

J. JAIPURIAR & CO.

CHARTERED ACCOUNTANTS

Plot No.-A/3, Centre Market, Sector-III, B. S. City
Pin-827003, Tele/Fax No. (06542) 220540, Mob. : 9431126543, 9835106253

Auditor's Report

To SAIL/ Bokaro Steel plant for its Electricity distribution business.

1. We have audited the attached Balance Sheet of **SAIL / BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)** as at **31st March, 2014** along with the Profit and Loss Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting -principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Annual accounts pertaining to electricity distribution business have been extracted from the main audited books of accounts of SAIL/Bokaro steel plant for the financial year 2013-14. Further no separate books of accounts are being maintained for its electricity distribution business and financial statement i.e balance sheet and profit & loss account of electricity distribution business has been prepared on the basis of such accounting policies and assumptions as annexed to these financial statements.
4. Since no separate company has been formed for electricity distribution business and the entire operation of electricity distribution business is being taken care by SAIL/Bokaro steel plant, observations on Companies audit report order,2003 has not been commented upon and we have limited our observation to the extent of true & fair view of balance sheet and profit & loss account prepared on the basis as mentioned above.



5. The directives given by the Jharkhand state electricity regulatory commission has not been complied in totality. However in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2014; and
- b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For J.Jaipuriar & Co.
Firm Regn. No. 005074C
Chartered Accountants



Ashale Kumar Dubey
A.K.Dubey
Partner
(Membership No. 071143)
Date: 21.08.2017
Place : Bokaro

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)**Balance Sheet as at 31st March, 2014**

	Note No.	As at 31st 31st March, 2014		As at 31st 31st March, 2013	
(Rupees in crores)					
SOURCES OF FUNDS					
Shareholders' Fund					
Share Capital		0.00		0.00	
Reserves and Surplus	1.1	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Loan Funds					
Funds Provided by BSL		367.18		291.68	
Unsecured Loans		<u>0.00</u>	367.18	<u>0.00</u>	291.68
			<u>367.18</u>		<u>291.68</u>
APPLICATION OF FUNDS					
Fixed Assets					
Gross Block		15.27		9.20	
Less: Depreciation		<u>8.88</u>		<u>7.30</u>	
Net Block		6.39		1.90	
Capital Work-in-Progress		<u>0.00</u>	6.39	<u>0.00</u>	1.90
Current Assets, Loans & Advances					
Inventories		0.24		0.00	
Sundry Debtors		0.82		9.58	
Cash & Bank Balances		0.00		0.00	
Interest Receivable/Accrued		0.00		0.00	
Loans & Advances		<u>1.48</u>		<u>48.19</u>	
		<u>2.54</u>		<u>57.77</u>	
Less: Current Liabilities & Provisions					
Current Liabilities		7.69		40.59	
Provisions		<u>0.79</u>		<u>7.00</u>	
		<u>8.48</u>		<u>47.59</u>	
Net Current Assets			-5.94		10.18
Miscellaneous Expenditure			0.00		0.00
(to the extent not written off or adjusted)					
Profit & Loss Account Debit Balance			366.73		279.60
Inter Unit Current Account			<u>0.00</u>		<u>0.00</u>
			<u>367.18</u>		<u>291.68</u>

Significant Accounting Policies and assumptions

Schedules 1 and 3 annexed hereto, form part of the Balance Sheet.



[N.N.Jha]
DGM:TE-Electricals

[N.K.Singh]
AGM:F&A

Date:

Place : Bokaro

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2014

	Note No.	Year ended 31st March, 2014	Year ended 31st March, 2013
(Rupees in crores)			
INCOME			
Income from distribution of electricity		40.27	58.53
		<u>40.27</u>	<u>58.53</u>
EXPENDITURE			
Employees' Remuneration & Benefits	9.87		10.99
Stores & Spares Consumed	2.33		1.94
Power & Fuel	109.29		101.90
Repairs & Maintenance	2.09		2.79
Freight outward			
Other expenses	0.95		0.62
Share of expenditure over income			
- Corporate Office	0.39		0.66
- CMO	0.26		0.34
- CCSO	0.01		0.02
Interest & finance charges	0.63		0.82
Depreciation	1.59		0.10
Total	127.40		120.18
Less : Inter Account Adjustments	0.00	127.40	0.00
		<u>-87.13</u>	<u>-61.65</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit /Loss(-) for the period		<u>-87.13</u>	<u>-61.65</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-87.13</u>	<u>-61.65</u>
Balance brought Forward		<u>-279.60</u>	<u>-217.96</u>
		<u>-366.73</u>	<u>-279.60</u>
Amount available for appropriation			
		<u>-366.73</u>	<u>-279.60</u>
Balance carried over to BalanceSheet		-366.73	-279.60

Significant Accounting Policies and assumptions 3
Schedules 2 and 3 annexed hereto, form part of the Profit & Loss Account.




[N.N.Jha]
DGM:TE-Electricals


[N.K.Singh]
AGM:F&A

Date:
Place : Bokaro

SCHEDULE 3: SIGNIFICANT ACCOUNTING POLICIES & ASSUMPTIONS.**Balance Sheet Items:**

