WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED

WBSETCL

VOLUME- II

DATA FORMAT

ANNUAL PERFORMANCE REVIEW FINANCIAL YEAR 2019-20

Submitted to the

HON'BLE WEST BENGAL ELECTRICITY REGULATORY COMMISSION

Submissions on APR Claim for FY 2019-20

1.1 The Annual Performance Review (APR) petition of FY 2019-20 has been prepared based on the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 and subsequent amendments. The APR petition provides the actual audited data of FY 2019-20 and its comparison with the approved figures of FY 2019-20 as per WBERC Tariff Order dated 16.12.2020 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 2019-20 proposed in this petition, is supported with the audited accounts statement for FY 2019-20, 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 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 6.10 of WBERC Tariff Order dated 16.12.2020 for FY 2019-20 to submit audited annual accounts of SLDC clubbed with a statement showing item wise and head wise actual expenses along with their application of APR for the concerned year, which is enclosed as Annexure - II.

1.5 It will be noted from the APR submissions Annexure I that the actual allowable ARR as per actual for 2019-20 works out to be INR 164866.09lakhs as against the approved amount of INR 141082.43 lakhs.

2.0 The following justifications are provided for the difference in actual and approved expenditure as reflected in the APR Annexure:

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

(1)

I. **Employee Costs:** Details of the costs incurred under this head is provided in Form 1.13 and Form 1.17 of Annexure I. The actual expenses are slightly higher than approved expenses and the details of approved vis-a-vis actual is given below:

Table-1: Employee Cost for FY 2019-20 (INR in Lakh)

Sl No.	Particulars	Approved	Actuals
1	Salaries	26982.98	14738.45
2	Terminal Benefits		13689.66
Total		**26982.98**	**28428.11**

The –increase in actual employee cost under the head of Salaries for the FY 2019-20 is broadly due to the following factors:-

Increased number of Recruitment: The employees cost was taken at actuals as per the audited annual accounts during the FY 2019-20. Further, on receipt of clearance from Government of West Bengal in 2018 for recruitment of a total 324 nos manpower in a phased manner,

Further, as directed by the Hon'ble Commission under paragraph 4.3.7 of its Tariff Order for ARR of FY 2019-20 dated 16.12.2020, the details of the segregated employee cost in terms of own employee and employees on contract basis is provided in Annexure-II.

II. **Repairs and Maintenance Costs:** The Hon'ble Commission had approved a sum of INR 6473.94 lakhs on this head in the tariff order for FY 2019-20, as against which, the actual expenditure incurred has been INR 6687.55 lakhs in FY 2019-20. The Commission had projected the approved value of R&M expenses considering item-wise admitted cost/ CKM in tariff order of 2017-18 and thereafter applying hybrod inflation rate of respective ensuing years followed by factoring such inflation adjusted cost with Average Transmission Line length in CKM for respective ensuing years under the control period. It may be observed that actual R&M expenses for FY 2019-20 are higher than the approved amount. It is submitted that R&M expense is directly dependent on the total value of assets, business volume and

Abhijitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

inflation and as such, the R&M expenses in the last few years have increased sharply along with the value of gross fixed assets and business volume. Further, in FY 2019-20 WBSETCL has also incurred an additional amount on new expansion works and repair & maintenance cost besides the regular repair and maintenance expenses. The Commission in its past orders have also acknowledged the variation of R&M expenses based on variations in business volume and consideration of the same in the APR petitions. The detailed justification for deviation in the approved and actual expenses have been provided in the subsequent paragraphs.

It is further submitted that repair and maintenance works are necessary to maintain proper health of the assets, ensure higher life of assets and reduce additional capital expenditure for replacement of assets. It is also important to ensure reliability of power supply by keeping the system availability within the norms specified by the Commission. If the required repair and maintenance is not taken as per the actual requirements in the transmission network, the system availability would reduce which would then affect the reliability of power supply for the distribution companies/ end consumers. It is also important to note that with technological advancement, the transmission licensee now is required to undertake more of preventive maintenance besides the regular reactive repair and maintenance work, which also contributes to the increase in R&M expenses.

Over and above the regular R&M activities, WBSETCL undertakes R&M works for new expansion works for strengthening the capacity of the system and extending the life of the assets to ensure uninterrupted supply of power and to provide maximum availability of its network to the customers.

Accordingly it is prayed before the Commission for allowing the actual amount of Repairs & Maintenance expenditure of Rs. 6687.55 lakhs incurred in the F.Y. 2019-20.

III. **Administration and General Charges:** The expenditure incurred on this head during FY 2029-20 amounts to INR 2050.84 lakhs, against the

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

approved amount of INR 2017.10 lakhs. The breakup provided in APR Submissions Annexure I is given below for ready reference

Table-3: A&G Expenses (INR in Lakh)

Particulars	Approved	Actuals
Licensee / Filing Fees of WBERC	308.68	290.21
Entry Tax	1708.42	0
Consultancy Fees, charges and expenses		169.12
Miscellaneous/Others Total-		1591.52
a. Advertisement, CSR etc.		
b. Other Expenses		
Total	**2017.10**	**2050.84**

It is submitted that expenses on account of licence/ tariff filing fees, service tax and entry tax are statutory in nature and are uncontrollable on part of WBSETCL. It is important to note that the Commission had observed the reducing trend of such expenses and accordingly approved the amounts as per projections without considering the growth in business volume. As such, the same has now been proposed to be recovered under APR based on actual.

Expenses under the head 'Miscellaneous/Others' amounting to INR 1591.52 lakhs includes Cleaning Charges (i.e., wages for Part Time Workers), Compensation for death/ injuries, Advertisement Expenses (relating to Tender Notification, Publishing of Half Yearly financial Results, Gist of Tariff Orders, Petitions, notification of shutdowns for maintenance works, recruitment of manpower, etc), travelling expenses, telephone expenses, Director's fees, amount pertaining to advertisement and Corporate Social Responsibility as per statutory requirements under Companies Act, 2013 etc.. As per WBERC Tariff Regulations, 2011, tax is an uncontrollable expense and shall be passed on to the customers thereon.

The accounts of the Company are prepared and presented in accordance with the requirements of the Companies Act, 2013 and the forms prescribed there under. As such, the annual accounts do not reveal separately expenditures which are not significantly material. WBSETCL accordingly submits as Annexure V, Chartered Accountant's Certificate giving the breakup of the expenses of INR 1083.83 lakhs incurred under and appearing as "Other Expenses" under Note 22 of the Account Statements, which has been included under respective heads in Forms 1, 13 and 17

Amitava Sinha
Addl. Chief Engineer
RAC, 8th FL, A BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

and shown separately in the reconciliation statement of Form E(T) with Statement of Profit and Loss in Annexure III annexed to these submissions.

IV. **Rent:** The expenditure of INR 118.87lakhs was incurred under the head Rent during FY 2019-20. The Hon'ble Commission had admitted INR 149.89 lakhs as the Rent expenses in FY 2018-19. The expenditure of INR 118.87 lakhs being uncontrollable in nature and within the admitted Rent expense, has been claimed in full.

V. **Legal Charges:** An amount of INR 42.68 lakhs have been incurred as Legal Charges for FY 2019-20. The legal expenses largely depend on the number of ongoing litigations during the year and progress of the same during the year. . For FY 2019-20, there is a small increase of INR 13.25 lakhs compared to projected and approved figures.
A statement detailing the Legal Expenses for the year 2019-20 duly certified by the Statutory Auditor is given as Annexure III.

VI. **Cost of Outsourcing:** The cost of outsourcing is on account of vehicle hiring expenses and security services. The details of outsourcing cost of Company for FY 2019-20 against the cost admitted by Hon'ble Commission are provided in the table below:

Table-4: Cost of Outsourcing (INR in Lakh)

Particulars	Approved Expense	Actual Amount
Security Services	2078.94	2262.49
Hiring of Vehicle	950.45	899.86
Total	**3029.39**	**3162.35**

Since WBSETCL in the ensuing years have been focussing more on the security of its assets and ensuring the minimal loss or theft at site, Hence, the security personnel have been increased at site and the number is increased from 1222 in FY 2018-19 to 1284 in FY 2019-20. The details of the manpower certified by the independent auditor is provided in Annexure III.

1. The vehicle running expense is decreased from the projection and approved amount. This is due to vehicle sharing, optimized movement in WBSETCL's endeavour to reduce emission and utilize optimized

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

mobility. Since it is well within the approved limit, the same has been claimed in full.

VII. **ULDC Charges:** The Company spent an amount of INR 791.52 lakhs on account of ULDC Charges for FY 2019-20. These charges are uncontrollable as they are payable based on the tariff notified by Hon'ble CERC.

VIII. **Rates and Taxes:** Rates & Taxes relates to Municipal Taxes paid for different establishments across the State of West Bengal. These being statutory in nature and uncontrollable are claimed in full.

IX. **Interest on Capital Borrowings:** As may be noted from the details provided in Form C, total interest paid on Capital borrowings during FY 2019-20 net of interest capitalized amounted to INR 35306.48(Based on Loan Figures) lakhs which has been claimed. The increase in the interest on capital borrowings in comparison to the approved figures is mainly due to the increase in actual capital expenditure incurred by WBSETCL against the approved capital expenditure resulting in higher amount of loans drawn as compared to the amount approved by the Commission.

X. **Interest on Bonds for Terminal Benefits:** As in the previous years, interest @ 8.5 % has been paid during the year on Bonds for INR 27000 lakhs issued against terminal benefit obligations to employees at the time of restructuring. Interest of INR 920.52 lakhs paid thereon has been claimed as an expense.

XI. **Repayment of Bonds for Terminal Benefits:** As part of the reforms and restructuring exercise, WBSETCL had created a pension bond in 2007 to take care of the unfunded terminal liabilities of pension based on actuarial determination. This pension bond was created as per the transfer scheme notification issued by Government of West Bengal vide memo no. 313-PO/O/III/3R-29/2006 dated 19.09.2008. In schedule E of the notification, it was categorically stated that for payment of the terminal benefits, pension bond of total INR 1800 crores is to be issued by the restructured entities, out

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

of which INR 270 crores is to be issued by WBSETCL. Accordingly, WBSETCL issued the pension bond for INR 270 crores at 8.5% interest rate with interest to be paid annually. The pension bond had a moratorium of 10 years with repayment to be made on five installments.

Now, the repayment for the pension bond has started from FY 2016-17 onwards in five equal installments of INR 5400 Lakhs. The repayment of the pension bond is not covered in any other heads of ARR and is pending recovery from Customers. The repayment of pension bond amounting to INR 5400 lakhs paid in 2019-20 has been claimed as part of Other Expenses under the head of Miscellaneous Expenses – Repayment of Pension Bond which is shown in Form 1.17 as separate head. However, in the Tariff Order dated 16.12. 2021, the honourable WBERC has asked WBSETCL to claim the amount Rs. 5400 lakhs in two equal installments. Since, the cost has already been incurred by WBSETCL before the Tariff order WBSETCL, the same has been considered in full.

XII. **Interest on Working Capital:** Claim for interest on working capital is made in accordance with Regulations 5.6.5.1 and 5.6.5.2 of the Tariff Regulations, 2011 as per 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 INR 844.22lakhs and the same has been claimed in the APR. Further, the interest rate on working capital loans has been considered as 8.70% based on the actual interest rates for working capital loans/ Cash Credit loans taken by WBSETCL during FY 2019-20. This rate is much less than the normative rate prescribed by WBERC in Tariff Regulations 2011.

XIII. **Interest on Normative Loan:**

1. The Hon'ble Commission, had observed under paragraph 4.10.4 of the Order dated 16.12.2020 that no interest on normative debt was admissible to WBSETCL stating that the Commission will consider the same, if any, during APR of the concerned years based on actual addition of fixed assets during the year. Commission also observed that in FY2019-20, the addition of fixed asset is higher than the borrowed capital. Further, the Hon'ble Commission did not allow any interest on normative capital borrowings stating that the cumulative actual addition to debt was higher than of the actual addition to the fixed assets during

Amita Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

the period. The commission also opined that the same can be assessed after assessing the cumulative debt drawn and asset addition during 2007-2008 to 2019-20. Hence the honourable commission has asked WBSETCL to submit the cumulative asset addition and cumulative debt addition for 2018-19 and 2019-20. The same has been submitted in Annexure III..

2. During FY 2019-20, WBSETCL has made capital additions of INR 77086.76 lakhs, net of Deposits received from consumers and assets scrapped during the year, as will be evident from Note 1 of the Annual Report for the year. The normative additional debt against this capital expenditure works out to be INR 53960.73 lakhs, whereas the actual addition of debt during the year was INR 30707.49 lakhs.
3. It is therefore submitted that based on the opening normative loan amount as on 01.04.2019 as per Annexure VI, and considering repayment of 1/15th of gross normative debt availed during 2007-08 and 1/10th of that availed from 2010-11 onwards to 2015-17 (since WBSETCL has been availing capital loans with a repayment period of ten years from 2010-11 onwards), WBSETCL would be entitled to an interest of INR 9514.73 lakhs on normative loan as per computations provided in the Form 1.20 (b).

