.05.2024.

16.05.2024.
ACE, RAC

C.E, SLDC

25/5/24

ACE-I

CE, SLDC

Availability for the financial year 2023-24 comes 99.93%.

ACE/SLDC
30-05-24

ACE: RAC

30/5/24

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GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

SYSTEM AVILABILITY CALCULATION FOR THE YEAR 2023-2024

400 Kv Lines = **26 Nos.**
220 Kv Lines = **109 Nos.**
132 Kv Lines = **346 Nos.**
66 Kv Lines = **17 Nos.**
Total no. of EHT Lines = 498 Nos.
Total No. of EHV transformers = 540 Nos.
Total No of Bus reactors = 13 Nos.

A) Availability

1. 400 Kv Lines: Outage Period =252.34 Hrs.
   Availability = [(8760*26) -252.34] / (8760*26)
   = 0.9989

2. 220 Kv Lines: Outage Period =559.27 Hrs.
   Availability = [(8760*109)- 559.27] / (8760*109)
   = 0.9994

3. 132 Kv Lines: Outage Period =3039.34 Hrs.
   Availability = [(8760*346)- 3039.34] / (8760*346)
   = 0.9990

4. 66 Kv Lines: Outage Period = 364.31 Hrs.
   Availability = [(8760*17)- 364.31] / (8760*17)
   = 0.9976

Average Availability of total 498 nos.of EHT lines: =
[(0.9989 *26) + (0.9994 *109) + (0. 9990 *346) + (0. 9976 *17] /
[26+109+346+17]
= [25.9714 +108.9346 + 345.654 + 16.9592] / 498=497.5192/498=**0.9990**

B) Availability

EHT transformers: Outage Period = 2284.29 hrs
Availability = [(8760*540) – 2284.29] / (8760*540)
= **0. 9995**

C) Availability

Bus Reactors: Outage Period = NIL Hrs
Availability = [(8760*13)-0) / (8760*13)
= **1**

WBSETCL System Availability: {(498 * 0.9990)+ (540 * 0.9995) + (13*1)} /
(498 +540 + 13)
= (497.502 +539.73 +13) / 1051
= **99.93%**

30/05/24

GOUTAM DUTTA
ADDL. CHIEF ENGINEER

Annexure-12

No. of employee/ CKM

119

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

WBSETCL

Certificate no.

Statement of Casual Manpower engaged in different field of activity which is outsourced as on 31.03.2024

Sl No	Particulars	Outsourced	Own Employee	Total
1	Sweeper	200	0	200
2	Mali	58	0	58
3	Pump Operator	9	0	9
4	Security Services	1364	0	1364
5	Unskilled Manpower	15	0	15
Total		1646	0	1646

Place:-Kolkata

Date:

11/11/24

(Sujoy Goswami)
General Manager (HR & A)
Training, Planning & Allied Service

Auditor Certificate

We have checked the above statement with the books and records of the Company produced to us based on the information and explanation given to us we certify that above statement is in accordance with the records of the Company.

For DE & BOSE
Chartered Accountants
(FRN-302175E)

DE & BOSE * KOLKATA * Chartered Accountants

Place:- Kolkata
Date: 11.11.2024

(CA S.K. Halder)
Partner
Membership No: 058186

UDIN: 24058186BKASWF4724

GOUTAM DUTTA
REGULATORY AFFAIRS CELL

Statement of Casual Manpower engaged in different field activity which is outsourced as on 31.03.2024				
SL no.	Particulars	Outsourced	Own Employee	Total
1	Sweeper	200	0	200
2	Mali	58	0	58
3	Pump Operator	9	0	9
4	Security Services	1364	0	1364
5	Unskilled Manpower	15	0	15
Total		1646	0	1646

11/11/2024
Sr. DE

11.11.24.