1. Loan Funds: This is the balancing figure in the balance sheet.
2. Fixed Assets: The figures appearing here only pertains to TA-Electrical as DNW is not in a position to segregate the assets from the consolidated sheet. However any additions during the year, directly identifiable, has been considered in the accounts.
3. Sundry debtors: Taken from Separate GL code as exists for electricity revenue recoverable in BSL.
4. Current liabilities: Taken on the basis of vendor liability existing under various PO's (identified by TS-Electrical) for supply of stores, spares and repair & maintenance.
5. Provisions:
 - A) Provision related to employees have been calculated in the ratio of Employee remuneration of electricity business versus total employee remuneration of BSL during the year.
 - B) Provisions in respect of debtors is based on proportion of total debtors of Township revenue (excluding employee) versus total provisions for township revenue(excluding employee)for the same in BSL books.
6. Equity has been identified on the basis of 70.30 D/E ratio (guidelines by JSERC) of funds provided by BSL in F/Y-2008-09 (1st electricity Accounts by BSL) and considered to have been maintained at the balance sheet date. And the remaining figure of funds provided by BSL is considered as Debt.
7. Advance has been considered on the basis of Total advances to DVC versus DVC power purchase expenditure booked by BSL .
8. Pending decision by the Hon'ble Supreme Court of India in SLP against order by the Honorable High Court of Jharkhand dismissing the writ petition of the Company, claim of Rs 291.76 crore (Rs. 217.40 crore) made by DVC has been shown as contingent liability included. Against the said claim, the entire amount has been paid to DVC against bills raised by them, and shown as current assets.
9. Figures have been regrouped & rearranged wherever considered necessary

Profit & Loss Account Items:

1. Income from distribution of electricity: This constitutes of bills raised in electricity business as per audited accounts, unbilled units consumed by BSL itself for Township purposes.
2. Employee Remuneration & Benefits: This has been taken from the cost center of TE-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
3. Stores & spares consumed: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.



4. Power & Fuel: This consists of expenditure of DVC plus electricity duty paid.
5. Repair & Maintenance: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
7. Deficit of Corporate Office/CMO/CCSO: This has been calculated based on the ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
8. Interest & finance charges: Total interest & finance charges of BSL has been allocated in ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
9. Depreciation: Assets earmarked by TA-Electrical for electricity distribution has only been considered. & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
10. Figures have been regrouped & rearranged wherever considered necessary

General Issues:

1. Taxation Matters: Taxation matters have not been considered as the same is being dealt at corporate level. TDS liability, VAT etc has also not been shown as it is difficult to identify the same.
2. Stores & spares inventory: Since separate records for electricity business has not been maintained, it is difficult to identify the inventory lying with BSL for electricity distribution business.
3. Cash & Bank balances: Since separate records for electricity business has not been maintained, it is difficult to identify the cash & bank balances lying with BSL for electricity distribution business.
4. Share capital: Bokaro Steel plant does not have a share capital of its own as it is a unit of SAIL, therefore share capital of electricity distribution business cannot be determined, however, debt-equity has been identified in line with the guidelines prescribed by JSERC.
5. Reserves & Surplus: Since separate records for electricity business has not been maintained, it is difficult to identify the reserves & surplus balances lying with BSL for electricity distribution business.



1SIP-001

Cost Centers: Actual/Plan/Variance

Date: 03.03.2017
 Pages: 3
 Requested by: C003660_02

Controlling Area 2000
 Fiscal Year 2013
 From Period 1
 To Period 16
 Plan Version 0
 Cost Center/Group CTB0200000
 Cost Element Group *

Cost Centers: Actual/Plan/Variance

Column:
 Cost Center/Group CTB0200000
 Person responsible: BSL
 Reporting period: 1 to

Cost Elements	Act. Costs
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5495100 INT EARNED ON L&A-	-159,700.00
5495500 INTEREST EARNED ON	-62,784.00
5496000 INTEREST EARNED ON	-8,346.00
5550200 RENT EMP-RES DNL QR	-121,813.21
5560100 ELECTY REC.-EMP	-428,463.81
5565100 ELECTY RECVRY-OUTS	-121,404.00
5570100 HOSPITAL RECVRY-EM	-59,592.00
5573100 SCHOOL FEES	-7,710.00
5574200 FURNITURE HIRE CHR	-6,412.00
5590100 LIQUIDATED DAMAGES	35,401.00
5730300 RECVRY FROM CONTR.	-89,572.60
5735100 FORFEITED DEPST	-20
5736900 PETTY EST. INCOMES	-58,560.00
6550100 BASIC PAY -EXE	5,071,876.16

2013-14

cost center report

electricity accounts



6550400 SPECIAL/PERSONAL P	624
6552000 D.A.-EXE	4,203,402.62
6553000 INCENTIVE BONUS-EX	111,241.84
6553500 PRP-EXE-SHARING OF	603,894.00
6553600 GARDENER ALLOWANCE	38,370.00
6555100 LTC/LLTC	754,641.00
6555600 HOSTEL SUBSIDY	52,593.00
6555700 TRANSPORT/CONVEYAN	254,388.00
6555800 REIMBURSEMENT OF N	201,795.00
6556900 COMMUNICATION ALLO	160,605.00
6557100 PROFESSIONAL BODY	13,305.00
6557200 ENTERTAINMENT EXP	139,731.00
6557300 EDUCATION EXPENSES	265,750.00
6557400 EXE-CANTEEN ALLOWA	99,576.00
6557700 HOUSE UPKEEP ALLOW	147,678.00
6557800 REIMB.OF REP.&MAIN	132,814.00
6558000 PROFESSIONAL ATIRE	66,507.00
6558500 LEAVE ENCASHMENT-R	458,283.00
6558600 LEAVE ENCASHMENT-O	623,260.00
6559000 EXE-WASHING/MESSIN	25,158.00
6560100 BASIC PAY-NON EXE	22,467,595.87
6560400 SPECIAL/PERSONAL P	156,381.32
6560800 EXE-OVERTIME	622,323.82
6562000 D.A.-NON EXE	18,544,777.05
6563000 INCENTIVE BONUS-NO	934,066.31
6563300 ANNUAL PERF.LINKED	1,564,970.00
6566000 HRA -NON EXE	330,047.65
6566300 NIGHT SHIFT ALWN-N	244,800.00
6566500 TRANSPT SUBSIDY-NO	39,960.00
6566900 WASHING ALWN-N. EX	7,207.00
6568500 LEAVE ENCASHMENT-R	4,119,687.00
6568600 LEAVE ENCASHMENT-O	1,246,590.00
6590100 CO.CONT.TO PF EXE	1,055,224.00
6590200 CO.CONT.TO PF NON-	4,488,667.00
6591100 CO.CONT.TO FPF EXE	57,887.00
6591200 CO.CONT.TO FPF NON	452,817.00
6600400 LTC ENCASHMENT-NON	608,140.00
6601400 LLTC ENCASHMENT-NO	36,000.00
6611800 MEDICAL REIMBURSEM	68.5
6613400 PREM.FOR MEDICAL I	-43,708.00
6613700 CANTEEN EXPNS	16,752.00
6614400 PRJ-EXE-MEDICAL BI	610
6619900 OTHE STAFF WELFARE	3,120.00
6620100 GRATY PROV FOR EXE	1,000,000.00
6621100 GRATY PROV FOR NON	16,041,067.00
6660100 WMEN COMPSN-NEXE	143,654.00
6661000 CANT.SUBSDY/ALW-N.	837,482.00