XIV. **Scrapped Assets written off:** There was no amount or expenditure for the scrapping of book value of Assets and expenditure incurred by WBSETCL. Hence no amount is claimed under this head.

XV. **Other Finance Charges:** Details of expenditure on this head has been provided in Form 1.17 (c) of Annexure II.

XVI. **Depreciation and Advance against Depreciation:** Depreciation charge for the year amounted to INR 28690.57lakhs. Total loan repayments on capital account during the year 2019-20, details of which are provided in Form C, amounted to INR 30947.18lakhs and the total repayments on normative loan capital comes to INR 5886.98 lakhs, resulting in an aggregate loan repayment obligation of INR 36834.16 lakhs. As such, the balance amount of total loan repayment obligation left uncovered through depreciation has been proposed to be recoverable as Advance against Depreciation as per

Amitava Das
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Regulations. The sum amounts to INR 2743.59lakhs. Since the actual repayment is more than the claimed depreciation, there is no claim under interest credit.

XVII. **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 INR 3012.31 lakhs for the year FY 2019-20

XVIII. **Taxes under Income Tax Act:** An amount of INR 10374.45 lakhs has been claimed in the APR Petition as mentioned in the cash flow statement of the audited accounts for FY 2019-20. Further, details of reconciliation of 26 AS statement with the accounts of WBSETCL for FY 2019-20 is provided in Annexure III.

XIX. **Reserve for Unforeseen Exigencies:**

The Hon'ble Commission, vide paragraph 3.16.1 of the Order dated 1.12.2012, 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 INR 5362.06 lakh as on 31.03.2013 made against the appropriation (inclusive of interests received re-invested) towards the reserve upto 2010-11 and continue with reinvestment of such amount along with interests received on such investments.

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 and C & AG for FY 2019-20. 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 INR 7124.80lakhs, since such interest will be received only on maturity of the fixed deposits, the same is not reflected in the corresponding fixed deposit amount.

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

XX. **Other Items:** A sum of INR 16.00 lakhs on account of ERPC charges has been claimed in the APR.

XXI. **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 %. During the year 2019-20, WBSETCL achieved an Annual Availability Factor of 99.88 % or 0.13% above norms as may be seen from the authentication given by SLDC provided in Annexure IV. Based on the formula prescribed under the aforesaid paragraph 8 of Schedule-10, the amount of incentive entitlement is worked out as under:

Annual Transmission Charge as per APR Submissions Annexure I
= INR 164293.76lakhs

Permitted incentive = $164293.76 \times \frac{(99.88 - 99.75)}{99.75}$ = INR 214.12 lakhs

A sum of INR 214.12lakhs has therefore been included in the ARR as permitted incentive.

WBSETCL would like to bring to the kind notice of the Hon'ble Commission that the formula given in Form 1.23 of Annexure I of the Tariff Regulations, 2011 is not in consonance with that specified in paragraph 8 of Schedule-10. WBSETCL has therefore claimed Incentive as per the provisions of paragraph 8 of Schedule-10, as allowed in past years.

XXII. **Return on Equity:**

Computation of the average equity base during FY 2019-20 is provided in Form 1.20 (a) from which it will be seen that the same was INR 291268.33 lakhs. Return on the average equity base @ 15.50% amounts to INR 45146.59lakhs, which has been claimed under Form 1.22 of the APR.

XXIII. **Gross Revenue Requirement:** The Gross Revenue Requirement (GRR) for FY 2019-20 after consideration of the above expense heads, return on equity and Permitted incentives amounted to INR 183667.62 lakhs.

XXIV. **Income from non-tariff sources:** Receipts on this head, details of which are provided in Form 1.26 of Annexure I, amounted to INR 5271.17lakhs.

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

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 INR 1982.56 lakhs was received by the Company as Scheduling and SLDC charges and INR 12120.17lakhs as Short term open access charges (STOA), as disclosed in Form 1.26. The approved amount of

XXV. **Income from Inter-State transmission charges**

Central Electricity Regulatory Commission (CERC) vide its order dated 29th June, 2015 had determined the amount of Inter-state Transmission Charges upto the year 2013-14. No further order/orders have been issued for subsequent periods. However, during the current year, an amount of Rs.32.72 Crores has been provisionally received from M/s. Power Grid Corp. of India Ltd. towards Inter-state Transmission Charges. Pending issuance of similar orders for the subsequent periods from CERC, this amount has not been recognised as Revenue as per the Accounting Policy of the Company and therefore considered as advance. . Accordingly no amount, has been considered for adjustment.in the APR petition for FY 2018-19.

XXVI. **Total Revenue Realisable through Tariff:** After netting of Income from non-Tariff Sources of an aggregate amount of INR 15369.68 lakhs from the Gross Revenue Requirement for the year, the Total realisable revenue through tariff amounts to INR 151312.26 lakhs as per Form E(T) and as per APR Submissions Annexure I.

XXVII. **Amount recoverable as per APR Petition:** Gross Transmission Charges billed/ billable during FY 2019-2020 amounted to INR 126649.64 lakhs as detailed in the APR Submissions Annexure I. Considering the Revenue realisable through tariff as per this APR Petition of INR 164866.09 lakhs the revenue gap for FY 2019-20 amounts to INR 38216.45lakhs.

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

The APR Order for FY 2014-15, FY 2015-16,FY 2016-17 and FY 2017-18 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.

XXVIII. **Reconciliation between audited accounts figures and balances appearing in Form E(T):** The reconciliation is provided in the sheet numbered Annexure V annexed to these submissions. It may please be noted that all expenses and income considered in the Forms in Annexure I and the submissions hereunder include income and expenditure of the State Load Despatch Centre.

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

ANNEXURE I

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

APR ANNEXURE-I				2019-20 In Rs. Lakhs				
Ref (1)	Particulars (2)			Approved by WBERC (3)	Actual (4)	Controllable/ Uncontrollable	Allowable (5)	Additional fixed cost allowable/ disallowable (5) - (3)
1	Employees' Cost							
	a)	Salaries		18952.54	14738.45	Uncontrollable	14738.45	(4214.09)
	b)	Others (specify)						
		Terminal Benefits		0.00	13689.66	Uncontrollable	13689.66	13689.66
	Total Employees' Cost			**18952.54**	**28428.11**	Uncontrollable	**28428.11**	**9475.57**
2	Operation & Maintenance (O&M) Charges:							
	(a)	Repairs & Maintenance incl. Consumables		6473.94	6687.55	Uncontrollable	6687.55	213.61
	(b)	Rent		149.89	118.87	Uncontrollable	118.87	(31.02)
	(c)	Legal Charges		29.43	42.68	Uncontrollable	42.68	13.25
	(d)	Auditors Fees/Expenses		64.24	41.15	Uncontrollable	41.15	(23.09)
	(f)	Cost of Outsourcing						
		i)	Security Charges	2078.94	2262.49	Uncontrollable	2262.49	183.55
		ii)	Vehicle Charges	950.45	899.86	Uncontrollable	899.86	(50.59)
	(g)	Other Administrative & General Charges						0.00
		i)	Others	0.00	1591.52	Uncontrollable	1591.52	1591.52
		ii)	Service Tax and Entry Tax	1708.42	0.00	Uncontrollable	0.00	(1708.42)
		iii)	Licence/Filing Fees of WBERC	308.68	290.21	Uncontrollable	290.21	(18.47)
		iv)	Consultancy Charges	0.00	169.12	Uncontrollable	169.12	169.12
			Sub-Total	**2017.10**	**2050.84**		**2050.84**	33.74
		iv)	ULDC Charges	128.57	791.52	Uncontrollable	791.52	662.95
	Total O&M Charges			**11892.56**	**12894.97**		**12894.97**	**1002.41**
3	Insurance Premium			0.00	0.00	Uncontrollable	0.00	0.00
4	Rates & Taxes			144.57	152.15	Uncontrollable	152.15	7.58
6	Interest and Finance Charges							
	a)	On Capital Borrowings						
			Actuals	26129.25	34385.96	Uncontrollable	34385.96	9177.23
			Normative	0.00	920.52	Uncontrollable	920.52	
	b)	On Bonds for Terminal benefits to employees		920.52	920.52	Uncontrollable	920.52	0.00
	c)	Interest on Working Capital		1064.86	844.22	Uncontrollable	1416.55	351.69
	d)	On Temporary Accomodation		0.00	0.00			0.00
	e)	Other Finance Charges		27.19	5.97	Uncontrollable	5.97	(21.22)
7	Depreciation			27998.01	28690.57	Uncontrollable	28690.57	692.56
8	Advance against depreciation			0.00	2743.59	Uncontrollable	2743.59	2743.59
9	Cost of capital payable to other agencies*			4910.07	3012.31	Uncontrollable	3012.31	(1897.76)
10	Taxes under Income Tax Act			7877.39	10374.45	Uncontrollable	10374.45	2497.06
12	Reserve for Unforeseen Exigencies						0.00	0.00
	Prior Period (Income)/Expenditure			0.00	0.00		0.00	0.00
13	Others if any to be specified							
	a)	Various charges of ERPC		16.00	16.00	Uncontrollable	16.00	0.00
	b)	Scrapped Asset Written Off		0.00	0.00	Uncontrollable	0.00	0.00
	c)	Permitted Incentives		0.00	214.12	Uncontrollable	214.12	214.12
	d)	Rebate to CESC			0.00	Uncontrollable	0.00	0.00
	e)	Miscellaneous Claims (Repayment of Pension Bond)			5400.00		5400.00	5400.00
14	Return on Equity			0.00	45146.59	Uncontrollable	45146.59	45146.59
15	**Gross Revenue Requirement**			**99932.97**	**174150.05**		**174722.38**	**74789.42**
16	Income from other non-tariff sources			5729.86	5271.17	Uncontrollable	5271.17	(458.69)
17	Interest Credit			428.71	0.00	Uncontrollable	0.00	(428.71)
18	Scheduling and SLDC Charges			0.00	1982.56	Uncontrollable	1982.56	1982.56
19	STOA Charges			0.00	12120.13	Uncontrollable	12120.13	12120.13
20	Income tax refund for Assessment Year 2014-15				0.00		0.00	0.00
21	Aggregate Revenue Required (15-16-17)			**93774.40**	**154776.19**		**155348.52**	**61574.12**
22	Special Allocations (APR Adjustment for earlier years)			**775.11**	**9517.57**		9517.57	8742.46
23	**Total Revenue realisable through Tariffs**			**94549.51**	**164293.76**		**164866.09**	**70316.58**

		INR in Lakhs
	Transmission charges recognized as revenue in the annual accounts of FY 2019-20 -- A	125874.53
Add	APR adjustments for FY 2013-14 admitted vide Order dt 07/02/2020 and accordingly recognised as revenue in the F.Y. 2013-14 ---------- B	775.11
	Rebate allowed to CESC ---------- C	
	Amount recoverable through Tariff Order for the year 2019-20 --- D = (A + B + C)	**126649.64**
	Allowable ARR as per APR petition ---------- E	**164866.09**
	Balance revenue recoverable for 2019-20 as per APR ----------(E - D)	**38216.45**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

ANNEXURE II

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form E(T): Summarised Revenue Requirement (Transmission)				2019-20		
Ref.	Particulars			Rs. Lakhs		
				Projected	Approved by WBERC	Actual (for WBSETCL)
A.						
1	Energy Transmitted. (MU)			49389.00		46244.99
2	Allocated Transmission capacity (MW)			6639	6639	6036
3	Actual transmission Loss% [normative]			3.10%		
B.					Rs. in Lakhs	
1	Employee Cost			**36902.42**	**26982.98**	**28428.11**
	a)	Salaries [Form 1.13 & 1.17]		25285.01	18952.54	14738.45
	b)	Others (specify)				
		Terminal Benefits [Form 1.13 & 1.17]		3586.97		13689.66
		Arrears (Revision of pay)		8030.44	8030.44	0.00
2	Other Administrative & General Charges [Form 1.13 & 1.17]					
	a)	Others		**1932.53**	**2017.10**	**2050.84**
		i)	Licensee / Filing Fees of WBERC	308.68	308.68	290.21
		ii)	Entry Tax	45.61	1708.42	0.00
		iii)	Consultancy Fees, charges and expenses [Form 1.17]	63.57		169.12
		iv)	Others	1514.67		1591.52
3	Rent, Rates & Taxes [Form 1.17]					
	a)	Rent		149.89	149.89	118.87
	b)	Rates & Taxes		144.57	144.57	152.15
4	Legal Charges [Form 1.17]			29.43	29.43	42.68
5	Auditors Fees [Form 1.17]			66.24	64.24	41.15
6	Cost of Outsourcing [Form 1.17]					
	a)	Security Charges		2078.94	2078.94	2262.49
	b)	Vehicle Charges		950.45	950.45	899.86
7	Repair & Maintenance incl. Consumables [Form 1.13 & 1.17]			7164.79	6473.94	6687.55
8	a)	Interest on Capital Borowings [Form 1.17]		34592.14	26129.25	35306.48
		Interest on Bond for creation of Pension Fund [Form 1.17]		920.52	920.52	920.52
	b)	Foreign Exchange rate Variation				
	c)	Other Financing Charges [Form 1.13 & 1.17]		27.19	27.19	5.97
	d)	Interest on Transmission Usre' Security Deposits				
	e)	Lease rental [Form 1.17]				
9	a)	Depreciation [Form 1.13]		22340.75	27998.01	28690.57
	b)	Advance against depreciation [Form 1.17(e)]		1747.26	0.00	2743.59
10	Bad Debt [see regulation 5.10.1]			0.00	0.00	0.00
11	Scrapped Assets Write Off			14.33	0.00	0.00
12	Tax					
	a)	Income tax [Form 1.17]		16293.48	7877.39	10374.45
	b)	Fringe Benefit Tax [Form 1.17]				
13	Others if any to be specified					
	a)	Interest on working capital [Form 1.17(b)]		1891.05	1064.86	844.22
	b)	Consultancy Fees, charges and expenses [Form 1.17]				
	c)	Insurance Premium Payable [Form 1.17(f)]		0.00	0.00	0.00
	d)	SLDC (Handling charges)				
	e)	Other cost (WBPDCL)		4910.07	4910.07	3012.31
	f)	Various charges to ERPC		16.00	16.00	16.00
	g)	Provision for abandoned Project				
	h)	ULDC charges		128.57	128.57	791.52
	i)	Rebate to CESC		0.00	0.00	0.00
	j)	Miscellaneous Claims (Repayment of Pension Bond)		5400.00	2700.00	5400.00
14	**Total Expenditure (sum of 1 : 13)**			**137700.62**	**110663.40**	**128789.34**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

