



AMOD KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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, 2019** 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 2018-19. 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.

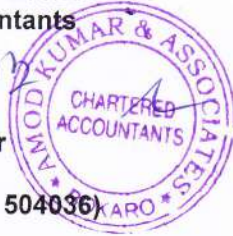


5. The directives given by the Jharkhand state electricity regulatory commission has not been complied in totality. However in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles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

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2019; and
- b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For Amod Kumar & Associates
Firm Regn. No. 012502C
Chartered Accountants


Awadhesh Kumar
Partner
(Membership No. 504036)
Date: 25/08/2020
Place : Bokaro



UDIN: 20507082AAAADR4412

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)

Balance Sheet as at 31st March, 2019

	Note No.	As at 31st 31st March, 2019	As at 31st 31st March, 2018
(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		928.00	815.64
Unsecured Loans		0.00	0.00
		928.00	815.64
APPLICATION OF FUNDS			
Fixed Assets			
Gross Block		44.46	22.28
Less: Depreciation		15.13	12.43
Net Block		29.33	9.85
Capital Work-in-Progress		0.00	0.00
		29.33	9.85
Current Assets, Loans & Advances			
Inventories		0.00	0.00
Sundry Debtors		72.72	56.81
Cash & Bank Balances		0.00	0.00
Interest Receivable/Accrued		0.00	0.00
Loans & Advances		3.96	4.62
		76.68	61.44
Less: Current Liabilities & Provisions			
Current Liabilities		11.92	14.18
Provisions		3.98	4.78
		15.90	18.95
Net Current Assets		60.79	42.48
Miscellaneous Expenditure		0.00	0.00
(to the extent not written off or adjusted)			
Profit & Loss Account Debit Balance		837.88	763.30
Inter Unit Current Account		0.00	0.00
		928.00	815.64

Significant Accounting Policies and assumptions

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

Chartered Accountants

Partner

Date: 25-08-2020

Place : Bokaro

UDIN-20507082AAAA DR4412

[Sanjay-Kumar]
GM:TE-Electricals[N.K.Singh]
GM:F&A

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2019

	Note No.	Year ended 31st March, 2019	Year ended 31st March, 2018
(Rupees in crores)			
INCOME			
Income from distribution of electricity		73.32	68.70
		<u>73.32</u>	<u>68.70</u>
EXPENDITURE			
Employees' Remuneration & Benefits	8.80		10.54
Stores & Spares Consumed	0.69		1.07
Power & Fuel	125.44		143.63
Repairs & Maintenance	5.23		3.64
Freight outward			
Other expenses	2.62		2.50
Share of expenditure over income			
- Corporate Office	0.52		0.81
- CMO	0.37		0.45
- CCSO	0.01		0.01
Interest & finance charges	1.52		1.72
Depreciation	2.70		0.91
Total	147.90		165.28
Less : Inter Account Adjustments	0.00	147.90	0.00
		<u>-74.58</u>	<u>-96.57</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit/Loss(-) for the period		<u>-74.58</u>	<u>-96.57</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-74.58</u>	<u>-96.57</u>
Balance brought Forward		<u>-763.30</u>	<u>-666.73</u>
		<u>-837.88</u>	<u>-763.30</u>
Amount available for appropriation		<u>-837.88</u>	<u>-763.30</u>
Balance carried over to BalanceSheet		-837.88	-763.30