6661200 S&W-FUEL ALLOW-N.E	318,000.00
6661800 MEDICAL REIMBRS.N.	8,286.50
6663700 CANTEEN EXP-N.EXE	51,696.00
6664400 HOSPT COST N EX RF	1,232.00
6671100 CONS- CONSUMABLES	972,211.63
6676000 CONS- PETROL & DI	283,340.68
6750100 REP.& MAINT.-BLDGS	407,823.82
6750200 REP.& MAINT.-BLDGS	617,630.04
6760100 REP.& MAINT.-P&M-P	14,156,661.78
6770300 REP.& MAINT.-FURNI	384,742.63
6770600 REP.& MAINT.-ELECT	17,525,928.63
6780100 REP.& MAINT.-OTHER	
6780600 REP.& MAINT.-OTHER	19,115,240.16
7120100 LOSS ON SALE/SCRPN	687.24
7131000 MOBILE PHONE EXP.	-325
7200500 LICENCE FEES	1,500,000.00
7251500 TA-BUSINESS TRIPS-	22,734.00
7251600 BOARD.&LODG.-BUSI.	21,593.00
7254900 TA-MEDICAL-HOME	10,656.00
7255500 TA-RETRMNT	129,810.00
7256900 REIMBURSEMENT OF L	1,322,000.00
7258400 LOCAL CONVEYANCE	15,994.00
7340100 TESTING/INSPECTION	638,654.24
7370300 FEES & HONORARIUM	116,882.00
7390500 MEETINGS & REFRESH	12,642.00
7410100 AWARDS	-6,239.00
7411300 PMNT TO CONTGNT/CA	4,963,283.12
7412500 FUNCTION EXPNESES	404,526.25
7950100 DEPRECIATION	1,124,107.69



J. JAIPURIAR & CO.

CHARTERED ACCOUNTANTS

Plot No.-A/3, Centre Market, Sector-III, B. S. City
Pin-827003, Tele/Fax No. (06542) 220540, Mob. : 9431126543, 9835106253

Auditor's Report

To SAIL/ Bokaro Steel plant for its Electricity distribution business.

1. We have audited the attached Balance Sheet of **SAIL / BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)** as at **31st March, 2015** along with the Profit and Loss Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting -principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Annual accounts pertaining to electricity distribution business have been extracted from the main audited books of accounts of SAIL/Bokaro steel plant for the financial year 2014-15. Further no separate books of accounts are being maintained for its electricity distribution business and financial statement i.e balance sheet and profit & loss account of electricity distribution business has been prepared on the basis of such accounting policies and assumptions as annexed to these financial statements.
4. Since no separate company has been formed for electricity distribution business and the entire operation of electricity distribution business is being taken care by SAIL/Bokaro steel plant, observations on Companies audit report order,2003 has not been commented upon and we have limited our observation to the extent of true & fair view of balance sheet and profit & loss account prepared on the basis as mentioned above.



5. The directives given by the Jharkhand state electricity regulatory commission has not been complied in totality. However in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2015; and
- b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For J.Jaipuriar & Co.
Firm Regn. No. 005074C
Chartered Accountants

Ashok Kumar Dubey
A.K.Dubey
Partner
(Membership No. 071143)
Date: 21.08.2017
Place : Bokaro



BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)**Balance Sheet as at 31st March, 2015**

	Note No.	As at 31st 31st March, 2015	As at 31st 31st March, 2014
(Rupees in crores)			
SOURCES OF FUNDS			
Shareholders' Fund			
Share Capital		0.00	0.00
Reserves and Surplus		0.00	0.00
		0.00	0.00
Loan Funds			
Funds Provided by BSL		461.50	367.18
Unsecured Loans		0.00	0.00
		461.50	367.18
		461.50	367.18
APPLICATION OF FUNDS			
Fixed Assets			
Gross Block		16.11	15.27
Less: Depreciation		9.54	8.88
Net Block		6.57	6.39
Capital Work-in-Progress		0.00	0.00
		6.57	6.39
Current Assets, Loans & Advances			
Inventories		0.00	0.24
Sundry Debtors		1.00	0.82
Cash & Bank Balances		0.00	0.00
Interest Receivable/Accrued		0.00	0.00
Loans & Advances		3.11	1.48
		4.10	2.54
Less: Current Liabilities & Provisions			
Current Liabilities		9.65	7.69
Provisions		1.65	0.79
		11.30	8.48
Net Current Assets		-7.20	-5.94
Miscellaneous Expenditure		0.00	0.00
(to the extent not written off or adjusted)			
Profit & Loss Account Debit Balance		462.12	366.73
Inter Unit Current Account		0.00	0.00
		461.50	367.18

Significant Accounting Policies and assumptions

Schedules 1 and 3 annexed hereto, form part of the Balance Sheet.