15	Normative Return /Return on Equity[Form 1.22]		45741.25	45085.78	45146.59
16	Permitted Incentives		291.92	0.00	214.12
17	Permitted Return (15 + 16)		46033.17	45085.78	45360.71
18	Special Allocation [Form 1.21]		10515.63	0.00	9517.57
19	Prior Period (Income) / Expenses				
20	**Gross Revenue Required (14 + 17 + 18 + 19)**		**194249.42**	**155749.18**	**183667.62**
21	a)	Less: Income other than revenue from transmission of energy [From 1.26]	5553.65	5729.86	5271.17
	b)	Less: Benefits passed on to Transmission Users [Form 1.24]			
	c)	Less: Interest credit on Depreciation and any others	0.00	428.56	0.00
	d)	Less: Others if any to be specified			
		Scheduling and SLDC Charges (Incl. ULDC Charges)	2083.66	0.00	1982.56
		STOA Charges	6255.88	7655.38	12120.13
		Write back of old unreconciled balances [Form 1.17]			
	e)	SLDC Expenses	0.00	852.95	0.00
	f)	Income tax refund for Assessment Year 2014-15			
22	**Revenue Required (20 - 21)**		**180356.23**	**141082.43**	**164293.76**
23	**Transmission charge (Rs. /MW/ Month)**		**226384.78**	**177087.96**	**226824.82**

As per Order

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

17

Form 1.13 : Expenditure - Transmission of Energy

Ref.	Particulars	FY 2019-20 INR Lakhs		
		PROJECTED	APPROVED BY WBERC	ACTUAL
	Expenses on Transmission of Energy Excludes Expenses shown under any other head			
(i)	Consumption of stores & spares	2,653.49		2279.32
(ii)	Repairs & Maintenance (excluding stores) *	4227.25		4044.17
	Buildings	1,431.13		2051.11
	Transmission & Distribution Assets	2,387.56		1740.17
	Others	408.56		252.89
(iii)	Employee Costs*	25,285.01		14738.45
	Salaries & Wages			
	Bonus / Ex-Gratia			
	Contribution to Funds			
	Welfare Expenses			
(iv)	Depreciation			
(v)	Travelling Expenses	120.57		112.29
(v)	Vehicle Maintenance (Running & Hire Charges for Tr Line Maintenance)*	-		0.00
(v)	Telephone Expenses**	84.57		55.64
(v)	Other Management & Administrative Expenses **	591.02		539.25
(v)	Security Charges* (shown in 1.17)			
(v)	Expenses due to Penalty, Fines etc.			
(v)	Others Specify			
	Service Tax and Entry Tax **	45.61		0.00
	Overall (1.13) Transmission)	**33,007.51**	**-**	**21,769.12**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.14 : Average System Demand for Transmission System

MW

Season/ Time of the day	Projected	Approved by WBERC	Actual
Summer	7007		6505
Monsoon	7231		6564
Winter	5680		5038
Grand Total	6639		6036

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17 : Other expenses centrally maintained

	Particulars	FY 2019-20 INR Lakhs		
		Projected	Approved by WBERC	Actual
			As per ARR	
(a)	**Rent ***	149.89	149.89	118.87
	Rates & Taxes (Other than taxes on income & profits)	144.57	144.57	152.15
(b)	**Interest**			
	Interest on Capital Expenditure, Loans & Public Deposits [Form C]	34592.14	26129.25	35306.48
	Interest on Temporary Accommodation [Form 1.17(a)]			
	Interest on Working Capital [Form 1.17(b)]	1891.05	0.00	844.22
	Interest on Security Deposits at rates specified by the Commission calculated on average basis.			
	Interest on advance from consumers			
	Other Finance Charges [Form 1.17(c)]	27.19	27.19	5.97
	Lease Rental			
	Delayed Payment Surcharge			
	Interest on Bond for Pension Fund	920.52	920.52	920.52
(c)	**Bad Debts (see regulation 5.10.1)**			
(d)	**Legal Charges**	29.43	29.43	42.68
(e)	**Consultancy Fees, charges and expenses**	63.57		169.12
(f)	**Auditors' Fees**	66.24	64.24	41.15
(g)	**Depreciation**	27740.75		28690.57
(h)	**Advance against Depreciation [Form 1.17(e)]**	1747.26		2743.59
	Foreign Exchange Rate Variation on Loan repayments [Form 1.17(d)]			
	Other Expenses			
	Cost of Outsourcing [Form 1.17(K)]			
	(i) Manpower Related	2078.94	2078.94	2262.49
	(ii) Hiring of Vehicles	950.45	950.45	899.86
	Insurance Premium Payable [Form 1.17(f)]	0.00		0.00
	Employee costs			
	Salaries & Wages			
	Bonus			
	Contribution to Funds			
	Welfare Expenses			
	Directors' fees & expenses	3.37		5.62
	Others (specify) if any			
	Repairs & Maintenance (excluding salaries etc. & stores)	284.05		364.06
	Impact of Service Tax on Repairs & Maintenance			
	Travelling Expenses	25.34		0.00
	Postage			
	Security			

20

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Scrapped Assets Written Off	14.33	0.00	0.00
Telephone, Telex, etc.			
Vehicle Running & Maintenance (Running & Hire Charges)			
General Establishment Charges *	689.80		878.72
Terminal Benefits	3586.97	0.00	13689.66
Taxes on Income / Profit (Net Cash Outflow)	16293.48		10374.45
Others to be specified (if any)			
License/Filing Fees of WBERC	308.68		290.21
Rebate to CESC	0.00		0.00
Special Allocation Form 1.21			
Cost of Capital to WBPDCL	4910.07	4910.07	3012.31
Various charges of ERPC	16.00	16.00	16.00
Other Debits			
ULDC Charges	128.57	128.57	791.52
Write off of old unreconcilable balances			
SLDC Handling Charges			
Overall (1.17)	**96662.67**	**35549.13**	**101620.22**

(21)

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17(a) : Interest on Temporary Accommodation	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Opening Balance			
Add Drawal for the year			
Less : Repayment for the year			
Closing Balance			
Interest on Temporary Accommodation			
Total :	**0.00**	**0.00**	**0.00**

Form 1.17(b) : Interest on Working Capital	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Working Capital:			
A. Gross Sales	180356.23	141082.43	164293.76
B1. Less: Depreciation	27740.75	27998.01	28690.57
B2. Less: Deferred Revenue Expenditure			
B3. Less: Return on Equity	45741.25	45085.78	45146.59
B4. Less: Reserve for Unforeseen Exigencies			
B. Total deductions: (sum B1:B4)	73482.00	73083.79	73837.16
C. Allowable Gross Sales for Working Capital	106874.23	67998.64	90456.59
D. Allowable Working Capital @18% on C	19237.36	12239.76	16282.19
E. Interest at State Bank Short Term PLR rate or at actual rate of borrowing, whichever is less (PLR as on 5.10.2015 14.05%)	8.70%	8.70%	8.70%
F. Interest on Working Capital	1891.05	1064.86	1416.55
N.B. Actual Interest paid as per FORM C	**0.00**	**0.00**	**844.22**

Form 1.17(c) : Other Finance Charges	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Guarantee Commission	0.00		0.00
Front-End Fees			
Bank Charges *	1.55		
Public Deposit and Advance against Electricity Bill			
L/C Opening charges			
Fees and Expenses for Restructuring			
Cost of Hedging			
Others (Specify):			
i) Stamp Duty Registration Fees			
ii) Service Fee/ Commitment Charges	25.64		5.97
iii) Arranger's Fee on Market Bonds			
Overall	**27.19**	**27.19**	**5.97**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17(d): Foreign Exchange Rate Variation (FERV) - Yearwise	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Loan 1			
Loan 2 and so on			
Overall	-		

Form 1.17(e) : Advance against Depreciation (AAD)	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
1. Total allowable repayment of loan during the year	29488.01	23601.03	31434.16
2. 1/10th of original loan amount net of disallowed loans if any	62295.44	63105.44	60213.62
3. Maximum permissible amount of loan repayment restricted to 1/10th of original admitted loan	29488.01	23601.03	31434.16
4. Depreciation as per Form B	27246.26	27998.01	28690.57
5. Allowable Advance Against Depreciation (3 - 4)	**1747.26**	**0.00**	**2743.59**

Form 1.17(f) : Insurance Premium Payable	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
Insurance Premium			
Overall	**0.00**	**0.00**	**0.00**

Form 1.17(g) : Interest Credit	FY 2019-20		
Particulars	INR Lakhs		
	Projected	Approved by WBERC	Actual
1. Depreciation as per Form B	27740.75	27998.01	28690.57
2. Repayment as per Form C	29488.01	23601.03	31434.16
3. Excess Fund created (1-2, if 1>2)	0.00	4396.98	0.00
4. Weighted average rate of interest of existing loan	12.94%	9.75%	9.47%
5. Interest credit	0.00	428.71	0.00
Overall	**0.00**	**428.71**	**0.00**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17(h) - Break-up of Employee Cost				2019-20 (Projected) Rs. In Lakhs		2019-20 (Approved by WBERC) Rs. In Lakhs		2019-20 (Actual) Rs. In Lakhs	
Catetory	Sl.No.		Particulars	Own Employees	Employees on Contract in Regular Establishment (Employees of WBSEDCL on Deputation)	Own Employees	Employees on Contract in Regular Establishment (Employees of	Own Employees	Employees on Contract in Regular Establishment (Employees of
A	Expenditure in Rupees in Lakh								
	1	Salary and Wage							
		a	Basic Pay	20242.43				8175.46	617.19
		b	Dearness Allowance	2985.76				3597.17	
		c	Other Allowances	2648.41				2671.75	
	2	Statutory Retirement Benefit							
		a	Gratuity	638.78				650.42	144.48
		b	Company's contribution to PF	900.00				907.58	74.29
		c	Company's contribution to Pension scheme	2048.19		26982.98		11912.89	
	3	Statutory Bonus and Ex-Gratia		241.50				178.73	
	4	LTC		329.89				145.22	-3.47
	5	Leave Encashment		1758.98				3011.61	118.13
	6	Workmen and staff welfare expenditure		545.31				31.74	
	7	Medical Expenses, Uniform & Liveries Expn etc.		0.00				209.42	
	Less	Emp Cost Capitalised		-3467.27				-4014.50	
		Total Employee Cost		**28871.98**	**0.00**	**26982.98**	**0.00**	**28428.11**	**950.62**
B	Contribution for shortfall in interest of PF fund, if any								
C	Production / Performance incentive to employees								
D	Number of Personnel								

Note : (i) In serial no.7 of Catetory A under head "Others", specific head to be mentioned. Incentive to emplyees related to performance/production shall not be included under any
(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

24

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17(i) - Details of Arrear against wage revision				2019-20 Projected	2019-20 (Approved by WBERC)	2019-20 Actual
Catetory	Sl.No.		Particulars	Arrear Annual Expenditure for the year concerned	Arrear Annual Expenditure for the year concerned	Arrear Annual Expenditure for the year concerned
Catetory	Sl.No.		Particulars	Arrear Annual Expenditure for the year concerned	Arrear Annual Expenditure for the year concerned	Arrear Annual Expenditure for the year concerned
A	Expenditure in Rupees in Lakh					
	1	Salary and Wage				
		a	Basic Pay	8030.43762	8030.43762	0
		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

25

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17 (j) - Statement of Penalty / Fine / Cess etc.	FY 2019-20 (INR Lakhs) Projected				FY 2019-20 (INR Lakhs) (Approved by WBERC)				FY 2019-20 (INR Lakhs) Actual			
Name of Statute	Type of Payment	Amount	Reasons	Remedial measures	Type of Payment	Amount	Reasons	Remedial measures	Type of Payment	Amount	Reasons	Remedial measures
Environmental (Prevention) Act, 1986												
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