CHIRANJIT GHOSH
MANAGER (HR&A)
CORPORATE HR&A DEPTT.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

WBSETCL

West Bengal State Electricity Transmission Co. Ltd.
(A Govt. of West Bengal Enterprise)
Office of the General Manager (HR&A): TP&AS
Registered Office: Vidyut Bhavan, Block–DJ, Sector–II, Bidhannagar, Kolkata–700091

SUB: MANPOWER STRENGTH OF WBSETCL AS ON 31.03.2024

Sl. No.	Name of the Department	I		II		III		IV		Total	
		Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing	Sanctioned	Existing
1	Corporate	110	108	12	6	74	69	29	2	225	185
2	O&M Department	678	301	691	765	2304	1177	622	13	4295	2256
3	Projects Department	160	77	22	37	119	43	17	1	318	158
4	SLDC	39	28	6	3	9	13	3	0	57	44
5	Testing Department	74	40	5	14	56	27	20	0	155	81
6	Communication Department	24	14	17	6	16	24	4	0	61	44
7	On Deputation to Dept. of Power & NES and WB Electricity Regulatory Commission	0	1	0	1	0	0	0	0	0	2
Total		**1085**	**569**	**753**	**832**	**2578**	**1353**	**695**	**16**	**5111**	**2770**

	As on 01.04.23	As on 01.05.23	As on 01.06.23	As on 01.07.23	As on 01.08.23	As on 01.09.23	As on 01.10.23	As on 01.11.23	As on 01.12.23	As on 01.01.24	As on 01.02.24	As on 01.03.24
Employee Strength during 2023-24	**2682**	**2680**	**2677**	**2673**	**2671**	**2661**	**2655**	**2649**	**2646**	**2640**	**2771**	**2770**

TELEPHONE/ FAX: (033) 2334 5879 E-Mail ID: wbsetclgmhra.tpas@gmail.com
CIN: U40101WB2007SGC113474, Website: www.wbsetcl.in

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-13

Table 13: Cost Benefit Analysis for Swapping of RECL Loan

Loan No.	Annualised weighted Avg. ROI (RECL)	Expected Annualise Weighted Avg. ROI (SBI)	No. of Balance Instalment (Years)	Outstanding Balance takeover by SBI (₹)	Difference in Interest (₹)	Present Value @9% (₹)	Prepayment Premium @ 2.75% or 2.25% including GST @ 18% (₹)	NPV Benefit (₹)	First date of Drawal	Balance Loan Tenure
1397137	10.21%	7.76%	10	1134386740	124746655	92551333	36810850	55740483	11-04-2014	9.27
1399653	10.17%	7.76%	10	145074900	18084630	13177742	4707681	8470062	29-08-2017	9.65
1399635	10.12%	7.76%	9	481130250	55831951	41494232	12774008	28720224	23-02-2017	9.14
1399649	10.12%	7.76%	9	586317000	68098004	50610347	15566716	35043630	23-02-2017	9.14
1399650	10.07%	7.76%	9	495231000	56298373	41840877	13148383	28692494	23-02-2017	9.14
13910640	10.10%	7.76%	10	189862500	22173256	16450657	5040849	11409807	30-03-2017	9.24
13910643	10.04%	7.76%	10	231431250	26352387	19551214	6144500	13406714	30-03-2017	9.24
13910644	10.10%	7.76%	10	677288250	79075992	58667613	17982003	40685610	30-03-2017	9.24
13910645	9.95%	7.76%	10	284944500	31237025	23175197	7565278	15609921	30-03-2017	9.24
13910646	9.99%	7.76%	10	147035833	16119184	11822248	4771313	7050935	29-08-2017	9.65
Total	10.10%			4372702223	498017457	369341460	124511579	244829880		

(123)

GOUTAM GUHA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-14

Depreciation for FY 2023-24

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

DE & BOSE

8/2, Kiran Sankar Roy Road, 2nd Floor
Room No. 1 & 18, Kolkata - 700 001
Ph. : 2248 5039 / 2243 4864
E-mail : deandbose1956@gmail.com
1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Ref: DB/Dep/23-24