[N.N.Jha]
DGM:TE-Electricals


[N.K.Singh]
AGM:F&A

Date:

Place : Bokaro

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2015

	Note No.	Year ended 31st March, 2015	Year ended 31st March, 2014 (Rupees in crores)
INCOME			
Income from distribution of electricity		62.17	40.27
		<u>62.17</u>	<u>40.27</u>
EXPENDITURE			
Employees' Remuneration & Benefits	10.71		9.87
Stores & Spares Consumed	1.57		2.33
Power & Fuel	139.66		109.29
Repairs & Maintenance	1.50		2.09
Freight outward			
Other expenses	0.38		0.95
Share of expenditure over income			
- Corporate Office	0.72		0.39
- CMO	0.56		0.26
- CCSO	0.01		0.01
Interest & finance charges	1.74		0.63
Depreciation	0.70		1.59
Total	157.56		127.40
Less : Inter Account Adjustments	0.00	157.56	0.00
		<u>-95.39</u>	<u>-87.13</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit /Loss(-) for the period		<u>-95.39</u>	<u>-87.13</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-95.39</u>	<u>-87.13</u>
Balance brought Forward		<u>-366.73</u>	<u>-279.60</u>
Amount available for appropriation		<u>-462.12</u>	<u>-366.73</u>
Balance carried over to BalanceSheet		-462.12	-366.73

Significant Accounting Policies and assumptions
Schedules 2 and 3 annexed hereto, form part of the Profit & Loss Account.

3



[Signature]

[N.N.Jha]
DGM:TE-Electricals

[Signature]

[N.K.Singh]
AGM:F&A

Date:
Place : Bokaro

4. Power & Fuel: This consists of expenditure of DVC plus electricity duty paid.
5. Repair & Maintenance: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
7. Deficit of Corporate Office/CMO/CCSO: This has been calculated based on the ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
8. Interest & finance charges: Total interest & finance charges of BSL has been allocated in ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
9. Depreciation: Assets earmarked by TA-Electrical for electricity distribution has only been considered. & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
10. Figures have been regrouped & rearranged wherever considered necessary

General Issues:

1. Taxation Matters: Taxation matters have not been considered as the same is being dealt at corporate level. TDS liability, VAT etc has also not been shown as it is difficult to identify the same.
2. Stores & spares inventory: Since separate records for electricity business has not been maintained, it is difficult to identify the inventory lying with BSL for electricity distribution business.
3. Cash & Bank balances: Since separate records for electricity business has not been maintained, it is difficult to identify the cash & bank balances lying with BSL for electricity distribution business.
4. Share capital: Bokaro Steel plant does not have a share capital of its own as it is a unit of SAIL, therefore share capital of electricity distribution business cannot be determined, however, debt-equity has been identified in line with the guidelines prescribed by JSERC.
5. Reserves & Surplus: Since separate records for electricity business has not been maintained, it is difficult to identify the reserves & surplus balances lying with BSL for electricity distribution business.



Town Electrical Cost
Center bookings

1SIP-001

Cost Centers: Actual/Plan/Variance

Date: 03.03.2017
 Pages: 3
 Requested by: C003660_02

Controlling Area 2000
 Fiscal Year 2014
 From Period 1
 To Period 16
 Plan Version 0
 Cost Center/Group CTB0200000
 Cost Element Group *

Cost Centers: Actual/Plan/Variance

Column:

Cost Center/Group CTB0200000
 Person responsible: BSL
 Reporting period: 1 to

Cost Elements

Act. Costs

5495100 INT EARNED ON L&A-	-121,802.00
5495500 INTEREST EARNED ON	-46,013.00
5496000 INTEREST EARNED ON	-5,904.00
5550200 RENT EMP-RESNLT QR	-134,317.69
5560100 ELECTY REC.-EMP	-72,291,047.18
5565100 ELECTY RECVRY-OUTS	-51,436,307.00
5565200 ELECTY RECVRY-OUTS	70,073,109.05
5569900 ELECTY RECVRY-OUTS	-805,831.00
5570100 HOSPITAL RECVRY-EM	-110,992.00
5574200 FURNITURE HIRE CHR	-2,742.00
5590100 LIQUIDATED DAMAGES	-27
5730300 RECVRY FROM CONTR.	-9,584.00