26

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.17(k) - Cost of outsourcing		FY 2019-20 (INR Lakhs)				
Particulars		Projected	Approved by WBERC	Actual		
				Manpower Related	Hiring of Vehicles	Others
a)	**Administration & General Expenses**					
	i) Call Centre					
	ii) Security Services	2078.94		2262.49		
	iii) Office Transportation	950.45			899.86	
	iv) Courier Service					
	v) Retail Outlet Services					
	vi) Pre-paid Vending Machine Services					
	vii) Revenue Collection/ Billing Services					
b)	**Repair & Maintenance Expenses**					
	Vehicle Expenses					
	i) Services*					
	ii) Spares					
	iii) Consumables					
	iv) Manpower					
c)	**Operational Services**					
d)	**Management Services**					
e)	**Others**					
	TOTAL	3029.39	0.00	2262.49	899.86	0.00

27

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.18 : Original Cost of Fixed Assets				2019-20
Ref.	Particulars	INR Lakhs		
		Projected	Aproved by WBERC	Actual
(1)	Generation Assets			
	Station Wise			
	Station 1			
	Station 2			
	Total			
(2)	Transmission Assets			
(a)	At the beginning of the year	924212.71		924212.71
(b)	Additions during the year	102663.39		77086.76
(c)	Retirements during the year	9.87		0.00
	Total (2) = a+b-c	1026866.24		1001299.47
(3)	Distribution Assets			
(4)	Metering Assets			
(5)	Other Assets			
(6)	Less: Contribution from consumers including advance from them	42635.23		
(7)	**Total (1+2+3+4+5-6)**	**984231.01**		**1001299.47**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.18 (a): Original Cost of Works in Progress				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Opening Balance	164039.27		164039.27
2	Additional Capital Expenditure for the year(including IDC)	131109.17		95124.68
	(a) Plan Out lay			
	(b) Outside Plan Out lay	131109.17		95124.68
	(c) Interest & other exp. During Construction			
3	Amount transferred to Fixed Assets	102663.39		77086.76
4	Add: Adjustments for previous years			
5	**Closing Balance**	**192485.05**		**182077.19**

Form 1.18 (b) : Intangible Assets				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved 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)			

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.18 c(i) : Investments				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	In Govt. Secuirity			
2	Share in Public Ltd Company NTESC			
3	Fixed Deposit with Bank			
a)	at SLDC end	15502.77		12602.48
b)	Against Reserve for Unforeseen Exigencies **	8644.12		7124.80
c)	Others	16354.88		11860.76
	Sub-Total	40501.77		31588.04
4	Others			
	Total	**40501.77**		**31588.04**

Form 1.18 c(ii) : Income from Investments				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	In Govt. Security Investments			
2	On Fixed Deposits with Banks:			
a)	On SLDC Deposits	908.15		787.66
b)	On Reserve for Unforeseen Exigencies Deposits	637.67		445.30
3	Others	959.84		741.30
	Total	**2505.65**		**1974.25**
	Less : Interest on Reserve Unforeseen Exigencies reinvested	637.67		637.67
	Less: Interest on SLDC Account Fixed Deposits with Banks	908.15		787.66
	Total(excluding SLDC & int on Res for U/F Exigencies)	**959.84**		**548.93**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.19(a) : Capital Expenditure for the year				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
A	General Capital Expenditure			
1	Generation Capital Expenditure			
	Station wise			
2	Transmission Capital Expenditure			
	Plan			
	Outside Plan	131109.17		95124.68
	Total	**131109.17**		**95124.68**
3	Distribution Capital Expenditure			
A	**Overall General Capital Expenditure(1+2+3)**	**131109.17**		**95124.68**
B	Special Projects as per Note 2 of Form 1.18			
	Generation			
	Transmission			
	Distribution			
	Overall Special Projects			
	Capital Expenditure (A+B)	**131109.17**	**0.00**	**95124.68**

Notes:

1 To be specified separately for the previous year, current year and the ensuing year
2 Plan and Non-Plan expenditure are to be shown separately
3 Expenditure should include Interest during construction
4 Overall amount of expenditure should be limited to the amount admitted by the Commision
5 This Format shall be subbmitted with perspective plan in pursuance to Schedule 2

(31)

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

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 2019-20			Projected
A	**Capital Expendirure Plan for the existing on going Projects**							
	Stationwise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							
	I) JBIC							
	ii) RIDF							
	Sub-Total (a)				0.00	0.00	0.00	
	Under Outside Plan Scheme							
(b)	i) Tran.Normal (O&M)							
	ii) Tran.Normal (O&M Construction)							
	iii) Tran. Project (Incl. IT)							
	PFC Funded Scheme							
	REC Funded Scheme				131109.17		95124.68	
	iv) Communication							
	Testing							
	v) I.T.							
	vi) SLDC							
	vii) Others							
	Sub-Total (b)				**131109.17**	**0.00**	**95124.68**	
	Overall Capital Expenditure Plan for Existing On going Projects				**131109.17**	**0.00**	**95124.68**	
B	Capital Expendirure Projects completed in the last previous year(s) or to be completed in the Base year							
	Projectwise							
(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 Expendirure Programme for new projects for which Investment Plan submitted for approval of the Commission							
	Projectwise							
	Under Plan Scheme							
(a)	Transmission Capital Expenditure							
	(i) Proposed to JBIC							
	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 (incuding IDC for ensuing years) (A+B+C)				**131109.17**	**0.00**	**95124.68**	
	Total Capital Expenditure				**131109.17**	**0.00**	**95124.68**	

32

Amitava Nag
Addl. Chief Engineer
RAC, 8th Fl., A-BLOCK
VIDYUT BHAVAN, WEBEDCL
KOLKATA – 700 091

Form 1.19(C) : Project Specifications										FY 2019-20		INR Lakh		
Ref.	Name of the Project with brief description	As approved in Investment Plan		Latest approved revision		Target set upto last previous year	Target achieved upto 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	Approved	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											131109.17		95124.68
(c)	Distribution Capital Expenditure													
Overall Capital Expenditure												131109.17	0.00	95124.68

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.20(a) : Equity Base				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
1	Actual Equity Base at the beginning of the year	423125.86		423125.86
2	Admissible Equity base at the beginning of the year	279705.32		279705.32
3	Actual addition/deletion to Equity Base during the year	61621.31		57302.47
4	Actual Equity Base at the end of the year (1+3)	484747.18	0	480428.34
5	Net Addition to the Original Cost of Fixed Assets during the year (vide submission in Form 1.18)	102663.39		77086.76
6	Less Asset Created in terms of Regulation 5.15.1(iv) if any	0.00		0.00
7	Net Addition to the Original Cost of Fixed Assets during the year other than assets created in terms of Regulation 5.15.1(iv)	102663.39	0.00	77086.76
8	Normative Addition to Equity base (30 % of 7)	30799.02	0.00	23126.03
9	Addition to Equity base considered for the year (Lower of 3 & 8)	30799.02	0.00	23126.03
10	Add : Asset Created in Terms of Regulation 5.15.1(iv)	0.00		0.00
11	Addition in Equity base during the year for the purpose of computation of Return (9+10)	30799.02	0.00	23126.03
12	Admissible Equity base at the closing of the year (2 + 11)	310504.34	0.00	302831.35
13	Average admissible equity base for Allowing Returns (2+12)/2	295104.83	0.00	291268.33
	For the purpose of this form,Equity Base shall be taken as per Regulation.			

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL. A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

Form 1.20(b) : Normative Debt (Equity Part converted to Debt)					FY 2019-20
			INR Lakhs		
Ref.	Particulars	Derivative	Projected	Aproved by WBERC	Actual
1	Opening Gross Normative Debt	A1	134618.73		134618.73
2	Less : Cumulative Repayment of Normative Debt up to Previous Year	A2	44269.24		44269.24
3	Opening Net Normative Debt	a= A1 - A2	90349.49		90349.49
4	Actual Addition to Debt for the Year	b	72371.71		30707.49
5	Addition to the Fixed Assets during the year	c	102663.39		77086.76
6	Normative Debt	d=70%	70%		70%
7	Normative addition to debt for the year	e=c*d	71864.38		53960.73
8	Addition to debt for the year to be considered to ARR	f= higher of b and e	72371.71		53960.73
9	Additional Gross Normative Debt during the year	G1= f - b	0.00		23253.24
10	Repayment of Normative Debt during the year	G2	5886.98		5886.98
11	Net additional Gross Normative Debt during the year	g=G1 - G2	-5886.98		17366.26
12	Closing balance of Net Normative Debt(i.e.closing Gross Normative Debt(B1) over cumulative repayment of Normative Debt upto the end of the year(B2)	h=a + g	84462.51		107715.75
13	Average balance of net Normative Debt	i= (a + h)/2	87406.00		99032.62
14	Weighted average rate of interest	j in %	9.61%		9.61%
15	Allowable interest on Normative Debt	k=i x j	8397.68		9514.73
16	Closing Gross Normative Debt	B1=A1+G1	134618.73		157871.97
17	Cumulative Repayment of Normative Debt upto the end of the year	B2=A2+G2	50156.22		50156.22

For the purpose of this form, Debt shall have to be considered as per Regulation 4.4.2 &
(1) Regulation 4.4.3
(2) Normative Debt will relate to the tenure of actual debt payment

35

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

Form 1.21 : Special Allocations				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved by WBERC	Actual
	Special Allocations			
(A)	Appropriation to Reserve for Unforeseen Exigencies			
(B)	Other, if any, to be specified			
	Recovery of APR adjustment for 2009-2010			
	Recovery of APR adjustment for 2010-2011			
	Recovery of APR adjustment for 2011-2012			
	Recovery of Arrear Tariff for 2012-2013			
	Recovery of APR adjustment for 2008-2009(Review Order)			
	Recovery of APR claim for 2013-2014	1773.17	775.11	775.11
	Recovery of APR claim for 2014-2015	4504.10		4504.10
	Recovery of APR claim for 2015-2016	1703.63		1703.63
	Recovery of APR claim for 2016-2017	0.00		0.00
	Recovery of APR claim for 2017-2018	2534.74		2534.74
	Total	**10515.63**	**775.11**	**9517.57**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.22 : Return on Equity					FY 2019-20
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Aproved by WBERC	Actual
1	Average Equity Base (a)	Form 1.20 (a)	295104.83	0.00	291268.33
2	Rate of Return (b)	%	15.50%		15.50%
3	Return on equity (c)	c=a*b*0.01	45741.25	0.00	45146.59

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.23 : Permitted Incentive					FY 2019-20
			INR Lakhs		
Ref.	Particulars	Basis	Projected	Aproved by WBERC	Actual
(3)	Incentive for Transmission				
(i)	Annual Availability		99.90%		99.88%
(ii)	Target Availability		99.75%		99.75%
(iii)	Excess availability over Target, if >0	iii = (i - ii)	0.15%		0.13%
(iv)	Annual Transmission Charges		180356.23		164293.76
(v)	Incentive for additional availability	(v)=(iv x iii)	291.92		214.12

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Form 1.24 : Benefits passed on to consumers				FY 2019-20
		INR Lakh		
Ref.	Particulars	Projected	Aproved 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)			

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

Form 1.26 : Income other than sale of Energy				FY 2019-20
		INR Lakhs		
Ref.	Particulars	Projected	Aproved 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	1867.98		1528.95
(iv)(a)	Income from Investments and Bank Balances related to SLDC Business			
(v)	Income from Investments and Bank Balances on Reserve for Unforeseen Exigencies	637.67		445.30
(vi)	Surcharge for Late Payments			
(vii)	Income from jobs at consumer's premises			
(viii)	Transmission/Wheeling charges			
(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			
(xiii)	Income from auxiliary services			
(xiv)	Other General receipts arising from and ancilliary or incidental to the business of electricity	4593.82		4529.87
	Total Income (A (i) to (xix)	**7099.47**	**0.00**	**6504.12**
	Less: Income on Reserve for Unforeseen Exigencies reinvested	637.67	0.00	445.30
	Less: Income from Investment and bank balances pertaining to SLDC	908.15		787.66
	Net Income other than sale of energy and STOA & Scheduling Charges	**5553.65**	**0.00**	**5271.17**
(a)	Scheduling and SLDC Charges	2083.66		1982.56
(b)	Short Term Open Access Charges	6255.88		12120.13

40

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WEST
KOLKATA – 700 091

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

Year: 2019-20 Actual

INR Lakhs

Particulars	Opening Balance of Original Cost	Additions of Original Cost of	Assets fully depreciated	Assets to be depreciated	Value of Assets classified into different rates							Other rates, if	Land-FH	Gross Total	Retirements of Original Cost of Assets during	Closing Balance of Original Cost of
					1.80%	2.57%	3.60%	6.00%	12.85%	18.00%	100.00%					
A. Transmission Assets Cost	924212.71	77086.76	63204.31	938095.16	83724.98	385012.41	427365.21	26512.12	1310.37	1840.35	0.00	4174.14	8155.58	938095.15	0.00	1001299.47
Depreciation for the year	0.00	0.00	0.00	0.00	1450.87	9625.52	15685.66	1473.29	148.31	306.92	0.00	0.00	0.00	28690.57	0.00	0.00
Overall (Cost)	924212.71	77086.76	63204.31	938095.16	83724.98	385012.41	427365.21	26512.12	1310.37	1840.35	0.00	4174.14	8155.58	938095.15	0.00	1001299.47
Overall (Depreciation for the year)					1450.87	9625.52	15685.66	1473.29	148.31	306.92	0.00	0.00	0.00	28690.57	0.00	