Auditor's Certificate

We have verified the books of account and records of M/s West Bengal State Electricity Transmission Company Limited having its Registered Office at Bidyut Bhavan, Sector-II, Bidhannagar, Kolkata-700091 and certify that Depreciation of **₹61550.57** lakhs as shown under Note 22 – "Depreciation Expenses" in Ind AS Financial Statements for the year ended 31st March, 2024, has been computed as per Regulation 5.6.2 (ii) & 1.2.1 (cxv)(A) of West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) (Fourth Amendment) Regulations, 2023 Gazzette No. 76/WBERC dtd 13th March,2023.

Detailed breakup of the same is as follows: -

	Depreciation Expenses	**2023-24**	**2023-24**	**2023-24**
		₹ in Lakh	**₹ in Lakh**	**₹ in Lakh**
	On Opening Balance as on 01.04.2023	**Gross Value of Fixed Assets**	**Depreciation**	
	- For the portion of assets yet to reach 70 % of Total Cost, depreciated at the rate prescribed in the Annexure - A(I) of the referred notification	1098120.79	57203.43	
	- For the portion already reached 70 % of Total Cost, depreciable value spread over balance useful life as per Annexure – A(II) of the referred notification	74329.27	2126.21	
	- For Assets fully Depreciated	83309.48	0	
	Sub- total – [A]	1255759.54		**59329.64**
	On Addition made during FY 2023-24 - depreciated at the rate prescribed in the Annexure - A(I) of the referred notification	136678.29	2220.93	
	Sub- total – [B]	136678.29	2220.93	**2220.93**
	Total **[C = A + B]**	**1392437.83**		**61550.57**

For DE & BOSE
Chartered Accountants
FRN.:302175E

Dasgupta

(CA Tarit Dasgupta)
Partner, M. No. 053380
UDIN:24053380BKHOPH9409

Kolkata
Date: 26/11/2024

DE & BOSE KOLKATA Chartered Accountants

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GOUTAM GUPTA
ADDL. CHIEF ENGINEER

Annexure-15

Annual Accounts of 2007-08

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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NOTES ON ACCOUNTS (SCHEDULE – 29)

1. In order to give effect to The West Bengal Power sector Reforms, the Government of West Bengal (GoWB) unbundled the West Bengal State Electricity Board (WBSEB) and accordingly WBSEB was split up into two corporate entities namely West Bengal State Electricity Distribution Company Limited (WBSEDCL) and West Bengal State Electricitiy Transmission Company Limited (WBSETCL). In respect of the transmission operation of the erstwhile WBSEB, WBSETCL was incorporated vide incorporation number (Company Identification number) U40101WB2007SGC113474 2006 2007 dated 16th February 2007 and the first accounting period is from 16.02.2007 to 31.03.2008.

The GoWB vide Notification No. 313–PO/O/III/3R–29/2006 dated 19th September 2008 issued in terms of the Sub section (5) of Section 131 of the Electricity Act 2003 read with Clause 4(4) and 8(1) of West Bengal Power Sector Reforms Transfer Scheme 2007, re-vested the assets and liabilities in respect of transmission activities of the erstwhile WBSEB to the company with effective date on 01.04.2007. Accordingly the company started its commercial operation from 01.04.2007 by getting re-vested the ongoing transmission assets and liabilities of the erstwhile WBSEB from GoWB.

In terms of the Govt. Notification the assets and liabilities as were re-vested in the company are stated below:

Particulars	As on 01.04.2007 (Rupees in Crores)
Liability	
Equity	1014
Retained Earnings (Losses)	172
Net Worth	**843**
Bonds Pension Trustee Board	270
Govt. Loans	1037
Other Loans	459
Total Loan Funds	**1766**
Current Liabilities	115
Total Current Liabilities	**115**
Total Liabilities	**2723**
Assets	
Net Fixed Asset	1498
Capital Work in Progress	962
Other Investment	0
Total Fixed Asset	**2461**
Cash and Bank Balance	23
Stock	116
Investment, Deferred Costs	1
Receivable from WBSEDCL	33
Other Current Asset	21
Total Current Asset	**194**
Inter Unit Accounts	69
Total Assets	**2723**

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

The specific details of assets and liabilities so re-vested are subject to further Notification to be issued by the GoWB, Department of Power and Non-Conventional Energy Sources.