2014-15

cost center

electricity accounts



5735100 FORFEITED DEPST	-560
5736900 PETTY EST. INCOMES	-357,149.00
6550100 BASIC PAY -EXE	5,563,415.58
6550400 SPECIAL/PERSONAL P	624
6552000 D.A.-EXE	5,260,069.35
6553000 INCENTIVE BONUS-EX	21,635.52
6553500 PRP-EXE-SHARING OF	387,616.00
6553600 GARDENER ALLOWANCE	22,677.00
6555100 LTC/LLTC	819,740.00
6555600 HOSTEL SUBSIDY	54,618.00
6555700 TRANSPORT/CONVEYAN	281,172.00
6555800 REIMBURSEMENT OF N	218,350.00
6556900 COMMUNICATION ALLO	137,922.00
6557100 PROFESSIONAL BODY	16,981.00
6557200 ENTERTAINMENT EXP	167,551.00
6557300 EDUCATION EXPENSES	273,989.00
6557400 EXE-CANTEEN ALLOWA	122,652.00
6557700 HOUSE UPKEEP ALLOW	150,009.00
6557800 REIMB.OF REP.&MAIN	180,105.00
6558000 PROFESSIONAL ATIRE	105,512.00
6558600 LEAVE ENCASHMENT-O	578,261.00
6559000 EXE-WASHING/MESSIN	29,758.00
6559700 UNIFORMA ALLOWANCE	8,204.00
6560100 BASIC PAY-NON EXE	35,024,582.00
6560400 SPECIAL/PERSONAL P	4,666,900.53
6560800 EXE-OVERTIME	639,253.37
6562000 D.A.-NON EXE	11,434,781.57
6563000 INCENTIVE BONUS-NO	870,479.16
6563300 ANNUAL PERF.LINKED	1,372,543.00
6566000 HRA -NON EXE	245,459.00
6566300 NIGHT SHIFT ALWN-N	180,270.00
6566500 TRANSPORT SUBSIDY-NO	39,912.00
6566900 WASHING ALWN-N. EX	5,800.00
6567000 CMPTR ALWN-NON EXE	2,201,781.00
6568500 LEAVE ENCASHMENT-R	2,899,705.00
6568600 LEAVE ENCASHMENT-O	2,164,764.00
6590100 CO.CONT.TO PF EXE	1,178,798.00
6590200 CO.CONT.TO PF NON-	5,436,621.00
6591100 CO.CONT.TO FPF EXE	120,091.00
6591200 CO.CONT.TO FPF NON	700,079.00
6600400 LTC ENCASHMENT-NON	28,560.00
6601400 LLTC ENCASHMENT-NO	36,000.00
6611800 MEDICAL REIMBURSEM	1,315.50
6613400 PREM.FOR MEDICAL I	-21,306.00
6613700 CANTEEN EXPNS	18,166.00
6614400 PRJ-EXE-MEDICAL BI	3,325.00
6621100 GRATY PROV FOR NON	10,994,275.00

2014-15

cost center



electricity accounts

6661000 CANT.SUBSDY/ALW-N.	733,276.00
6661200 S&W-FUEL ALLOW-N.E	281,700.00
6661800 MEDICAL REIMBRS.N.	1,488.50
6663700 CANTEEN EXP-N.EXE	45,778.00
6665100 HONORARIUM- N. EXE	3,500.00
6670100 CONS- ACIDS & CHE	14,345.28
6670200 CONS- APPLIANCE S	43,585.69
6671000 CONS- CABLES	447,973.53
6671100 CONS- CONSUMABLES	19,113,891.44
6676000 CONS- PETROL & DI	519,677.40
6680200 CONS- SPARES- ELE	10,376,731.85
6750100 REP.& MAINT.-BLDGS	244,596.84
6750200 REP.& MAINT.-BLDGS	465,979.00
6760100 REP.& MAINT.-P&M-P	548,998.93
6770300 REP.& MAINT.-FURNI	641,359.30
6770600 REP.& MAINT.-ELECT	68,644.76
6780100 REP.& MAINT.-OTHER	642,535.64
6780600 REP.& MAINT.-OTHER	23,947,067.70
7131000 MOBILE PHONE EXP.	162
7140100 CONS- PRINTING &	22,169.37
7140400 GENERAL STATIONERY	2,250.00
7200500 LICENCE FEES	1,500,000.00
7210100 AUDIT FEES	26,966.00
7251500 TA-BUSINESS TRIPS-	3,034.00
7251600 BOARD.&LODG.-BUSI.	28,408.00
7254900 TA-MEDICAL-HOME	7,760.00
7255500 TA-RETRMNT	16,557.00
7256900 REIMBURSEMENT OF L	1,135,000.00
7258400 LOCAL CONVEYANCE	9,320.00
7320300 REIM.OF ENTERTAINM	600
7320700 CONS- CLOTHING/UN	11,122.02
7340100 TESTING/INSPECTION	159,663.56
7390200 ENTERTAINMENT EXP:	9,120.00
7410100 AWARDS	-8,572.00
7411300 PMNT TO CONTGNT/CA	75,639.63
7412500 FUNCTION EXPNESES	570,835.00
7950100 DEPRECIATION	2,329,108.69
* Debit	103,434,122.89



J. JAIPURIAR & CO.

CHARTERED ACCOUNTANTS

Plot No.-A/3, Centre Market, Sector-III, B. S. City
Pin-827003, Tele/Fax No. (06542) 220540, Mob, : 9431126543, 9835106253

Auditor's Report

To SAIL/ Bokaro Steel plant for its Electricity distribution business.

1. We have audited the attached Balance Sheet of **SAIL / BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)** as at **31st March, 2016** along with the Profit and Loss Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting -principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Annual accounts pertaining to electricity distribution business have been extracted from the main audited books of accounts of SAIL/Bokaro steel plant for the financial year 2015-16. Further no separate books of accounts are being maintained for its electricity distribution business and financial statement i.e balance sheet and profit & loss account of electricity distribution business has been prepared on the basis of such accounting policies and assumptions as annexed to these financial statements.
4. Since no separate company has been formed for electricity distribution business and the entire operation of electricity distribution business is being taken care by SAIL/Bokaro steel plant, observations on Companies audit report order,2003 has not been commented upon and we have limited our observation to the extent of true & fair view of balance sheet and profit & loss account prepared on the basis as mentioned above.