Note: Depreciation has been calculated as per prescribed rate of WBERC 1.73% 2.50% 3.67% 5.56% 11.32% 16.68%

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSEDCL
KOLKATA – 700 091

Form -C : Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)
WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2019-2020 Actual

(Rs. in Lakh)

Sl No.	Source of Loans	Original Amount of Loan	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Penal rate of interest, if any (% p.a.)	Rebate (if any) for prompt payment(% p.a.)	Repayment due		Fresh Drawal, if any Amount/Date	Interest paid/payable				Balance at the close of the year	Specific Purpose of Loan	Remarks
							Date	Amount		Normal	Penal	Rebate	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	On Capital Accounts															
A)	MARKET LOAN (BOND)															
	12.00% M B	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Total (A)	**0.00**	**0.00**					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
B)	MARKET LOAN (BOND)															
	8.50% M B in pursuant to creation of Pension Fund	27000.00	10800.00	8.50%				5400.00	0.00	918.00	0.00	0.00	918.00	5400.00		
	Total (B)	**27000.00**	**10800.00**					**5400.00**	**0.00**	**918.00**			**918.00**	**5400.00**		
C)	a) 9.75% Secured Reedemable Non Convertible Bond (Issue Dt 16/10/09)	18300.00	1830.00	9.75%				1830.00	0.00	96.79			96.79	0.00		
	b) 10.29% Secured Reedemable Non Convertible Bond (Issue Dt 26/07/11)	25000.00	25000.00	10.29%				0.00	0.00	2578.28			2578.28	25000.00		
	Total (C)	**43300.00**	**26830.00**					**1830.00**	**0.00**	**2675.07**	**0.00**	**0.00**	**2675.07**	**25000.00**		
	Total Bond (A+B+C)	**70300.00**	**37630.00**					**7230.00**	**0.00**	**3593.07**	**0.00**	**0.00**	**3593.07**	**30400.00**		
N.B																
1)	PENSION BOND - Yearly Interest and a moratorium of 10 years on Principal Repayment Repayment to be made on Five annual instalments after that.															
2)	9.75% Secured Reedemable Non Convertible Bond - Half yearly interest & Repayment in 10 equal annual instalments starting from 1st Anniversary date of issue															
3)	10.29 % Secured Reedemable Non Convertible Bond -Half yearly interest & Repayment to be made at the end of the term i.e 26/07/2021.															

Form -C : Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)
WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2019-2020 Actual

(Rs. in Lakh)

Sl No.	Source of Loans	Original Amount of Loan	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Penal rate of interest, if any (% p.a.)	Rebate (if any) for prompt payment(% p.a.)	Repayment due		Fresh Drawal, if any Amount/Date	Interest paid/payable				Balance at the close of the year	Specific Purpose of Loan	Remarks
							Date	Amount		Normal	Penal	Rebate	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
D)	PFC Ltd (*)	10680.00	10146.48	12.09%				1068.05	0.00	920.27			920.27	9078.43	Capex	
	Total (D)	**10680.00**	**10146.48**					**1068.05**	**0.00**	**920.27**	**0.00**	**0.00**	**920.27**	**9078.43**		
E)	REC Ltd (***)	348448.43	164702.66	10.98%				11887.68	20763.50	16459.99			16459.99	173678.48	Ongoing Projects	
	New projects															
	Package															
	Total (E)	**348448.43**	**164702.66**					**11887.68**	**20763.50**	**16459.99**		**0.00**	**16459.99**	**173678.48**		
F)	LIC	16365.00	7387.33	10.10%				1231.22	0.00	655.58			655.58	6156.11		
	Total (F)	**16365.00**	**7387.33**					**1231.22**	**0.00**	**655.58**		**0.00**	**655.58**	**6156.11**		
G)	NABARD	45647.77	34822.36	10.38%				3405.02	5055.75	3353.56			3353.56	36473.09		
	Total (G)	**45647.77**	**34822.36**					**3405.02**	**5055.75**	**3353.56**		**0.00**	**3353.56**	**36473.09**		
H)	**TERM LOANS FROM BANKS**															
i)	HUDCO (Loan transferred from Allahabad Bank to HUDCO)	20000.00	6692.25	9.25%				1274.71	0.00	579.49			579.49	5417.54	Ongoing Projects	
	SBI	500.00	500.00	8.60%				0.00	4888.24	19.94			19.94	5388.24		
iii)	Working Capital Loan (Canara Bank & UBI)	32500.00	7954.47	8.40%				0.00	2790.90	844.22			844.22	10745.37		
	Total (H)	**53000.00**	**15146.72**					**1274.71**	**7679.14**	**1443.65**			**1443.65**	**21551.15**		
I)	Proposed	**0.00**	0.00	**9.25%**				**0.00**	**0.00**	0.00			0.00	0.00		
	Total (I)	**0.00**	**0.00**					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
J)	To be Tied up	0.00	0.00	**9.25%**				0.00	0.00	0.00			0.00	0.00		
	Total (J)	**0.00**	**0.00**					**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
	Total Financial Institution-2019-20 (A to H)	**544441.20**	**269835.66**					**28098.68**	**33498.39**	**26426.12**		**0.00**	**26426.12**	**277237.26**		

Form -C : Statement of Loans and Calculation of Interest thereon for the Year (Yearwise)
WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED
STATEMENT OF LOANS AND CALCULATION OF INTEREST THEREON FOR THE YEAR 2019-2020 Actual

(Rs. in Lakh)

Sl No.	Source of Loans	Original Amount of Loan	Outstanding Balance at the beginning of the year	Normal rate of interest (% p.a.)	Penal rate of interest, if any (% p.a.)	Rebate (if any) for prompt payment(% p.a.)	Repayment due		Fresh Drawal, if any Amount/Date	Interest paid/payable				Balance at the close of the year	Specific Purpose of Loan	Remarks
							Date	Amount		Normal	Penal	Rebate	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
K)	Central Govt. Loan for Modernisation Scheme CEA	0.00	0.00						0.00	0.00			0.00	0.00		
	Total (K)	**0.00**	**0.00**						**0.00**	**0.00**			**0.00**	**0.00**		
L)	Loan from State Govt															
	i) For Different Schemes under Plan and Non-Plan other than Securitisation of CPSU Outstanding	117195.00	64813.86	8.50%				4850.50	0.00	5495.04			5495.04	59963.36		
	ii) For Securitisation of CPSU Outstanding	0.00	0.00						0.00	0.00			0.00	0.00		
	Total (L)	**117195.00**	**64813.86**					**4850.50**	**0.00**	**5495.04**			**5495.04**	**59963.36**		
	Actual Loans															
	A. On Capital Account	602136.20	315894.94					25547.18	30707.49	30158.94	0.00	0.00	30158.94	321055.25		
	B. On Revenue Account	59500.00	18754.47					5400.00	2790.90	1762.22	0.00	0.00	1762.22	16145.37		
1	Overall Actual		334649.41					30947.18	33498.39	31921.16	0.00	0.00	31921.16	337200.62		
2	Normative Loan	134618.73	90349.49	9.61%				5886.90	23253.24	9514.73	0.00	0.00	9514.73	107715.75		
	Gross Total WBSETCL as a whole (2019-20)	**798254.93**	**424998.90**					**36834.16**	**56751.63**	**41435.89**	**0.00**	**0.00**	**41435.89**	**444916.37**		
	Less:Int on Pension Bond									**920.52**			**920.52**			
	Less Int Capitalised									**4367.19**			**4367.19**			
	Total WBSETCL as a whole (2019-20)	**798254.93**	**424998.90**					**36834.16**	**56751.63**	**36148.18**	**0.00**	**0.00**	**36148.18**	**444916.37**		
2	Drawal and Repayment is estimated considering the matching resource/ pattern of funding and actual payment due as well as drawal and repayment will be on fresh drawal.															

Amrtava Ning
Addl. Chief Engineer
RAC, 8TH FLOOR, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

ANNEXURE III

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

M.R. PAUL & CO.
CHARTERED ACCOUNTANTS..

Certificate no.: CERT/WBSETCL-ACCTS/20-21/02 Dated : 11/03/2021

TO WHOM IT MAY CONCERN

THIS IS TO CERTIFY THAT THE FOLLOWINGS ARE THE HEAD-WISE DETAILS OF EXPENDITURES INCURRED BY SLDC UNIT OF WBSETCL DURING THE FINANCIAL YEAR 2019-2020 AS SHOWN IN THEIR AUDITED FINANCIAL STATEMENTS

Rs. in Lakhs

PARTICULARS	ACTUAL EXPENDITURE AS PER AUDITED STATEMENT OF ACCOUNTS (2019-20)		Note No.
1. CAPITAL EXPENDITURE (PURCHASE)		15.91	(i)
TOTAL CAPITAL EXPENDITURE (A)		**15.91**	
1. ULDC TARIFF CHARGES		791.52	
2.REPAIR & MAINTENANCE		80.35	
3. ADM. AND GENERAL EXPENDITURE		47.17	
4. FINANCING COST		0.04	(ii)
5. EMPLOYEE COST		420.58	
6. DEPRECIATION		3.85	
TOTAL REVENUE EXPENDITURE (B)		**1343.51**	
TOTAL EXPENDITURE (A+B)		**1359.42**	
OTHERS INCOME (INCOME OTHER THAN SLDC HANDLING CHARGES)			
OTHERS INCOME		1268.04	(iii)
TOTAL OTHERS INCOME (C)		**(1268.04)**	
NET EXPENDITURE		**91.38**	

i) Capital Expenditure includes Purchase of Furniture & Fixture of 1585212/- and Other Equipments of Rs. 5999/-.

ii) Financing Cost includes Bank charges of Rs. 4389/-

M. R. PAUL & CO. Chartered Accountants 53, N.S. Road, Kolkata 700 001

Continued to Pg2

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

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Continued from Pg1

Rs. in Lakhs

iii)	Detailed Breakup of Revenue Income of SLDC	
	Particulars	Amount
	Non-Refundable Application Fees for Open Access	39.50
	Rental from Staff Quarter	2.65
	Recovery of Transport Facilities	0.13
	Rental from Contractors	0.12
	Rebate on Excess ULDC Charges	3.79
	Sale of Tender Paper	0.07
	Interest on Fixed Deposit	773.27
	Interest on Autosweep Deposit	388.60
	Operating & Scheduling Charges (DCL)	3.04
	Operating & Scheduling Charges (CESC)	3.46
	Operating & Scheduling Charges (Tata Power)	6.07
	Operating & Scheduling Charges (PCBL)	0.96
	Operating & Scheduling Charges (RPG)	2.71
	Operating & Scheduling Charges (IPSC)	2.66
	Operating & Scheduling Charges (IEX)	0.01
	Operating & Scheduling Charges (ERLDC)	40.01
	Operating & Scheduling Charges (Kreate Energy)	0.99
	Other Receipts (Power Exchange & Misc.)	0.001
	TOTAL	**1268.04**

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

UDIN: 21064911AAAAAY6007

45

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

M.R. PAUL & CO.

CHARTERED ACCOUNTANTS.

Certificate No: CERT/WBSETCL-ACCTS/20-21/04 Dated: 11/03/2021

This is to certify that the Annual Report for the FY 2019-20 of M/s West Bengal State Electricity Transmission Company Limited of of 9th Floor, Bidyut Bhavan, Sector-II, Bidhannagar, Kolkata-700091 includes "Other Expenses" (shown under note no.23) of Rs.1023.83 Lakhs have the following detailed breakup under the corresponding heads:-

Rs. in Lakh

		Details of Other Expenses:	**Amount**	**Amount**
1		Telephone, Postage, Telegram & Telex Charges		55.64
2		Legal Charges		42.68
3		Directors' Fees & Expenses		5.62
4		Technical Fees		0.01
5		Training Expenses		167.64
6		Fees & Subscriptions		2.55
7		Books & Periodicals		0.89
8		Printing & Stationary		100.47
9		Electricity Charges		56.51
10		Water Charges		15.59
11		Hospitality - Food and Beverage		40.98
12		Entertainment		11.36
13		Fees for New recruitment of Manpower		21.57
14		Cleaning Charges		28.61
15		Miscellaneous Expenses		373.75
16		Material Related Expenses		25.89
17		Compensation for Injuries/Death		30.10
18		Service Tax & Entry Tax		0.00
19		Other Bank Charges		2.82
		Audit Fees & Expenses		
20		Statutory Audit Fees and expenses	13.60	
21		Internal Audit Fees and expenses	7.51	
22		Out of Pocket Expenses of Auditors	1.91	
23		Cost Audit Fee	1.18	
24		Tax Audit fee	1.48	
25		Other Audit fees	15.47	41.15
				1023.83

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 - 700 001

UDIN: 21064911AAAABA5839

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

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

M.R. PAUL & CO.