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

Chartered Accountants
Firm Regn. No. 300238E

Partner

Date: 25-08-2020
Place : Bokaro

[Sanjay Kumar]
GM:TE-Electricals

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

UDIN - 20507080AAADR4412

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized on	Asset description	Acquis.val.	Accum.dep.	Book val.
1500481	01-08-08	PROV. OF ALTERNATE POWER SUPPLY SYSTEM FOR ADM	2,768,637.00	-1,115,503.45	1,653,133.55
1500532	15-07-14	TRFR,POWER,3PH,11KV,0.433KV	4,526,970.15	-1,030,440.05	3,496,530.10
1500533	15-07-14	TRFR,POWER,3PH,11KV,0.433KV	2,263,485.14	-515,220.02	1,748,265.12
1700256	18-09-68	NIF MARK ENGG EQUIP	1,239.71	-1,239.71	0.00
1703482	21-07-68	HOHP MOTOR DULY REPAIRS	11,073.23	-10,519.57	553.66
1703513	02-08-68	CHAIN PULLY BLOCK	399.96	-399.96	0.00
1703515	24-11-69	CHAIN PULLY BLOCK	704.80	-704.80	0.00
1704270	07-08-73	MOTOR 250 HP 300 KM K W	58,592.28	-55,662.67	2,929.61
1708578	19-09-89	CHAIN PULLY	3,022.05	-3,022.05	0.00
1708585	29-01-89	CHAIN PULLY	4,161.25	-4,161.25	0.00
1708589	16-06-89	MAN PULLEY	8,460.19	-8,460.19	0.00
1708590	05-06-89	MAN PULLY	2,500.00	-2,500.00	0.00
1709135	13-06-87	132	43,884.10	-43,884.10	0.00
1709139	26-08-87	STEPPDOWN TRANSFORMER	1,490.00	-1,490.00	0.00
1709431	02-08-85	CHAIN PULLY	2,519.30	-2,519.30	0.00
1712082	31-03-90	GEC LT INDOOR SWITCH	68,391.92	-64,972.32	3,419.60
1712210	10-11-90	L T PANNEL BOARD FOR 500KVA TRANSFORMER	68,391.93	-65,183.79	3,208.14
1712211	20-02-93	L T PANEL BOARD FOR 500 KVA TRANSFORMER	68,391.93	-64,972.33	3,419.60
2300472	30-04-05	UPS 0.5KVA.	34,064.85	-34,064.85	0.00
2300507	09-05-05	UPS 0.5KVA.	6,813.00	-6,813.00	0.00
2301333	17-04-12	COMPUTER FOR TOWNSHIP ELECTRICAL MAINT.	61,717.11	-58,631.25	3,085.86
2302005	25-01-14	COMPUTER	8,400.00	-8,400.00	0.00
2302006	25-01-14	UPS	30,858.56	-29,315.63	1,542.93
2302066	27-06-14	COMPUTER	4,200.00	-4,200.00	0.00
2302067	27-06-14	UPS	41,780.09	-39,691.09	2,089.00
2400038	17-10-69	ELECT EQUIPT & APPL INSULATOR	2,541.00	-2,541.00	0.00
2400050	19-11-69	ELECT EQUIPT & APPL 15INCH ELECT FAN	1,609.50	-1,609.50	0.00
2400085	07-08-68	EMI MAKE A/C TRANSFORMER	276.64	-276.64	0.00