5. The directives given by the Jharkhand state electricity regulatory commission has not been complied in totality. However in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2016; and
- b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For J.Jaipuriar & Co.
Firm Regn. No. 005074C
Chartered Accountants

Ashok Kumar Dubey

A.K.Dubey
Partner
(Membership No. 071143)
Date: 21.08.2017
Place : Bokaro



BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)**Balance Sheet as at 31st March, 2016**

	Note No.	As at 31st 31st March, 2016	As at 31st 31st March, 2015
(Rupees in crores)			
SOURCES OF FUNDS			
Shareholders' Fund			
Share Capital		0.00	0.00
Reserves and Surplus		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Loan Funds			
Funds Provided by BSL		561.44	461.50
Unsecured Loans		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
		<u>561.44</u>	<u>461.50</u>
APPLICATION OF FUNDS			
Fixed Assets			
Gross Block		18.58	16.11
Less: Depreciation		9.96	9.54
Net Block		<u>8.62</u>	<u>6.57</u>
Capital Work-in-Progress		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Current Assets, Loans & Advances			
Inventories		0.39	0.00
Sundry Debtors		2.02	1.00
Cash & Bank Balances		0.00	0.00
Interest Receivable/Accrued		0.00	0.00
Loans & Advances		5.49	3.11
		<u>7.91</u>	<u>4.10</u>
Less: Current Liabilities & Provisions			
Current Liabilities		17.44	9.65
Provisions		2.00	1.65
		<u>19.44</u>	<u>11.30</u>
Net Current Assets		-11.53	-7.20
Miscellaneous Expenditure		0.00	0.00
(to the extent not written off or adjusted)			
Profit & Loss Account Debit Balance		564.35	462.12
Inter Unit Current Account		0.00	0.00
		<u>561.44</u>	<u>461.50</u>

Significant Accounting Policies and assumptions

Schedules 1 and 3 annexed hereto, form part of the Balance Sheet.



[N.N.Jha]
DGM:TE-Electricals

[N.K.Singh]
AGM:F&A

Date:

Place : Bokaro

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2016

	Note No.	Year ended 31st March, 2016	Year ended 31st March, 2015
(Rupees in crores)			
INCOME			
Income from distribution of electricity		68.74	62.17
		<u>68.74</u>	<u>62.17</u>
EXPENDITURE			
Employees' Remuneration & Benefits	11.33		10.71
Stores & Spares Consumed	1.26		1.57
Power & Fuel	149.89		139.66
Repairs & Maintenance	2.26		1.50
Freight outward			
Other expenses	0.24		0.38
Share of expenditure over income			
- Corporate Office	1.11		0.72
- CMO	0.88		0.56
- CCSO	0.02		0.01
Interest & finance charges	3.50		1.74
Depreciation	0.49		0.70
Total	170.98		157.56
Less : Inter Account Adjustments	0.00	170.98	0.00
		<u>-102.23</u>	<u>-95.39</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit /Loss(-) for the period		<u>-102.23</u>	<u>-95.39</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-102.23</u>	<u>-95.39</u>
Balance brought Forward		-462.12	-366.73
		<u>-564.35</u>	<u>-462.12</u>
Amount available for appropriation			
		-564.35	-462.12

Balance carried over to BalanceSheet

Significant Accounting Policies and assumptions

Schedules 2 and 3 annexed hereto, form part of the Profit & Loss Account.

3



[Signature]

[N.N.Jha]
DGM:TE-Electricals

[Signature]

[N.K.Singh]
AGM:F&A

Date:

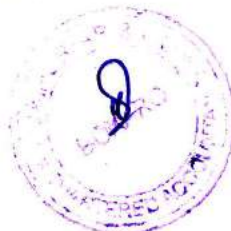
Place : Bokaro

SCHEDULE 3: SIGNIFICANT ACCOUNTING POLICIES & ASSUMPTIONS.**Balance Sheet Items:**

1. Loan Funds: This is the balancing figure in the balance sheet.
2. Fixed Assets: The figures appearing here only pertains to TA-Electrical as DNW is not in a position to segregate the assets from the consolidated sheet. However any additions during the year, directly identifiable, has been considered in the accounts.
3. Sundry debtors: Taken from Separate GL code as exists for electricity revenue recoverable in BSL.
4. Current liabilities: Taken on the basis of vendor liability existing under various PO's (identified by TS-Electrical) for supply of stores, spares and repair & maintenance.
5. Provisions:
 - A) Provision related to employees have been calculated in the ratio of Employee remuneration of electricity business versus total employee remuneration of BSL during the year.
 - B) Provisions in respect of debtors is based on proportion of total debtors of Township revenue (excluding employee) versus total provisions for township revenue(excluding employee)for the same in BSL books.
6. Equity has been identified on the basis of 70.30 D/E ratio (guidelines by JSERC) of funds provided by BSL in F/Y-2008-09 (1st electricity Accounts by BSL) and considered to have been maintained at the balance sheet date. And the remaining figure of funds provided by BSL is considered as Debt.
7. Advance has been considered on the basis of Total advances to DVC versus DVC power purchase expenditure booked by BSL .
8. Pending decision by the Hon'ble Supreme Court of India in SLP against order by the Honorable High Court of Jharkhand dismissing the writ petition of the Company, claim of Rs 491.27 crore (Rs. 393.59 crore) made by DVC has been shown as contingent liability included. Against the said claim, the entire amount has been paid to DVC against bills raised by them, and shown as current assets.
9. Figures have been regrouped & rearranged wherever considered necessary

Profit & Loss Account Items:

1. Income from distribution of electricity: This constitutes of bills raised in electricity business as per audited accounts, unbilled units consumed by BSL itself for Township purposes.
2. Employee Remuneration & Benefits: This has been taken from the cost center of TE-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
3. Stores & spares consumed: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.