The above re-vested net fixed assets of Rs. 149833.97 lakhs was arrived at after netting off provisions for depreciation of Rs. 86371.27 lakhs against the gross value of fixed assets of Rs. 236205.25 lakhs, being the balances as shown in the books of erstwhile WBSEB as on 31.03.2007. The GoWB has accordingly issued a clarificatory confirmation vide letter No. 232-Power/11/1B-44/2008 dated 16.12.2008 in this regard.

2. Reserves & Surplus (Rs. 590.51 lakhs)

This represents Reserve for Contingencies created in compliance of clause No. 4.11.1 of the Notification No. 31/WBERC dated 09/02/2007 of the West Bengal State Electricity Regulatory Commission.

3. Secured Loans (Rs. 40645.46 lakhs)

The following amount of loan has been re-vested to the Company as per Notification No. 313–PO/O/III/3R–29/ 2006 dated 19th September 2008 issued in terms of the Sub-section (5) of Section 131 of the Electricity Act 2003 read with Caluse 4(4) and 8(1) of West Bengal Power Sector Reforms Transfer Scheme 2007 on 01.04.2007.

PFC : Rs. 10981.11 lakhs. REC : Rs. 7312.27 lakhs.

During the year 2007-08 an amount of Rs. 10819.72 lakhs and Rs. 12475.68 lakhs was received as loan from PFC and REC respectively. Further, an amount of Rs. 1025.30 lakhs was paid towards repayment of Principal amount of PFC during 2007-08.

An amount of Rs. 351.04 lakhs was paid to WBSEDCL towards re imbursement of interest and repayment of Principal to PFCL (Asansol portion of Loan), the principal loan of which was not transferred to the company. Accordingly the said sum of Rs. 351.04 lakhs is shown as receivable from WBSEDCL under the head Current Assets, Loans and Advances.

Similarly an amount of Rs. 128.19 lakhs of the PFC Loan pertaining to the period 16.01.2007 to 31.03.2007 which was discharged by the erstwhile WBSEB and not deducted from the opening balance as transferred to the company vide Notification dated 19.09.2008 has been shown as liability under the head Current Liabilities and Provisions.

4. Unsecured Loans and Bonds (Rs. 166596.54 lakhs)

The following unsecured loans and Bonds have been re-vested to the company on 01.04.2007 in terms of the Notification dated 19.09.2008 of the Government of West Bengal (as referred in point 1).

Particulars	Amount (Rs. lakhs)	Rate of int (%)	Moratorium	Period of Maturity
Loans from GoWB	103700.00	8.5%	1 year	25 years
Pension Trust Fund	27000.00	8.5%	10 years	5 years
Market Bonds	22272.00	11.5%	–	20 years
– do –	5330.25	12%	–	20 years
– do –	19.01	Not available	–	20 years
Total	**158321.29**			

The details of Loans received and interest accrued and due during the year are as shown below :

Particulars	Amount (Rs. lakhs)	Rate of int (%)	Moratorium	Period of Maturity
Loans from GoWB (RIDF IX)	4435.01	8.5%	–	20 years
JBIC	1456.17	8.5%	5 years	15 years
Non JBIC portion of JBIC aided Projects	61.99	8.5%	5 years	15 years
Pension Trust Bonds (interest accrued and due)	2295.00*	–	–	–
Market Bonds interest accrued and due)	27.08**	–	–	–
TOTAL	**8275.25**	–	–	–

* Payable on issuance of Bonds, ** Claim yet to be raised by the Bondholder.