2400103	14-05-68	AUTO TRANSFORMER MAX LOAD 8 AMPS OUTPUT 0 470VINP	3,563.25	-3,563.25	0.00
2400104	14-05-68	286 K V A TRANSFORM	1,076.04	-1,076.04	0.00
2400129	02-12-67	286 K V A TRANSFORM	458.29	-458.29	0.00
2400130	02-12-67	SUNPSAN MULTIMATER	1,964.70	-1,964.70	0.00
2400131	02-12-67	MULTIMETER WITH LEATHER CASE	1,309.80	-1,309.80	0.00
2400131	23-11-67	MULTIMETER	654.90	-654.90	0.00
2400132	01-01-68	SEIMPSAN MULTIMETER WITH LEATHER CASE	654.90	-654.90	0.00
2400887	10-05-72	48 SWEEP A/C CEILING COMPLETE WITH BLADES	24,181.31	-24,181.31	0.00
2402852	29-11-75	CEILING FAN	2,529.98	-2,529.98	0.00
2402853	21-11-75	1200 MM SINGLE PHASE A C CEILING FAN	3,035.97	-3,035.97	0.00
2402854	11-11-75	A C CEILING FANS 48 INCH	50,599.53	-50,599.53	0.00
2403378	02-03-76	18 INCH SWEEP EXHAUST FAN	1,060.00	-1,060.00	0.00
2403452	24-04-74	TRANSFORMER 500KVA NO 939	32,042.71	-30,440.57	1,602.14
2405453	24-04-74	TRANSFORMER	5,554.56	-5,276.83	277.73
2405454	24-04-74	TRANSFORMER	13,691.54	-13,006.96	684.58
2405455	24-04-74	TRANSFORMER	44,969.30	-42,720.84	2,248.46
2405620	19-04-91	50 KVA OUTDOOR TRANSFORMER	17,789.13	-16,899.65	889.48
2405621	10-09-91	250 KVA I/D PENAL	31,209.00	-29,648.57	1,560.43
2406472	01-08-85	50MV TRANSFORMER	21,086.18	-20,031.87	1,054.31
2406513	02-11-83	CEILING FAN	12,004.97	-12,004.97	0.00
2406520	02-11-83	CEILING FAN	12,683.85	-12,683.85	0.00
2406538	08-08-83	1200 MM 48 A C CEILING FAN WITH REGULATOR	17,193.28	-17,193.28	0.00
2406539	10-05-83	CEILING FAN	39,984.37	-39,984.37	0.00
2406540	15-07-83	48 SWEEP AC CEILING FAN COMPLETE WITH DOWN ROD	72,371.72	-72,371.72	0.00
2407040	03-08-95	celling fans56inch	117,563.16	-117,563.16	0.00
2407041	26-07-95	celling fans48inch	115,097.37	-115,097.37	0.00
5400001	01-10-84	ELECTRICAL INSTALLATION T/SHIP(84-85)	1,350,500.00	-1,282,974.00	67,526.00
5400002	01-10-85	ELECTRICAL INSTALLATION T/SHIP(85-86)	88,000.00	-83,600.00	4,400.00
5400003	01-10-86	ELECTRICAL INSTALLATION T/SHIP(86-87)	4,451,000.00	-4,228,450.00	222,550.00
5400004	01-10-87	ELECTRICAL INSTALLATION T/SHIP(87-88)	2,124,000.00	-2,017,800.00	106,200.00
5400005	01-10-88	ELECTRICAL INSTALLATION T/SHIP(88-89)	551,000.00	-523,450.00	27,550.00