4. Power & Fuel: This consists of expenditure of DVC plus electricity duty paid.
5. Repair & Maintenance: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
7. Deficit of Corporate Office/CMO/CCSO: This has been calculated based on the ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
8. Interest & finance charges: Total interest & finance charges of BSL has been allocated in ratio of Income from Electricity business vis a vis Sales of Bokaro Steel Plant.
9. Depreciation: Assets earmarked by TA-Electrical for electricity distribution has only been considered. & allocated in the case of DNW & ETL on the basis on total power received by DNW from BPSCL & DVC and transferred to TE.
10. Figures have been regrouped & rearranged wherever considered necessary

General Issues:

1. Taxation Matters: Taxation matters have not been considered as the same is being dealt at corporate level. TDS liability, VAT etc has also not been shown as it is difficult to identify the same.
2. Stores & spares inventory: Since separate records for electricity business has not been maintained, it is difficult to identify the inventory lying with BSL for electricity distribution business.
3. Cash & Bank balances: Since separate records for electricity business has not been maintained, it is difficult to identify the cash & bank balances lying with BSL for electricity distribution business.
4. Share capital: Bokaro Steel plant does not have a share capital of its own as it is a unit of SAIL, therefore share capital of electricity distribution business cannot be determined, however, debt-equity has been identified in line with the guidelines prescribed by JSERC.
5. Reserves & Surplus: Since separate records for electricity business has not been maintained, it is difficult to identify the reserves & surplus balances lying with BSL for electricity distribution business.



1SIP-001

Cost Centers: Actual/Plan/Variance

Date: 03.03.2017
 Pages: 3
 Requested by: C003660_02

Controlling Area 2000
 Fiscal Year 2015
 From Period 1
 To Period 16
 Plan Version 0
 Cost Center/Group CTB0200000
 Cost Element Group *

Cost Centers: Actual/Plan/Variance

Column:
 Cost Center/Group CTB0200000
 Person responsible: BSL
 Reporting period: 1 to

Cost Elements	Act. Costs
5495100 INT EARNED ON L&A-	-115,861.00
5495500 INTEREST EARNED ON	-28,833.00
5496000 INTEREST EARNED ON	-4,916.00
5550200 RENT EMP-RESNLR QR	-122,398.37
5555000 RENT OUTSDRS-RESN	
5559900 RENT OUTSDRS-OTHER	-1,000.00
5560100 ELECTY REC.-EMP	71,146,795.44
5565100 ELECTY RECVRY-OUTS	-108,069,852.00
5565200 ELECTY RECVRY-OUTS	-15,203,031.00
5569900 ELECTY RECVRY-OUTS	-419,972.00
5570100 HOSPITAL RECVRY-EM	-95,037.00
5572100 GUEST HOUSE RCPT	-27,300.00
5574200 FURNITURE HIRE CHR	-66

2015-16

cost center data

electricity accounts



14,081,606.00



6661000 CANT.SUBSDY/ALW-N.	655,256.00
6661200 S&W-FUEL ALLOW-N.E	254,100.00
6661800 MEDICAL REIMBRS.N.	12,960.00
6663700 CANTEEN EXP-N.EXE	41,116.00
6664400 HOSPT COST N EX RF	-215
6670200 CONS- APPLIANCE S	7,769.76
6671000 CONS- CABLES	551,373.71
6671100 CONS- CONSUMABLES	12,799,901.96
6676000 CONS- PETROL & DI	253,876.08
6677400 CONS- TOOLS AND T	1,578.43
6680200 CONS- SPARES- ELE	9,116,130.82
6750100 REP.& MAINT.-BLDGS	937,364.69
6750200 REP.& MAINT.-BLDGS	1,183,664.21
6760100 REP.& MAINT.-P&M-P	1,541,443.30
6770300 REP.& MAINT.-FURNI	337,117.26
6770600 REP.& MAINT.-ELECT	514,032.59
6780300 REP.& MAINT.-OTHER	16,571.00
6780600 REP.& MAINT.-OTHER	30,987,255.98
7131000 MOBILE PHONE EXP.	-14,109.87
7140100 CONS- PRINTING &	13,228.00
7251500 TA-BUSINESS TRIPS-	14,289.00
7251600 BOARD.&LODG.-BUSI.	6,978.00
7255500 TA-RETRMNT	106,053.00
7256900 REIMBURSEMENT OF L	1,017,000.00
7258400 LOCAL CONVEYANCE	9,990.00
7320700 CONS- CLOTHING/UN	123.9
7390200 ENTERTAINMENT EXP.	11,973.00
7410100 AWARDS	-3,720.00
7411300 PMNT TO CONTGNT/CA	746,501.85
7412500 FUNCTION EXPNESES	323,605.50
7950100 DEPRECIATION	2,592,355.80



Particulars	2013-14	2014-15	2015-16
Power received from BPSCL (in KWH)	1200501072	1190563813	1396211641
Power received from DVC (in KWH)	1093437679	1101657390	782743480
Power transferred to Plant (in KWH)	-	-	-
Power transferred to Township (in KWH)	314316554	329887279	327835298

Total expenditures as per Cost Center-----:	DNW-ELEC.MAINT.	CWH1603000	
	WOH-ELECTRO TECH LAB	CWH0600000	
Employees' Remuneration & Benefits	72,404,337.65	79,512,832.19	80,889,568.04
Stores & Spares Consumed	32,157,101.83	64,081,755.52	68,970,885.63
Power & Fuel			
Repairs & Maintenance	236,561.00	479,260.85	1,892,678.09
Freight outward			
Other expenses	1,961,651.61	1,609,402.97	1,513,109.90
Depreciation	1,041,888.68	2,581,880.49	4,456,945.69

Total expenditure allocated to electricity Accounts	2013-14	2014-15	2015-16
Employees' Remuneration & Benefits	9920876	11443168	12170262
Stores & Spares Consumed	4406181	9222389	10377034
Power & Fuel			
Repairs & Maintenance	32414	68973	284763
Freight outward			
Other expenses	268786	231619	227655
Depreciation	142760	371574	670571

Total expenditure allocated to electricity Accounts	2013-14	2014-15	2015-16
Employees' Remuneration & Benefits	0.99	1.14	1.22
Stores & Spares Consumed	0.44	0.92	1.04
Power & Fuel			
Repairs & Maintenance	0.00	0.01	0.03
Freight outward			
Other expenses	0.03	0.02	0.02
Depreciation	0.01	0.04	0.07