4.1. The liability of Rs. 61.99 lakhs was recognized by the company as loan though the amount was actually received by WBSEDCL. This amount exclusive of interest thereon is shown as receivable from WBSEDCL under Current Assets, Loans and Advances.

4.2. Excess interest of Rs. 2090.01 lakhs on loans from GoWB paid considering the balance of loan of Rs. 128200 lakhs on 01.04.2006 as per earlier Notification No. 12–PO/O/III/3R–29/2006 dated 25.01.2007 which got reduced to Rs. 103700 lakhs on 01.04.2007 by subsequent Notification dated 19.09.2008 has been shown as Current Assets Loans and Advances pending adjustment/recovery.

The amount of Rs. 2295 lakhs shown against Pension Trust Bonds during the year represents the interest amount which has been charged to the Profit and Loss Account and is payable for which the Bond Certificates were still to be issued on 31.03.2008. The liability would be discharged in the year 2008-09.

5. Fixed Assets & Capital Work-in-Progress (Rs. 315683.06 and Rs. 83832.29 lakhs respectively)

5.1. The Gross Fixed Assets and the accumulated depreciation thereon 0n 01.04.2007 have been taken at a value of Rs. 236205.24 lakhs and Rs. 86371.27 lakhs respectively as per the Notification dated 19.09.2008. The value of assets as on 1st April 2007 as re-vested by the GoWB and stated above in point 1 as on 1st April 2007 have been treated as its original cost and depreciation has been provided on Straight Line method (at the rates prescribed in the Notification No. 31/WBERC dated 09/02/2007 of the West Bengal Electricity Regulatory Commission (WBERC) without reassessing the remaining useful life of such assets as on that date.

During the year the Company has provided depreciation at the rates notified for the purpose of recovery of tariff by WBERC (a statutory body constituted under the Electricity Act 2003) which states that the rates of depreciation notified by the Regulatory Commission are equally applicable both for the purpose of tariff and Accounting.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

The Company has technically evaluated the useful life of all its fixed assets and is of the opinion that the rates of depreciation followed are either equal or more than the rates of depreciation when derived from such useful life. Therefore the amount of depreciation provided in the books of accounts is reasonable and adequate compared to useful life of fixed assets.

5.2. Cost of land includes leasehold and free hold land including those, which have not been segregated separately as leasehold land. In the absence of the information relating to such acquisition, no adjustment has been made for amortizing the cost of lease hold land over the lease period.

5.3. Location wise identification and value assessment of the individual Assets with detail specification are in progress and on completion of the said process of work, will be incorporated in the Asset Register. At present asset details had been maintained Group code wise up to the level of Accounting Units.

This being the first year of operation of the company physical verification of fixed assets could not be conducted.

5.4. There have been cases of Capitalisation of fixed assets on some dismantled/replaced old asset. The process of write back of book value as well as depreciation of those dismantled/replaced assets and the value of dismantled/replaced assets, if any, is in progress and necessary accounting adjustment will be made once this reconciliation/valuation is over.

5.5. In some units in the absenceof completion certificate some fixed assets though completed and put to use have not been capitalized and are still being shown as CWIP. Further instance of under capitalization owing to non-receipt of full value of the materials in case of inter unit transfers are underprocess of reconciliation. As a result depreciation has not been provided for and the financial implication for shortfall of depreciation and shortfall of capitalization are not readily ascertainable in the absence of necessary details.

Allocation/Apportionment of borrowing costs and overheads to Capital work in progress account for the year has not been accounted for in the absence of specific details of Capital work in progress yet to be notified by the GoWB.

5.6. The Capital Work-in-Progress (including Capital Advance) on 01.04.2007 has been re-vested by the GoWB at a value of Rs. 96198.31 lakhs in terms of Notification dated 19.09.2008. An addition of Rs. 67111.80 lakhs (including Capital Advance) has been made during the year 2007-08 while an amount of Rs. 79477.82 lakhs (inclusive of an amount of Rs. 3135.53 lakhs of interest and overheads capitalized) has been transferred to Fixed Assets during the year 2007-08 (which includes the Assets of Purulia Pumped Storage Project (PPSP) Line).