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized on	Asset description	Acquis.val.	Accum.dep.	Book val.
5400006	01-10-89	ELECTRICAL INSTALLATION T/SHIP(89-90	1,549,000.00	-1,471,550.00	77,450.00
5400009	01-10-90	ELECTRICAL INSTALLATION T/SHIP(90-91)	1,981,000.00	-1,881,950.00	99,050.00
5400010	01-10-91	ELECTRICAL INSTALLATION T/SHIP(91-92)	33,825,000.00	-32,133,750.00	1,691,250.00
5400015	29-02-92	PROVN. OF ELECTRICAL WORKS FOR2ND.PHASE OF	160,734.15	-153,504.61	7,229.54
5400016	30-09-91	ADDL.11 KV CABLE OF FEEDER NO.2 FEEDING POWER TO	148,335.40	-141,548.32	6,787.08
5400018	31-01-95	PROVN. OF STREET LIGHT ALONGSERVICE LANES IN	133,001.34	-126,351.27	6,650.07
5400053	24-04-76	SYATI MOTORS 400 HP	123,087.50	-116,933.13	6,154.37
5400071	21-02-91	CHAIN PULLY	7,798.46	-7,798.46	0.00
5400138	02-07-92	"MAX PULLER 1,6 TONS CAP"	3,224.00	-3,224.00	0.00
5400139	03-09-92	MAX PULLER	4,920.03	-4,920.03	0.00
5400148	10-04-90	INDOOR SWITCH	68,391.93	-64,972.34	3,419.59
5400150	07-05-90	G E C LT INDOOR SWITCH	68,391.93	-64,972.35	3,419.58
5400151	15-05-90	G E C LT INDOOR SWITCH	205,175.79	-194,917.00	10,258.79
5400158	31-03-91	ELECT. INSTALLATION	470,549.51	-447,022.03	23,527.48
5400159	14-04-88	ELECT. INSTALLATION	63,600.00	-60,420.00	3,180.00
5400163	16-03-90	ELECTL INSTLN	85,200.00	-80,940.00	4,260.00
5400178	06-05-95	Electrification in Block B Bokaro Hotel	76,525.25	-72,698.99	3,826.26
5400180	25-09-95	Electrification & Area Lighting	44,685.00	-42,450.75	2,234.25
5400198	13-11-88	electrical installations	11,635.00	-11,053.25	581.75
5400199	15-07-78	electrical installations	35,000.00	-33,250.00	1,750.00
5400200	30-04-78	electrical installations	19,277.70	-18,313.82	963.88
5400201	30-10-83	electrical installations	19,688.54	-18,704.11	984.43
5400202	30-10-83	electrical installations	0.90	-0.90	0.00
5400203	20-12-79	electrical installations	45,622.23	-43,341.12	2,281.11
5400204	22-03-82	electrical installations	350,811.25	-333,270.69	17,540.56
5400205	28-02-84	electrical installations	46,611.35	-44,280.78	2,330.57
5400206	30-10-88	electrical installations	6,316.31	-6,000.49	315.82
5400207	21-08-78	electrical installations	2,540.05	-2,540.05	0.00
5400208	21-08-78	electrical installations	20,143.60	-19,136.42	1,007.18
5400209	21-08-78	electrical installations	22,603.50	-21,473.33	1,130.17
5400210	15-03-87	electrical installations	66,287.50	-62,973.13	3,314.37
5400211	15-03-87	electrical installations	868,980.16	-825,531.15	43,449.01
5400212	06-12-88	electrical installations	85,496.33	-81,221.51	4,274.82
5400213	30-04-77	electrical installations	30.80	-30.80	0.00
5400214	30-12-79	electrical installations	13,099.10	-12,444.15	654.95
5400215	30-12-79	electrical installations	192,944.50	-183,297.28	9,647.22
5400216	30-12-79	electrical installations	63,429.21	-60,257.75	3,171.46
5400217	30-10-80	electrical installations	927.34	-927.34	0.00
5400218	30-10-80	electrical installations	938,047.51	-891,145.13	46,902.38
5400219	30-10-80	electrical installations	540,461.86	-513,438.77	27,023.09
5400220	30-10-80	electrical installations	50,601.93	-48,071.83	2,530.10
5400221	30-10-80	electrical installations	29,977.32	-28,478.45	1,498.87
5400222	22-08-80	electrical installations	38,290.00	-36,375.50	1,914.50
5400223	26-02-81	electrical installations	25,870.00	-24,576.50	1,293.50
5400224	31-03-82	electrical installations	94,366.76	-89,648.42	4,718.34
5400225	31-03-82	electrical installations	36,050.00	-34,247.50	1,802.50
5400226	20-05-82	electrical installations	20,364.10	-19,345.90	1,018.20
5400227	20-05-82	electrical installations	82,298.46	-78,183.54	4,114.92
5400228	20-05-82	electrical installations	19,838.00	-18,846.10	991.90
5400229	12-12-82	electrical installations	1,206.94	-1,206.94	0.00
5400230	12-12-82	electrical installations	24,422.38	-23,201.26	1,221.12
5400231	06-02-83	electrical installations	26,206.00	-24,895.70	1,310.30
5400232	16-07-83	electrical installations	76,676.55	-72,842.72	3,833.83
5400233	14-05-90	electrical installations	492,900.00	-468,255.00	24,645.00
5400234	30-10-88	electrical installations	446,025.45	-423,724.18	22,301.27
5400236	01-04-95	ELECTRICAL INSTALLATION	20,037,275.12	-19,035,411.36	1,001,863.76
5400252	01-12-99	distribution transformer	1,291,005.00	-1,226,454.75	64,550.25
5400253	17-05-00	OIL CIRCUIT BREAKER	26,556.80	-25,228.96	1,327.84
5400255	31-08-98	6 NOS. OF ADDL.DISTRIBUTION TRANSFORMER FOR TOWNSH	305,579.25	-290,300.29	15,278.96