			2013-14		
<u>Reconciliation of units</u>	<u>KWH</u>	<u>%</u>	<u>Rs (paid to DVC)</u>	<u>Avg. rt(Rs)</u>	<u>revenue</u>
Total Units of DVC used for Township	314316554		1092900000	3.48	
Units accounted for by BSL:					
Used By BSL for Township facilities (Estimated by Township)	46783851	14.88	162670626	3.48	162670626
Units sold by BSL to employess/outside rs	102533550	32.62	356516115	3.48	240056068
AT & C Loss	47147483	15.00	163935000	3.48	
Loss due to theft	117851670	37.49	409778259	3.48	
Total	314316554		1092900000		
Deficit of power/revenue(due to theft/AT & C)	164999153	52.49	573713258		402726694

			2015-16			
Reconciliation of units		KWH	%	Rs (paid to DVC)	Avg. rt(Rs)	revenue
Total Units of DVC used for Township		327835298		1498870640	4.57	
Units accounted for by BSL:						
Used By BSL for Township facilities (Estimated by Township)		50169399	15.30	229375664	4.57	229375664
Units sold by BSL to employess/outsiders		138571977	42.27	633554315	4.57	458034702
AT & C Loss		49175295	15.00	224830597	4.57	achd-55601 to 55699
Loss due to theft		89918627	27.43	411110063	4.57	
Total		327835298		1498870640		
Deficit of power/revenue(due to theft/AT & C)		139093922	42.43	635940660		687410366



Details of Additional capitalisation

Description	Additional capitalisation (Rs.)
2013-14	
LT INDOOR PANEL BOARD,415V,3PH,4WIRE	37,06,693.20
LT INDOOR PANEL BOARD,415V,3PH,4WIRE	15,62,616.52
UPS 0.5KVA.	2,634.47
UPS 0.5KVA.	2,634.47
UPS 0.5KVA.	1,704.39
UPS 0.5KVA.	35,792.24
MTR,SC,415V,A355M,1475RPM,315KW	10,24,617.70
TRFR,POWER,3PH,11KV,0.433KV	46,88,290.01
COMPLT REWNDNG OF TRANSFORMERS (500,250)	13,10,511.72
COMPLT REWNDNG OF TRANSFORMERS (500,250)	30,57,860.70
REP/MAINT OF ARTERIAL LIGHTS	70,75,013.84
COMP REWINDING OF DIFF CAPACITY T/F	58,84,681.54
COMPL REWINDING OF DIFF CAP.DIST.T/F	46,52,373.40
REP/MAINT OF ARTERIAL LIGHTS	54,83,723.89
PROVN. OF 04 NOS 20MTR HIGH MAST TOWER LIGHT IN	17,19,146.20
PROV/ INSTALLATION OF 7 NOS. OF 20 MTR HIGH MAST	29,40,265.75
REP.ORD.OF COMPL.REWINDING OF DIFF T/FS.	12,96,381.07
PROV. OF ALTERNATE POWER SUPPLY SYSTEM FOR ADM	27,68,637.00
COMPUTER FOR TOWNSHIP ELECTRICAL MAINT.	61,717.11
UPS FOR TOWNSHIP ELECTRICAL MAINT.	8,400.00
COMPUTER	30,858.56
UPS	4,200.00
PERIMETER SECURITY SYSTEM FOR 132/11 KV TOWNSHIP	1,29,90,151.70
BATTERY, CVT,MDF, INSTALLATION&COMM, EARTH PIT	50,920.00
DIGITAL MULTIMETER	884.00
FOUNTAIN LIGHT	5,500.00
INVERTER	20,700.00
INVERTER	25,000.00
INVERTER	7,000.00
U.P.S.	6,750.00
BATTERY	13,250.00
INVERTER	7,990.00
BATTERY	10,000.00

Description	Additional capitalisation (Rs.)
INVERTER	5,720.00
BATTERY	10,780.00
INVERTER	6,000.00
BATTERY	10,200.00
INVERTER	5,500.00
BATTERY	9,500.00
INVERTER	15,000.00
BATTERY	10,000.00
U.P.S.	5,000.00
INVERTER	6,200.00
U.P.S.	4,500.00
FAN	1,200.00
FAN	1,250.00
BATTERY	21,100.00
U.P.S.	5,000.00
BATTERY	10,000.00
Total (in Rs. Crore)	6.06
2014-15	
MTR,SC,415VAC,D100LB,700RPM,1.1KW	24,692.97
MTR,SC,415VAC,D310,1486RPM,200KW	6,62,670.57
TRFR,POWER,3PH,11KV,0.433KV	46,88,290.01
COMP.REWDG. OF TRANSFORMERS	2,30,514.74
REPAIR OF DISTRIBUTION TRANSFORMER	28,06,046.54
COMPUTER	41,780.09
UPS	2,541.00
Total (in Rs. Crore)	0.85
2015-16	
MTR,SC,415VAC,D100LB,700RPM,1.1KW	25,813.01
LT OUTDOOR PANEL BOARD,415V,3PH,4WIRE	23,91,674.42
TRFR,POWER,3PH,11KV,0.433KV(INS SPARES)	45,26,970.15
REPAIR OF DISTRIBUTION TRANSFORMER	9,72,870.02
REPAIR /MAINTENANCE OF ARTERIAL LIGHTS	86,44,131.25
COMP.REWDG. OF TRANSFORMERS	1,36,367.20
REPAIR /MAINTENANCE OF ARTERIAL LIGHTS	55,38,328.57
COMP.REWDG. OF TRANSFORMERS	1,44,788.40
TRFR,POWER,3PH,11KV,0.433KV(INS SPARES)	22,63,485.14
Total (in Rs. Crore)	2.46