5.7. In some units, differenece betwen the CWIP Register and General Control ledger has been noticed and is under reconciliation. Necessary adjustment would be made on reconciliation.

5.8. In some cases, the accounting of capital Work-in-Progress has been made based on payments @80% or 90% of invoice value to contractors/suppliers instead of full value with corresponding creation of creditors' liability. The reconciliation process for the same is in progress. The Company is, however of the opinion that materiality of this nature and volume of transactions are negligible compared to overall business volume of the company.

6. Inventories (Rs. 14000.79 lakhs)

6.1. Inventories of Rs. 11638 lakhs as re-vested with the company on 01.04.2007 received vide Notification dated 19.09.2008 of the GoWB have not been reconciled with the books of accounts of the company in entirety in the absence of necessary details which are to be further notified by the Government of West Bengal. The management during the period has conducted physical verification of stock at all store units.

Physically verified quantities are first reconciled with the numerical records maintained at the stores deparment and thereafter the same is contra reconciled at the accounting unit with reference to both quantity as well as value but the process has not been completed in entirety at the year end and still is under reconciliation. Differences, if any, after the reconciliation is over will be adjusted in subsequent year(s).

The closing inventories includes a sum of Rs. 7598.97 lakhs which would largely be utilized for construction of fixed assets and accordingly be booked to the respective head(s) of account based on the nature of consumption.

6.2. The amount spent towards inspection charges of the inventories before it is brought to the Stores has been treated as the administrative expenses since it is not possible to identify the individual item of stores, for which the inspection has been carried out.

6.3. In some units the non moving, slow moving, obsolete inventories and replaced/decommissioned assets are in the process of identification and necessary classification since this is the first year of operation. Pending completion of the process, provision, if any, which may be required, has not been made.

6.4. In some cases, the accounting of inventories has been made based on payments @80% or 90% of invoice value to contractors/suppliers instead of full value with corresponding creation of creditors' liability. The reconciliation process for the same is in progress. The Company is, however of the opinion that materiality of this nature and volume of transactions are negligible compared to overall business volume of the company.

7. Sundry Debtors (Rs. 3629.61 lakhs)

The age wise analysis of the sundry debtors, which are considered good as per sub ledger for the current year, is given below :

Particulars	(Rs. in lakhs)
Debtors exceeding six months	0.00
Other Debtors	3629.61
Total	**3629.61**

8. Cash and Bank Balances (Rs. 4496.43 lakhs)

8.1. The cash of Rs. 2300 lakhs has been re-vested by the GoWB on 01.04.2007 vide Notification dated 19.09.2008 out of which Rs. 1793.15 lakhs pertaining to bank balances actually held by the WBSEDCL. During the year the said amount of Rs. 1793.15 lakhs has been shown as receivable from WBSEDCL. The closing cash balance includes Rs. 65942 pertaining to Midnapur Transmission (O&M) Sub-Division which was lost due to occurrence of dacoity. Pending completion of enquiry and decision at the appropriate level, no provision thereof has been made in the accounts.

8.2. The closing bank balance on 31.03.2008 of Rs. 47.65 lakhs has been arrived at after netting off credit balances of Inter Bank Transfer Account and Remittance in transit Account of Rs. 98.55 lakhs which are in the course of reconciliation.

9. Other Current Assets (Rs. 6948.51 lakhs)

9.1. Other Current Assets includes Rs. 1319.98 lakhs being the re-vested amount on 01.04.2007 as per Notification dated 19.09.2008 which were not reconciled as the detailed breakup of the same is to be further notified by the GoWB.