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized on	Asset description	Acquis.val.	Accum.dep.	Book val.
5400257	31-05-00	PROVISION OF 2 NOS OF ADDL.DISTRIBUTION TRANSFORMER	470,476.66	-446,952.83	23,523.83
5400269	01-05-06	DISTRIBUTION TRANSFORMER-500 KVA	480,941.32	-223,873.21	257,068.11
5400270	03-05-06	DISTRIBUTION TRANSFORMER-500 KVA	480,941.32	-223,873.21	257,068.11
5400271	10-05-06	DISTRIBUTION TRANSFORMER-500 KVA	480,941.32	-223,873.21	257,068.11
5400272	02-06-06	DISTRIBUTION TRANSFORMER-500 KVA	478,583.75	-221,065.00	257,518.75
5400273	05-06-06	DISTRIBUTION TRANSFORMER-500 KVA	239,291.89	-110,532.49	128,759.40
5400274	03-07-06	DISTRIBUTION TRANSFORMER-500 KVA	239,291.88	-109,676.59	129,615.29
5400280	04-02-07	PROVISION OF HIGH MAST TOWER LIGHT AT SIX PLACES	2,274,876.00	-2,161,132.20	113,743.80
5400282	24-08-06	PROVISION OF EMERGENCY POWER SUPPLY FOR MD	1,003,184.00	-953,024.80	50,159.20
5400287	02-04-07	PROVN. OF 04 NOS 20MTR HIGH MAST TOWER LIGHT IN	1,619,146.20	-1,538,188.89	80,957.31
5400289	15-11-07	PROV/ INSTALLATION OF 7 NOS. OF 20 MTR HIGH MAST	2,840,265.75	-2,698,252.46	142,013.29
5400303	20-07-10	RAILWAY LINE 52KG USED AS ELECTRIC POLE IN TA DEPT	2.90	-2.90	0.00
5400310	28-02-11	PERIMETER SECURITY SYSTEM FOR 132/11 KV TOWNSHIP	12,990,152.70	-5,039,096.71	7,951,055.99
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	4,800,839.62	-513,089.73	4,287,749.89
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	1,898,820.22	-101,468.21	1,797,352.01
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	6,261,570.24	-535,364.26	5,726,205.98
5400317	16-11-17	Augmentation of 132kV/ 11kV Township Substation -	52,246,623.47	-1,757,881.19	50,488,742.28
5400317	16-11-17	Augmentation of 132kV/ 11kV Township Substation -	156,739,870.40	-10,547,287.11	146,192,583.29
5500254	01-03-83	CALCUTTA OFFICE	1,166,597.90	-1,108,268.01	58,329.89
5800224	24-08-04	UPS 0.5KVA.	18,243.05	-18,243.05	0.00
5800278	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800279	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800283	16-10-06	UPS 0.5KVA.	1,939.59	-1,939.59	0.00
5800525	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800528	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800552	15-06-07	UPS 0.5KVA.	1,704.39	-1,704.39	0.00
5800553	15-06-07	UPS 0.5KVA.	35,792.24	-35,792.24	0.00
5801402	05-07-10	BUSINESS PC MODEL	30,481.95	-28,957.84	1,524.11
5801402	05-07-10	LASER PRINTER & ACCESSORIES	0.01	0.00	0.01
5900848	23-04-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900849	12-04-75	CEILING FAN	75,625.07	-75,625.07	0.00
5900850	07-04-75	CEILING FAN	8,570.84	-8,570.84	0.00
5900851	26-07-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900852	20-03-76	CEILING FAN	27,021.56	-27,021.56	0.00
5901135	02-06-90	250 K V A RATDOOR	75,525.78	-71,749.47	3,776.31
5901143	01-01-91	ELECT TOWNSHIP	46,400.00	-44,080.00	2,320.00
5901145	31-03-90	G ECLTINDOORSWICH BOARD	57,101.12	-54,246.06	2,855.06
5901155	01-11-90	PROVISION OF 7 NOS 1.0TR ROOM	183,000.00	-173,850.00	9,150.00
5901161	24-04-74	TRANSFORMER 250 KVA	19,259.62	-18,296.64	962.98
5901162	21-03-75	CEILING FAN 48 INCH	2,771.67	-2,771.67	0.00
5901163	12-04-74	48 SWEEP A C CEILING FAN & REGCOMPLETE	1,272.89	-1,272.89	0.00
5901164	12-04-74	EXHAUST FAN 16 SWEEP COMPLTE WITH ACCESSORIES	1,297.63	-1,297.63	0.00
5901212	13-07-91	PADESTAL FAN	13,246.51	-13,246.51	0.00
5901216	11-02-89	500 KVA O/D TRANSFORMER	86,284.26	-81,970.05	4,314.21
5901217	30-05-88	INDOOR PANEL FOR 500 KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901218	27-04-88	TRANSFORMER OUTDOOR 100 KVA	61,730.46	-58,643.94	3,086.52
5901219	30-05-88	TRANSFORMER OUTDOOR 100 KVA	97,999.57	-93,099.59	4,899.98
5901220	28-11-88	OLD 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901221	28-11-88	INDOOR PANEL FOR 500 KVA O/D TRANSFORMER	50,042.07	-47,539.97	2,502.10
5901234	06-06-80	PEDESTAL FAN 16 INCH RONGEN	271.67	-271.67	0.00
5901242	26-08-87	400A OCB	12,375.46	-11,756.69	618.77
5901243	26-08-87	OCB 600 A	12,375.45	-11,756.68	618.77
5901248	05-09-87	500KVA OUT-DOOR TRANSFORMER ECF MAKE SLNO 191/85	97,999.57	-93,099.59	4,899.98
5901249	28-09-87	OUT DOOR 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901250	15-10-87	250KVA 11/0.433 KVA INDOOR TYPE TRANSFORMER	346,960.15	-329,612.14	17,348.01
5901251	30-12-87	250KVA OUT DOOR TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901252	03-11-87	250KVA TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901253	03-11-87	250MVA SWITCH BOARD	94,000.00	-89,300.00	4,700.00
5901254	28-09-87	500KVA LT PANEL BOARD	46,676.25	-44,342.44	2,333.81