CHARTERED ACCOUNTANTS.

Certificate No: CERT/WBSETCL-ACCTS/20-21/06 Dated: 11/03/2021

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, Bidhannagar, Kolkata-700091 and certify that the amount of **Rs. 13689.66 lakhs** included in Note 20 (Sl No.2) of the Financial Statements for the year ended 31st March, 2020 as ' *Contribution to Provident and Other Funds'* comprises of Provident Fund and the Terminal benefits liability related to Pension and Gratuity for the financial year 2019-20 and an amount of **Rs. (-) 3156.28 lakhs** has been recognised as **'Other Comprehensive Income'** as per Actuarial Valuation as at 31st March, 2020 and duly provided for in the Accounts of the Company.

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

Rs. in Lakh

	Categories of Expenses booked	2019-20	
1	Pension Fund		
	a) For Employees of DPL	-	
	b) For Employees of TCL	11912.89	11912.89
2	Gratuity Fund		
	a) For Employees of DPL	144.48	
	b) For Employees of TCL	650.42	794.90
3	Provident Fund		
	a) For Employees of DPL	74.29	
	b) For Employees of TCL	907.58	981.87
	TOTAL		**13689.66**
	Less: Other Comprehensive Income		
	Gratuity	-1628.94	
	Pension	-1527.34	**-3156.28**
	Net Amount of Terminal Benefit		**16845.94**

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 - 700 001

UDIN: 21064911AAAABC2791

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

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

Statement of amount provided and Contributions made to Terminal Benefit Funds 2019-20

	Amount (Rs. In Lakhs)
Pension Trust	
Balance due as on 01.04.2019	-754.37
Acturial Valuation as on 31.03.2020	13440.23
Provided for in A/Cs in 2019-20	13440.23
Amount paid during 2019-20	0.00
Amount paid after completion of audit of the accounts for 2019-20	12685.86
Balance due for payment as on 30.09.2020	**0.00**
Gratuity Trust	
Balance due as on 01.04.2019	208.39
Acturial Valuation as on 31.03.2020	2279.36
Provided for in A/Cs in 2019-20	2279.36
Amount paid during 2019-20	208.39
Amount paid after completion of audit of the accounts for 2019-20	2279.36
Balance due for payment as on 30.09.2020	**0.00**
ECPF Trust	
Balance due as on 01.04.2017	
Contribution for 17-18	
Provided for in A/Cs in 2017-18	
Amount paid during 2017-18	
Amount Received from DCL ECPF Trust	
Amount paid after completion of audit of the accounts for 2017-18	
Balance due for payment as on 30.09.2018	
EPF	
Balance due as on 01.04.2019	0.00
Contribution for 19-20	907.58
Provided for in A/Cs in 2019-20	907.58
Amount paid during 2019-20	787.69
Amount paid after completion of audit of the accounts for 2019-20	125.94
Balance due for payment as on 30.09.2020	**-6.05**

12/03/2021

Manager (F & A)-Compilation & Tax
W.B. STATE ELECTRICITY TRANSMISSION CO. LTD.
Vidyut Bhavan, Salt Lake Sector-II, Block-DJ,
Kolkata-700 091

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

L B Jha & Co
CHARTERED ACCOUNTANTS

B2/1, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/W/6P

Auditors Certificate

We have checked the attached statements of (a) voltage wise numbers of bays in each sub-stations as on 31st March 2020 and (b) sub-station wise O&M cost for the year ended 31st March 2020 of West Bengal State Electricity Transmission Company Limited with the books and records of the company produced to us and based on the information and explanations given to us we certify that the above statement is in accordance with the records of the company.

L B Jha & Co.
Chartered Accountants
Firm Registration No: 301088E

L. B. JHA & CO. Chartered Accountants

(D. N. Roy)
Partner
Membership No: 300389
UDIN: 21300389AAAADD2909

Kolkata
March 10, 2021

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

ALSO AT : 405 Yogeswar, M-2 Connaught Place, New Delhi - 110 001 • Tel : +91-011-4151 0956 • Tel / Fax : +91-011-4151 0952 • E-mail : lbjhadel@lbjha.com
Flat No. 311, Lok Centre, Marol Maroshi Road, Andheri (E), Mumbai - 400 059 • TEL : +91-022-2920 3183 • Tel / Fax : +91-022-2920 3184 • E-mail : lbjhabom@lbjha.com

REPAIR & MAINTENANCE

PROFIT CENTRE	2019-20 (₹ IN LAKHS) TOTAL TRIAL	STORES& SPARES	BUILDING	LINE	S/S	OTHERS
Alipurduar AO	**138.85**	10.87	9.60	27.32	90.97	0.09
Arambag 400 KV AO	**142.35**	0.00	0.21	10.84	106.96	24.34
Bankura AO	**118.21**	0.00	14.68	8.61	83.70	11.22
Barasat AO	**316.42**	0.00	139.84	19.87	135.42	21.29
Behala AO	**252.42**	39.09	131.67	9.56	71.95	0.15
Berhampore AO	**178.15**	0.00	35.26	5.07	67.92	69.90
Birbhum AO	**131.53**	51.73	6.50	15.41	28.26	29.63
Burdwan AO	**196.48**	101.75	20.73	1.68	71.68	0.64
CE(Communication)	**0.06**					0.06
Chandannagar AO	**432.37**	0.00	133.07	156.66	136.76	5.88
Durgapur 400 Kv AO	**341.28**	51.07	38.19	101.76	144.82	5.44
Field Zonal Office Kolkata	**0.28**					0.28
FZOffice Berhampore	**0.10**					0.10
FZOffice Chinsurah	**2.24**					2.24
FZOffice Durgapur	**2.74**	0.00	2.34	0.00	0.00	0.40
FZOffice I Siliguri	**4.03**	0.00	0.00	3.12	0.00	0.91
FZOffice Kharagpur	**59.09**	0.00	0.00	58.23	0.00	0.86
FZOffice Krishnanagr	**1.10**	0.00	0.04	0.65	0.00	0.41
FZOffice Malda	**0.24**					0.24
Gokarna 400 KV AO	**143.90**	0.00	48.28	16.97	69.76	8.89
Haldia AO	**201.32**	15.72	133.37	15.75	35.10	1.38
Howrah AO	**156.37**	124.50	19.55	8.54	2.98	0.80
Jalpaiguri AO	**366.97**	95.78	88.85	29.28	125.39	27.67
Jeerat 400 KV AO	**351.81**	74.21	111.95	10.12	148.62	6.91
Kasba AO	**284.64**	82.92	98.32	16.33	81.40	5.67
Kharagpur 400KV AO	**92.04**	10.23	25.71	10.63	42.88	2.59
Kharagpur AO	**240.66**	17.47	47.03	13.39	148.96	13.81
Krishnanagar AO	**242.11**	57.84	61.74	30.52	91.35	0.66
Malda AO	**90.18**	4.61	40.94	1.73	31.33	11.57
Midnapur AO	**265.09**	27.78	55.83	17.41	157.84	6.23
NChanditala 400KV AO	**25.49**	0.00	14.08	5.70	4.36	1.35
Purulia AO	**76.84**	13.87	19.51	6.85	35.06	1.55
Raiganj AO	**236.86**	8.81	153.37	2.42	69.86	2.40
S.Load Desp. Centre	**80.36**	0.00	4.62	0.00	0.00	75.74
Salt Lake AO	**182.44**	50.49	54.68	7.42	59.14	10.71
Siliguri AO	**378.76**	0.00	137.92	47.81	173.12	19.91
Tamluk AO	**157.68**	0.00	43.89	24.46	86.98	2.35
Testing Dept Segment	**31.28**	0.00	2.90	0.43	22.81	5.14
Transmission Zone -1	**1.57**	0.00	0.00	0.00	1.17	0.40
Transmission Zone -2	**0.47**	0.00	0.00	0.00	0.00	0.47
Transmission Zone -3	**5.75**	0.00	0.00	0.00	0.00	5.75
Transmission Zone -4	**0.88**	0.00	0.00	0.00	0.00	0.88
CORPORATE HQ	**756.14**					756.14
	6687.55	**838.74**	**1694.67**	**684.54**	**2326.55**	**1143.05**

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

50

12/03/2021

Manager (F & A)-Compilation & Tax
W.B. STATE ELECTRICITY TRANSMISSION CO. LTD.
Vidyut Bhavan, Salt Lake Sector-II, Block-DJ,
Kolkata-700 091

L B Jha & Co
CHARTERED ACCOUNTANTS

B2/1, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/W/6P

Auditors Certificate

We have checked the attached statements 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 no of transformers and corresponding installed capacity of West Bengal State Electricity Transmission Company Limited as on 31st March 2020 with the 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 above statement is in accordance with the records of the company.

L B Jha & Co.
Chartered Accountants
Firm Registration No: 301088E

(D. N. Roy)
Partner
Membership No: 300389
UDIN: 21300389AAAADC6274

Kolkata
March 10, 2021

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

Transformers under WBSETCL as on 31.03.2020

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	6	400/220	315	18	5670.00
		220/132	160	9	1440.00
		132/33	50	3	150.00
220	29	220/132	200	3	600.00
		220/132	160	69	11040.00
		220/132	150	3	450.00
		220/33	50	4	200.00
		132/66	20	1	20.00
		132/66	16	1	16.00
		132/33	50	53	2650.00
		132/33	31.5	8	252.00
		132/33	20	3	60.00
		132/25	20	2	40.00
		132/25	12.5	2	25.00
		33/11	10	15	150.00
		33/11	6.3	21	132.30
		33/11	5	1	5.00
132	96	132/66	31.5	4	126.00
		132/66	20	3	60.00
		132/33	80	2	160.00
		132/33	50	169	8450.00
		132/33	31.5	60	1890.00
		132/33	30	2	60.00
		132/33	20	5	100.00
		132/25	30.24	2	60.48
		132/25	20	7	140.00
		132/25	12.5	2	25.00
		132/25	10	1	10.00
		132/25	7.5	2	15.00
		132/11	31.5	9	283.50
		132/11	20	1	20.00
		66/11	6.3	0	0.00
		66/11	5	2	10.00
		33/11	10	49	490.00
		33/11	6.3	75	472.50
		33/11	5	11	55.00
66	8	66/33	7.5	4	30.00
		66/33/11	5	2	10.00
		66/33	5	3	15.00
		66/11	10	2	20.00
		66/11	6.3	8	50.40
		66/11	5	15	75.00
		66/11	4	0	0.00
		33/11	6.3	2	12.60
		33/11	5	1	5.00
139 Nos Sub-Stations				659	35545.780

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

52

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

CKM of WBSETCL Transmission Line as on 31.03.2020			
DETAILS	CKM of Transmission Lines		
	Assets owned by WBSETCL	Assets not owned but maintained by WBSETCL	TOTAL
400 KV	1756.434	293.000	2049.434
220 KV	3404.896	344.000	3748.896
132 KV	8606.449	0.000	8606.449
66 KV	333.080	0.000	333.080
Total	**14100.859**	**637.000**	**14737.859**

TOTAL TRANSFORMATION CAPACITY :
AS ON 31.03.2020

35545.78 MVA

24.9.20

AFIKUL ISLAM
Chief Engineer
(O&M)-II, W.B.S.E.T.C.L

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

53

DETAILS OF TRANSMISSION AND DISTRIBUTION LINES AS ON 31/03/2020

Name of the Utility : West Bengal State Electricity Transmission Co. Ltd (WBSETCL)

Sl. No.	Nominal Voltage	Length of line in Km at the beginning of the year			Length of line added during the year			Total Length of line in Ckt 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.	Total	
1	Above 500 kV											
2	500 kV DC.											
3	400 kV	866.20	543.22		96.80	0.00	0.00	963.00	543.22		2049.44	
4	230 kV											
5	220 kV	874.50	1428.93		0.00	8.23	0.00	874.50	1437.16		3748.82	
6	132 kV	2896.20	2568.26	2.50	-102.24	333.06	0.00	2793.96	2901.32	2.50	8606.60	
7	110 kV											
8	78 kV											
9	66 kV	258.00	37.50		0.00	0.00	0.00	258.00	37.50		333.00	
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 3Ph / 1 Ph											
18	DC lines											
19	Any other											
	Total	14060.719		CKM	677.14		CKM	14737.859			CKM	

54

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA – 700 091

H. BAJORIA
E (E) (O & M)-I
WBSETCL

L B Jha & Co
CHARTERED ACCOUNTANTS

B2/1, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/W/6P

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. 42.68 lakh is included under the head "Other Expenses" of Rs. 1023.83 lakhs shown in Note 23 of the Financial Statements for the year ended 31st March, 2020.