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Annexure-16

Other Expenses Details in Operation and Maintenance

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1, Garstin Place, Unit 1E, ORBIT
Kolkata - 700 001 ● Phone : 4005 6306
E-mail : desubrata@rediffmail.com

Ref:

Auditor's Certificate

We have verified the books of account and records of M/s West Bengal State Electricity Transmission Company Limited having its Registered Office at 9th Floor, Bidyut Bhavan, Sector-II, Bidhannagar, Kolkata-700091 and certify that Legal Expenses of Rs.**160.57** lakh is included under the head "Other Expenses" of Rs. **1925.32** lakhs shown in Note 23 of the Financial Statements for the year ended 31st March, 2024.

Detailed category wise breakup of the same is as follows: -

	Categories of Legal Expenses	2023-24 Rs. in Lakh
1	Relating to own employees and establishment	54.65
2	Relating to Land & Property	5.66
3	Relating to non-compliance of Standard of Performance for new connection, line maintenance etc.	-
4	Regarding Commercial activities e.g. metering, billing, realization of revenue from consumers, etc.	-
5	Relating to Consumers' accident, death, injury, etc.	-
6	Relating to action against unfavorable orders/judgements of various statutory / judicial authorities (Fees for preferring appeal to Appellate Tribunal for Electricity)	68.08
7	Others	
	a) Right of Way	12.25
	b) Contract & Agreement	5.20
	c) Money Suit	0.17
	d) Service Matter other than Employees	5.88
	e) Opinion regarding service Tax	-
	f) Miscellaneous	8.68
TOTAL		**160.57**

For DE & BOSE
Chartered Accountants
Firm Registration No.: 302175E

DE & BOSE * KOLKATA * Chartered Accountants

Kolkata
Date:

(CA S. K. Halder)
Partner
Membership No. 058186
UDIN: 24058186BKA5WH9525

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

Unitwise details of Legal Expenses for the FY 2023-24

Sl No.	Categories of Legal Expenses	2023-24	Corporate HQ	NChanditala 400KV AO	Chandannagar AO	Kharagpur AO	FZOffice Kolkata	FFZOffice Chinsurah	FZOffice Kharagpur	FZOffice I Siliguri	FZOffice Malda	FZ OFF KRISHNA NAGAR	TOTAL
		Rs. In Lakh									Rs. In Lakh		
		Rs. In Lakh	**157.94**	**0.01**	**0.09**	**0.10**	**0.05**	**0.04**	**0.20**	**1.89**	**0.04**	**0.21**	**160.57**
1	Relating to own employees and establishment	54.65	54.65										54.65
2	Relating to Land & Property	5.66	5.52			0.10					0.04		5.66
3	Relating to non-compliance of Standard of Performance for new connection, line maintanance etc.	0.00											0.00
4	Regarding Commercial activities e.g. Metering, billing, relisation of revenue from consumers etc	0.00											0.00
5	Relating to Consumers' accident, death,injury etc.	0.00											0.00
6	Relating to action against unfavourable orders / judgements of various statutory / judicial authorities	68.08	68.08										68.08
7	Others	0.00											0.00
	a) Right of Way	12.25	9.77		0.09		0.05	0.04	0.20	1.89		0.21	12.25
	b) Contract & Agreement	5.20	5.20										5.20
	c) Money Suit	0.17	0.17										0.17
	d) Service Matter other than Employees	5.88	5.88										5.88
	e) Opinion regarding Service Tax	0.00	0.00										0.00
	f) Miscellaneous	8.68	8.67	0.01									8.68
Total		**160.57**	**157.94**	**0.01**	**0.09**	**0.10**	**0.05**	**0.04**	**0.20**	**1.89**	**0.04**	**0.21**	**160.57**

12/11/24

SUBHANKER MUKHERJEE
MANAGER (F&A), CORP. COMPILATION
WBSETCL

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

M.R. PAUL & CO.