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

	Categories of Legal Expenses	2019-20 Rs. in Lakh
1	Relating to own employees and establishment	13.95
2	Relating to Land & Property	0.72
3	Relating to non-compliance of Standard of Performance for new connection, line maintenance etc.	0.00
4	Regarding Commercial activities e.g. metering, billing, realisation of revenue from consumers, etc.	0.00
5	Relating to Consumers' accident, death, injury, etc.	0.00
6	Relating to action against unfavourable orders/judgements of various statutory / judicial authorities (Fees for preferring appeal to Appellete Tribunal for Electricity)	11.78
7	Others	
	a) Right of Way	8.19
	b) Contract & Agreement	1.67
	c) Money Suit	0.00
	d) Legal Exp for Appellate Authority	0.28
	e) Service Matter other than Employees	1.69
	f) Miscellaneous	4.40
	g) Open Access Disputes before CERC	0.00
TOTAL		**42.68**

L. B. Jha & Co.
Chartered Accountants
Firm Registration No.: 301088E

L. B. JHA & CO. Chartered Accountants

D. N. Roy
Partner
Membership No. 300389
UDIN: 21300389AAAACU5028

Kolkata
March 10, 2021

ALSO AT : 405 Yogeswar, M-2 Connaught Place, New Delhi - 110 001 • Tel : +91-011-4151 0956 • Tel / Fax : +91-011-4151 0952 • E-mail : lbjhadel@lbjha.com
Flat No. 311, Lok Centre, Marol Maroshi Road, Andheri (E), Mumbai - 400 059 • TEL : +91-022-2920 3183 • Tel / Fax : +91-022-2920 3184 • E-mail : lbjhabom@lbjha.com

55

Ajoy Kumar Nag
Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

WBSETCL

Statement of Manpower engaged in different field of activity which is outsourced as on 31/03/2020

Particulars	Outsourced	Own Employee	Total
Sweeper	233	0	233
Mali	69	0	69
Pump Operator	08	0	08
Security Services	1284	0	1284

Kolkata
March 10, 2021

10/3/21
(Sujata Datta)
General Manager (HR&A)

Auditors Certificate

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

L B Jha & Co.
Chartered Accountants
Firm Registration No: 301088E

Kolkata
March 10, 2021

L. B. JHA & CO. ★ Chartered Accountants ★

(D. N. Roy)
Partner
Membership No: 300389
UDIN: 21300389AAAACX7302

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCI
KOLKATA – 700 091

West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

WBSETCL

Details of expenditure on account of the following during the Financial Year 2019-20

Sl. No.	Particulars	Amount
1	Penalty, fine and compensation paid under Electricity Act 2003	NIL
2	Any fine, penalty or compensation in any other statute 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
March 10, 2021

(Sanjay Sengupta)
General Manager (F&A)

Auditors Certificate

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

L B Jha & Co.
Chartered Accountants
Firm Registration No: 301088E

Kolkata
March 10, 2021

L. B. JHA & CO. Chartered Accountants

(D. N. Roy)
Partner
Membership No: 300389
UDIN: 21300389AAACZ7981

Amitava Nag
Addl. Chief Engineer
VIDYUT BHAVAN, WBSETC
KOLKATA – 700 091

ANNEXURE IV

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	TZ-I	Howrah Area Office	H o w r a h	220 KV Sub-Station	220KV	10
					132KV	15
					33KV	02
					25KV	02
CEOM-I	TZ-I		Bagnan	132 KV GIS	132KV	05
					33KV	10
CEOM-I	TZ-I		Food Park	132 KV Sub-Station	132KV	09
CEOM-I	TZ-I				33KV	11
CEOM-I	TZ-I		Foundry Park	220 KV Sub-Station	220KV	08
					132KV	09
					33KV	13
CEOM-I	TZ-I		L i l u a h	132 KV Sub-Station	132KV	17
					33KV	16
					25KV	02
CEOM-I	TZ-I		Uluberia	132 KV Sub-Station	132KV	08
					33KV	17
					11KV	09
CEOM-I	TZ-I	Krishnanagar Area Office	Debagram	132 KV Sub-Station	132KV	10
					33KV	14
					11KV	13
CEOM-I	TZ-I		Dharampur	132 KV Sub-Station	132KV	
					33KV	19
CEOM-I	TZ-I		Dharampur	220 KV GIS	220KV	07
					132KV	16
CEOM-I	TZ-I		Nazirpur	132 KV GIS	132KV	07
					33KV	07
CEOM-I	TZ-I		Kalyani	132 KV Sub-Station	132KV	06
					33KV	16
					11KV	13
CEOM-I	TZ-I		Bagula	66 KV Sub-Station	66KV	01
					33KV	02
					11KV	10
CEOM-I	TZ-I		Krishnanagar	220 KV Sub-Station	220KV	09
					132KV	13
					33KV	18
					11KV	10
CEOM-I	TZ-I		Ranaghat	132 KV Sub-Station	132KV	11
					66KV	05
					33KV	14
					25KV	02
					11KV	13
CEOM-I	TZ-I	Barasat Area Office	Asokenagar	132 KV Sub-Station	132KV	10
					33KV	13
					25KV	02
CEOM-I	TZ-I		Barasat	220 KV GIS	220KV	07
					132KV	12
					33KV	19
					11KV	09
CEOM-I	TZ-I		Basirhat	132 KV Sub-Station	132KV	06
					33KV	14
					11KV	08
CEOM-I	TZ-I		Bongaon	132 KV Sub-Station	132KV	08
					33KV	14
					11KV	09
CEOM-I	TZ-I		Mahispota	132 KV Sub-Station	132KV	05
					33KV	09
					11KV	07

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	TZ-I	Behala Area Office	Behala	132 KV Sub-Station	132KV	09
					33KV	20
					11KV	13
CEOM-I	TZ-I		Kakdwip	132 KV Sub-Station	132KV	05
					33KV	11
CEOM-I	TZ-I		Serakol	132 KV Sub-Station	132KV	06
					33KV	07
CEOM-I	TZ-I		Falta	132 KV Sub-Station	132KV	08
					33KV	21
					11KV	07
CEOM-I	TZ-I		Laxmikantapur	220 KV Sub-Station	220KV	06
					132KV	15
					33KV	18
					25KV	02
					11KV	08
CEOM-I	TZ-I	Jeerat Area Office	Jeerat	400 KV Sub-Station	400KV	11
					220KV	17
					132KV	15
					33KV	02
CEOM-I	TZ-I	Kasba Area Office	K. L. Complex	220 KV Sub-Station	220KV	05
					132KV	08
					33KV	22
					11KV	08
CEOM-I	TZ-I		Kasba	220 KV Sub-Station	220KV	10
					132KV	12
					33KV	01
CEOM-I	TZ-I		Sonarpur	132 KV Sub-Station	132KV	08
					33KV	06
					25KV	02
CEOM-I	TZ-I		Subhasgram	220 KV Sub-Station	220KV	10
					132KV	10
					33KV	10
CEOM-I	TZ-I		Sonakhali	132 KV GIS	132KV	05
					33KV	09
CEOM-I	TZ-I	SaltLake Area Office	New Town AA-I	132 KV Sub-Station	132KV	07
					33KV	19
					11KV	09
CEOM-I	TZ-I		New Town AA-III	220 KV Sub-Station	220KV	12
					132KV	10
					33KV	24
					11KV	09
CEOM-I	TZ-I		Salt Lake	132 KV Sub-Station	132KV	07
					33KV	29
CEOM-I	TZ-I		Salt Lake	132 KV GIS	132KV	05
					33KV	09
CEOM-I	TZ-I		Titagarh	132 KV Sub-Station	132KV	10
					33KV	13
					25KV	02

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	TZ-I	Berhampore Area Office	Amtala	132 KV Sub-Station	132KV	09
					33KV	11
					11KV	09
CEOM-I	TZ-I		Berhampur	132 KV Sub-Station	132KV	09
					33KV	16
CEOM-I	TZ-I		Dhulian	132 KV Sub-Station	132KV	04
					33KV	06
CEOM-I	TZ-I		Lalgola	132 KV Sub-Station	132KV	07
					33KV	07
CEOM-I	TZ-I		Domkal	132 KV GIS	132KV	05
					33KV	08
CEOM-I	TZ-I		Raghunathgonj	132 KV Sub-Station	132KV	08
					33KV	11
CEOM-I	TZ-I		Sagardighi	220 KV GIS	220KV	07
					132KV	05
					33KV	13
CEOM-I	TZ-III	Alipurduar Area Office	Alipurduar	220 KV GIS	220KV	05
					132KV	09
					66KV	06
					33KV	07
					11KV	13
CEOM-I	TZ-III		Hamiltonganj	66 KV Sub-Station	66KV	02
					11KV	11
CEOM-I	TZ-III		Kamakhyaguri	66 KV Sub-Station	66KV	02
					33KV	04
					11KV	08
CEOM-I	TZ-III		Hasimara	66 KV Sub-Station	66KV	03
					33KV	
					11KV	08
CEOM-I	TZ-III		Coochbehar	132 KV Sub-Station	132KV	09
					33KV	16
CEOM-I	TZ-III		Mathabhanga	132 KV GIS	132KV	07
					33KV	08
CEOM-I	TZ-III	Jalpaiguri Area Office	Chalsa	132 KV Sub-Station	132KV	07
					66KV	08
					33KV	09
					11KV	11
CEOM-I	TZ-III		Nagrakata	66 KV Sub-Station	66KV	02
					11KV	07
CEOM-I	TZ-III		Odlabari	66 KV Sub-Station	66KV	05
					33KV	06
					11KV	13
CEOM-I	TZ-III		Birpara	132 KV Sub-Station	132KV	11
					66KV	08
					11KV	19
CEOM-I	TZ-III		Banarhat	66 KV Sub-Station	66KV	05
					11KV	11
CEOM-I	TZ-III		Maynaguri	132 KV Sub-Station	132KV	08
					33KV	12
					11KV	11
CEOM-I	TZ-III		Mohitnagar	132 KV GIS	132KV	07
					33KV	09
CEOM-I	TZ-III	Malda Area Office	Malda	132 KV Sub-Station	132KV	10
					33KV	21
					11KV	07
CEOM-I	TZ-III		Khejuriaghat	132 KV GIS	132KV	07
					33KV	12
CEOM-I	TZ-III		Samsi	132 KV Sub-Station	132KV	07
					33KV	16
					11KV	09

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

61

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL
KOLKATA - 700 091

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-I	TZ-III	Raigunj Area Office	Balurghat	132 KV Sub-Station	132KV	06
					33KV	11
					11KV	08
CEOM-I	TZ-III		Dalkhola	220 KV Sub-Station	220KV	05
					132KV	11
					33KV	10
					11KV	08
CEOM-I	TZ-III		Gangarampur	132 KV Sub-Station	132KV	05
					33KV	12
					11KV	09
CEOM-I	TZ-III		Islampur	132 KV Sub-Station	132kV	07
					33KV	12
CEOM-I	TZ-III		Raiganj	132 KV Sub-Station	132KV	09
					33KV	12
					11KV	09
CEOM-I	TZ-III	Siliguri Area Office	Darjeeling	132 KV Sub-Station	132KV	07
					33KV	07
CEOM-I	TZ-III		Karseong	132 KV Sub-Station	132kV	04
					33KV	07
CEOM-I	TZ-III		Kalimpong	66 KV Sub-Station	66KV	06
					11KV	12
CEOM-I	TZ-III		Ujanu	132 KV Sub-Station	132KV	05
					33KV	09
CEOM-I	TZ-III		N. J. P.	220 KV Sub-Station	220KV	08
					132KV	14
					33KV	12
					11KV	08
CEOM-I	TZ-III		N. B. U.	132 KV Sub-Station	132KV	11
					33KV	20
					11KV	18
CEOM-I	TZ-III		Siliguri	132 KV Sub-Station	132KV	06
					33KV	10
CEOM-II	TZ-II	New Chanditala 400 KV Area Office	Chanditala	400 KV Sub-Station	400KV	14
					220KV	15
					33KV	02
CEOM-II	TZ-II		Domjur	220 KV Sub-Station	220KV	11
					132KV	13
					33KV	16
					11KV	14
CEOM-II	TZ-II		Jangipara	132 KV Sub-Station	132KV	05
					33KV	10
					11KV	09
CEOM-II	TZ-II	Gokarna 400 KV Area Office	Gokarna	400 KV Sub-Station	400KV	13
CEOM-II	TZ-II		Gokarna	220 KV Sub-Station	220KV	14
					132KV	18
					33KV	15
CEOM-II	TZ-II		Kuli	132 KV GIS	132KV	05
					33KV	12
CEOM-II	TZ-II	Arambag Area Office	Arambagh	400 KV Sub-Station	400KV	12
					220KV	17
					132KV	15
					33KV	18
CEOM-II	TZ-II		Tarakeswar	132 KV Sub-Station	132KV	09
					33KV	14
					11KV	11

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

62

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WBSETCL

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	TZ-II	Burdwan Area Office	Kalna	132 KV Sub-Station	132KV	06
					33KV	08
CEOM-II	TZ-II		Katwa	132 KV Sub-Station	132KV	11
					33KV	20
					11KV	13
CEOM-II	TZ-II		Mahachanda	132 KV Sub-Station	132KV	08
					33KV	18
					11KV	09
CEOM-II	TZ-II		Mankar	132 KV Sub-Station	132KV	10
					33KV	14
					11KV	07
CEOM-II	TZ-II		Raina	132 KV Sub-Station	132KV	06
					33KV	14
					11KV	09
CEOM-II	TZ-II		Satgachia	220 KV Sub-Station	220KV	11
					132KV	16
					33KV	21
					11KV	10
CEOM-II	TZ-II	Birbhum Area Office	Bolpur	132 KV Sub-Station	132KV	09
					33KV	19
					11KV	09
CEOM-II	TZ-II		Sadaipur	220 KV Sub-Station	220KV	08
					132KV	10
					33KV	08
CEOM-II	TZ-II		Rampurhat	132 KV Sub-Station	132KV	09
					33KV	14
					11KV	12
CEOM-II	TZ-II		Sainthia	132 KV Sub-Station	132KV	08
					33KV	17
					11KV	12
CEOM-II	TZ-II		Bhadrapur	132 KV GIS	132KV	07
					33KV	08
CEOM-II	TZ-II	Chandannagar Area Office	Adisaptagram	132 KV Sub-Station	132KV	10
					33KV	22
					25KV	02
					11KV	09
CEOM-II	TZ-II		Belmuri	132 KV Sub-Station	132KV	07
					33KV	09
					11KV	08
CEOM-II	TZ-II		Bighati	132 KV Sub-Station	132KV	07
					33KV	11
CEOM-II	TZ-II		Chanditala	132 KV Sub-Station	132KV	06
					33KV	17
					11KV	09
CEOM-II	TZ-II		Dankuni	132 KV TSS	132KV	04
CEOM-II	TZ-II		Khanyan	132 KV Sub-Station	132KV	07
					33KV	14
					11KV	06
CEOM-II	TZ-II		Rishra	220 KV Sub-Station	220KV	08
					132KV	18
					33KV	12
					11KV	15
CEOM-II	TZ-II		Hind Motor	132 KV SW S/Stn.	132KV	05

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	TZ-II	Durgapur Area Office	Asansol	220 KV Sub-Station	220KV	06
					132KV	11
					33KV	10
CEOM-II	TZ-II		Durgapur	220 KV Sub-Station	220KV	14
					132KV	14
					33KV	01
CEOM-II	TZ-II		Durgapur	400 KV Sub-Station	400KV	10
					33KV	02
CEOM-II	TZ-II		Ukhra	132 KV Sub-Station	132KV	06
					33KV	12
					11KV	10
CEOM-II	TZ-II		Panagarh	132 KV GIS	132KV	04
					33KV	09
CEOM-II	TZ-II		DPL B - Zone	132 KV Sub-Station	132KV	15
					33KV	07
					11KV	45
CEOM-II	TZ-II		DPL BAMUNARA	132 KV Sub-Station	132KV	05
					33KV	13
					11KV	07
CEOM-II	TZ-II		DPL A - Zone	132 KV Sub-Station	132KV	10
					33KV	09
					11KV	24
CEOM-II	TZ-II		DPL C - Zone	132 KV Sub-Station	132KV	08
					33KV	08
					11KV	24
CEOM-II	TZ-II		DPL C1 - Zone	132 KV Sub-Station	132KV	09
					33KV	09
					11KV	22
CEOM-II	TZ-II		DPL AB - Zone	132 KV Sub-Station	132KV	01
					33KV	13
					11KV	07
CEOM-II	TZ-IV	Bankura Area Office	Bankura	132 KV Sub-Station	132KV	09
					33KV	15
					11KV	10
CEOM-II	TZ-IV		Barjora	132 KV Sub-Station	132KV	07
					33KV	10
					11KV	08
CEOM-II	TZ-IV		Bishnupur	132 KV Sub-Station	132KV	12
					33KV	15
					11KV	10
CEOM-II	TZ-IV		Khatra	132 KV Sub-Station	132KV	05
					33KV	09
CEOM-II	TZ-IV		Indus	132 KV GIS	132KV	05
					33KV	10
CEOM-II	TZ-IV		New Bishnupur	220 KV Sub-Station	220KV	14
					132KV	12
					33KV	13
					11KV	09
CEOM-II	TZ-IV	Haldia Area Office	Haldia	132 KV Sub-Station	132KV	13
					33KV	19
					25KV	02
					11KV	12
CEOM-II	TZ-IV		Haldia NIZ	132 KV Sub-Station	132KV	12
					33KV	20
					11KV	07
CEOM-II	TZ-IV		New Haldia	220 KV Sub-Station	220KV	08
					132KV	09
					33KV	14

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

64

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-III
VIDYUT BHAVAN
KOLKATA

O&M I/II	ZONE	Area Office	Name of the S/Station		Voltage Level	Number of Bays
CEOM-II	TZ-IV	Tamluk Area Office	Contai	132 KV Sub-Station	132KV	09
					33KV	15
					11KV	16
CEOM-II	TZ-IV		Kolaghat	132 KV Sub-Station	132KV	09
					33KV	16
					11KV	12
CEOM-II	TZ-IV		Bajkul	132 KV GIS	132KV	07
					33KV	11
CEOM-II	TZ-IV		Tamluk	132 KV Sub-Station	132KV	09
					33KV	15
					11KV	07
CEOM-II	TZ-IV	Kharagpur Area Office	Egra	220 KV GIS	220KV	05
					132KV	09
					33KV	17
					11KV	12
CEOM-II	TZ-IV		Hijli	132 KV Sub-Station	132KV	08
					33KV	13
					11KV	10
CEOM-II	TZ-IV		Kharagpur	132 KV Sub-Station	132KV	07
					33KV	16
					11KV	09
CEOM-II	TZ-IV		Pingla	132 KV Sub-Station	132KV	06
					33KV	15
					11KV	11
CEOM-II	TZ-IV		Vidyasagar Park	220 KV GIS	220KV	07
					132KV	11
					33KV	13
CEOM-II	TZ-IV	Kharagpur 400 KV Area Office	Kharagpur	400 KV Sub-Station	400KV	13
					220KV	13
					132KV	08
					33KV	02
CEOM-II	TZ-IV		Keshiary	132 KV Sub-Station	132KV	05
					33KV	13
CEOM-II	TZ-IV	Midnapur Area Office	Binnaguri	132 KV Sub-Station	132KV	08
					33KV	25
					11KV	20
CEOM-II	TZ-IV		C.K.Road	132 KV Sub-Station	132KV	09
					33KV	12
CEOM-II	TZ-IV		Jhargram	132 KV Sub-Station	132KV	10
					33KV	12
					11KV	07
CEOM-II	TZ-IV		Midnapur	220 KV Sub-Station	220KV	09
					132KV	17
					33KV	18
CEOM-II	TZ-IV	Purulia Area Office	Bagmundi	132 KV Sub-Station		
CEOM-II	TZ-IV		Purulia	400 KV GI SW S/Stn	400KV	07
CEOM-II	TZ-IV		Purulia	132 KV Sub-Station	132KV	13
					33KV	22
					11KV	22
CEOM-II	TZ-IV		Hura	220 KV Sub-Station	220KV	06
					132KV	09
					33KV	07
CEOM-II	TZ-IV		Raghunathpur	132 KV Sub-Station	132KV	07
					33KV	13
					11KV	07
TOTAL BAYS IN WBSETCL					400 KV	78
					220 KV	237
					132 KV	1088
					66 KV	05
					33 KV	1941
					11 KV	1[illegible]

H. BAJORIA
DE (E) (O & M)-I
WBSETCL

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK &19
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

CKM of WBSETCL Transmission Line as on 31.03.2020			
DETAILS	CKM of Transmission Lines		
	Assets owned by WBSETCL	Assets not owned but maintained by WBSETCL	TOTAL
400 KV	1756.434	293.000	2049.434
220 KV	3404.896	344.000	3748.896
132 KV	8606.449	0.000	8606.449
66 KV	333.080	0.000	333.080
Total	**14100.859**	**637.000**	**14737.859**

TOTAL TRANSFORMATION CAPACITY :
AS ON 31.03.2020

35545.78 MVA

14.9.2020

RAFIKUL ISLAM
Chief Engineer
(O&M)-II, W.B.S.E.T.C.L

(66)

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

DETAILS OF TRANSMISSION AND DISTRIBUTION LINES AS ON 31/03/2020

Name of the Utility : West Bengal State Electricity Transmission Co. Ltd (WBSETCL)

Sl. No.	Nominal Voltage	Length of line in Km at the beginning of the year			Length of line added during the year			Total Length of line in Ckt 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.	Total	
1	Above 500 kV											
2	500 kV DC											
3	400 kV	866.20	543.22		96.80	0.00	0.00	963.00	543.22		2049.44	
4	230 kV											
5	220 kV	874.50	1428.93		0.00	8.23	0.00	874.50	1437.16		3748.82	
6	132 kV	2896.20	2568.26	2.50	-102.24	333.06	0.00	2793.96	2901.32	2.50	8606.60	
7	110 kV											
8	78 kV											
9	66 kV	258.00	37.50		0.00	0.00	0.00	258.00	37.50		333.00	
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 3Ph / 1 Ph											
18	DC lines											
19	Any other											
	Total	14060.719		CKM	677.14		CKM	14737.859			CKM	

67

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

H. BAJORIA
E (E) (O & M)-I
WBSETCL

ANNEXURE V

68

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCL
KOLKATA – 700 091

	As per Audited Annual Accounts		Form E(T)	
Particulars	**Heading**	**As depict**	**Heading**	**Amount**
Employee Cost	Salaries	28428.11	Salaries	14738.45
	Terminal Benefits		Terminal Benefits	13689.66
	Sub-Total	28428.11	Sub-Total	28428.11
Admimistrative & General Expense	Security Charges	2262.49	Security Charges	2262.49
	Vehicle Charges	899.86	Vehicle Charges	899.86
	License/ Filing Fees to WBERC	244.93	License/ Filing Fees to WBERC	290.21
	Fees for Filing Petitions	45.28		
	Consultancy Charges	169.12	Consultancy Charges	169.12
	Rent	118.87	Rent	118.87
	Rates and Taxes	152.15	Rates and Taxes	152.15
	Scrapped Assets Written Off	0.00	Scrapped Assets Written Off	0.00
	Sub-Total- A	3892.71	Sub-Total- A	3892.70
	Legal Charges	42.68	Legal Charges	42.68
	Auditors Fees	41.15	Auditors Fees	41.15
	Insurance Premium	0.00	Insurance Premium	0.00
	Service Tax and Entry Tax	0.00	Service Tax and Entry Tax	0.00
	Others	1591.54	Others	1591.52
	Sub-Total- B	1675.36	Sub-Total- B	1675.34
	Sub-Total... (A+B)=C	5568.07	Sub-Total... (A+B)=C	5568.04
	Less: Administrative and General Expens	-255.47	Less: Administrative and General Expense	-255.47
			Prior Period Administrative Charge-D	0.00
	Sub-total.... (A+B)=C	5312.61	Sub-total.... (A+B)=C	5312.58
Other Heads of Expenses				
	ULDC Charges	791.52	ULDC Charges	791.52
	ERPC Charges	16.00	Various Charges ERPC	16.00
	Transmission Charges (WBPDCL)	3012.31	Other Cost (WBPDCL)	3012.31
	Sub-total... D		Sub-total... D	
	Sub-Total---- (C+D)=E	3819.83	Sub-Total---- (C+D)=E	3819.83
Repair and Maintenance Charge	Plant and Machinery	4019.49		
	Buildings	2051.11	Repair and Maintenance Charge	6687.55
	Others	616.95		
Income Tax	Income Tax as per Cash Flow Statement	10374.45	Income Tax	10374.45
Depreciation	Depreciation and Related Debits	28690.57	Depreciation	28690.57
Interest and Finance Charges	Net Interest Expense		Net Interest Expense	
	a)Interest on Capital Loan		Interest	35306.48
	b)Interest on Working Capital Loan		Interest on Working Capital Loan	844.22
	C)Interest on Bondfor Creation of Pensic	27535.58	Interest on Bondfor Creation of Pension F	920.52
	Sub-Total Interest	27535.58	Sub-Total --- A	37071.22
	Other Financing Chages	5.97	Other Borrowing Costs (incl Bank Charges	5.97
			Less: Int on Normative Loan Outside Acco	9514.73
			Excess of Actual WC over Interest on WC	-20.91
	Sub-total-------C	27541.55	Sub-total-------D	27541.55
Other Income				
	Interest on FD	3417.79	Interest on FDs against SLDC and Reserve	1974.25
	Less Interest on ED against Reserve for U	1232.96	Less: Interest on SLDC reserve and reserve	1232.96
	Total Interest on FDs		Others	4529.87
	Others	3057.07		
	Sub-total	5241.91	Sub-Total	5271.17
Revenue from Operations	STOA Charges	12120.13	STOA Charges	12120.13
SLDC Handling Charges	SLDC Handling Charges	1982.56	SLDC Handling Charges	1982.56
	Operating and Scheduling Charges		Operating and Scheduling Charges	
	Sub-Total	1982.56	Sub-Total	1982.56

69

Amitava Nag
Addl. Chief Engineer
RAC, 8th FL, A-BLOCK
VIDYUT BHAVAN, WESETCI
KOLKATA – 700 091