CHARTERED ACCOUNTANTS

Certificate No: CERT/WBSETCL-ACCTS/2024-25/02 Dated: 23/11/2024

This is to certify that the Annual Report for the FY 2023-24 of M/s West Bengal State Electricity Transmission Company Limited of 9th Floor, Vidyut Bhavan, Sector-II, Bidhannagar, Kolkata-700091 includes "**Other Expenses",** as being shown under note no.23 - "Other Expenses" to IND AS Financial Statements, of **₹ 1925.32 Lakhs** and have the following detailed breakup under the corresponding heads: -

₹ in Lakh

		Details of Other Expenses:	Amount	Amount
1		Telephone, Postage, Telegram & Telex Charges		61.66
2		Legal Charges		160.57
3		Directors' Fees & Expenses		12.37
4		Training Expenses		190.46
5		Fees & Subscriptions		1.92
6		Books & Periodicals		1.95
7		Printing & Stationary		139.96
8		Electricity Charges		40.84
9		Water Charges		8.92
10		Hospitality - Food and Beverage		62.94
11		Entertainment		10.49
12		Fees for New recruitment of Manpower		354.09
13		Cleaning Charges		425.96
14		Miscellaneous Expenses		137.13
15		Material Related Expenses		71.79
16		Compensation for Injuries/Death		16.04
17		Other Bank Charges		0.88
18		Lease Rental		111.15
19		Provision for Stalled project		26.74
		Audit Fees & Expenses		
20		Statutory Audit Fees and expenses	20.14	
21		Internal Audit Fees and expenses	31.45	
22		Out of Pocket Expenses of Auditors	2.83	
23		Cost Audit Fee	1.29	
24		Tax Audit fee	1.89	
25		Other Audit fees	31.86	89.46
		TOTAL		**1925.32**

This Certificate is based on the records and documents produced before us for the purpose.

For M. R. Paul & Co.
Chartered Accountants

Proprietor
(PARTHA PRATIM PAUL)
Mem. No. 064911
FRN : 305108E

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata - 700001

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GAUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

(Name of the Company with registered office address and Logo)

Gist of Application for Annual Performance Review for the year 2023-2024

1. The West Bengal State Electricity Transmission Company Limited (WBSETCL) has made an application before the West Bengal Electricity Regulatory Commission (Commission) for Annual Performance Review (APR) for FY 2023-24 on 29.11.2024. The application submitted on 29.11.2024 ('APR application') has been admitted by the Commission.

2. Gist of APR application is as follows:

   Gross fixed cost as claimed by WBSETCL for FY 2023-2024 is INR 195948.29 Lakh as net allowable ARR which includes the APR adjustments of previous years. Revenue recoverable as approved by the Commission as per Tariff Order of FY 2023-24 was INR 173319.51 Lakh. WBSETCL has proposed an adjustment of INR 22628.78 Lakh being the revenue gap to be passed on in the ARR of FY 2025-26.

3. The APR application, submitted by WBSETCL, may be inspected at the office of the Commission at Plot No. - AH/5 (2nd & 4th Floor), Premises No. Mar 16-1111, Action Area – 1A, New Town, Rajarhat, Kolkata – 700 163 (Telephone: (033) 2962-3754; e-mail: cp-wberc@gov.in) during office hours on all working days (from 11-00 AM to 5-00 PM) up to one day prior to the last date of submission of suggestion, objections and comments and copies of the APR application may also be downloaded from the website of WBSETCL free of cost up to one day prior to the last date of submission of suggestions, objections and comments.

4. The APR application has been posted on the website of the applicant at www.wbsetcl.in.

5. The suggestions, objections and comments, if any, on the proposals contained in the APR application may be submitted at the office of the Commission mentioned above during office hours (from 11-00 AM to 5-00 PM) on all working days within 21(twenty one) days, (inclusive of the date of publication) from the date of publication of the gist.

6. This gist has been published with the approval of the Commission.

Place: Kolkata
Date:

Addl. Chief Engineer
Regulatory Affairs Cell

GOUTAM DUTTA
ADDL. CHIEF ENGINEER
REGULATORY AFFAIRS CELL

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