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2019

Asset	Capitalized on	Asset description	Acquis.val.	Accum.dep.	Book val.
5901255	15-10-87	ELETRICAL EQPT CONTROL PANEL	21,500.00	-20,425.00	1,075.00
5901446	17-02-90	L T PANEL BOARD FOR 500 KVA TRANSFORMER	70,636.37	-67,104.55	3,531.82
5901447	21-03-90	TRANSFORMER 250 KVA	226,577.34	-215,248.47	11,328.87
5901449	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901450	17-02-90	500 KVA OUT DOOR TRANSFORMER	216,528.68	-205,702.25	10,826.43
5901451	31-08-89	500 KVA OUT DOOR TRANSFORMER	86,284.27	-81,970.06	4,314.21
5901452	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901455	10-08-89	250 KVA INDOOR PENEL BOARD	31,209.00	-29,648.55	1,560.45
5901457	31-05-89	INDOOR PANEL FOR 250 KVA TRANSFORMER	31,209.00	-29,648.55	1,560.45
5901458	21-07-89	OUTDOOR TRANSFORMER 500 KVA	195,999.15	-186,199.19	9,799.96
5901459	13-04-89	500 KVA SWITCH BOARD COMPLETE SET	56,558.12	-53,730.21	2,827.91
5901656	24-04-76	CUTING FAN	50,767.45	-50,767.45	0.00
5901657	12-11-76	CEILING FAN	50,767.45	-50,767.45	0.00
5901744	23-04-72	MEGGER INSULATION	1,529.00	-1,529.00	0.00
5901789	05-12-86	GROUNDING TRANSFORMER	61,730.45	-58,643.93	3,086.52
5901790	30-01-87	OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901791	26-12-86	OUTDOOR TRANSFORMER	37,578.90	-35,699.96	1,878.94
5901794	16-10-86	132 KVCT	133,056.00	-126,403.20	6,652.80
5901796	31-07-86	POWER TRANSFORMER	1,452,080.00	-1,379,476.00	72,604.00
5901797	16-01-86	SWITCH BOARD UNIT	199,178.46	-189,219.54	9,958.92
5901798	27-03-87	500KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901802	06-03-87	L T SHEET OUTDOOR	10,500.00	-9,975.00	525.00
5901803	27-03-87	500 KVA OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901804	06-03-87	250 KV OUTDOOR	57,932.40	-55,035.78	2,896.62
5901809	13-08-83	CEILING FAN 48 INCHS	1,999.21	-1,999.21	0.00
5901810	26-09-83	CEILING FAN 56 INCHS	2,113.97	-2,113.97	0.00
5901811	14-07-83	EXHUST FAN 15 SWEEP	2,527.15	-2,527.15	0.00
5901836	09-08-77	56 INCH SWEEP A/C CEILING FAN	2,500.63	-2,500.63	0.00
5901837	09-08-77	56 INCH SWEEP A/C CEILING FAN	4,445.56	-4,445.56	0.00
5901912	31-03-93	ELECTRL APPLIANCES	642,933.82	-610,787.13	32,146.69
5901914	21-01-94	100 KVA.OIL DOOR TRANF	36,202.44	-34,392.32	1,810.12
5901940	24-05-94	EXHAUST FAN	10,149.79	-10,149.79	0.00
5901941	30-06-94	PEDESTAL FAN	8,593.19	-8,593.19	0.00
5902084	31-08-00	PROVISION OF 1500 NOS. CEILING FANS FOR TOWNSHIP	1,352,322.50	-1,352,322.50	0.00
5902085	16-08-01	"EXHAUST FAN 9""	1,450.00	-1,450.00	0.00
5902159	31-05-05	W/O&REPL OF 2000 NO.CELLING FANS FOR TOWNSHIP	1,629,549.00	-1,629,549.00	0.00
5902210	04-10-07	W/R OF 600 NO CELLING FAN -IPU	533,696.00	-533,696.00	0.00
5902211	04-10-07	W/R OF 400 NO CELLING FAN -IPU	366,350.00	-366,350.00	0.00
5902334	11-07-09	"BATTERY, CVT,MDF, INSTALLATION&COMM, EARTH PIT"	50,920.00	-48,374.00	2,546.00
5902338	15-07-09	DIGITAL MULTIMETER	884.00	-884.00	0.00
5902342	08-08-09	FOUNTAIN LIGHT	5,500.00	-5,225.00	275.00
		Total SAP	341,510,556.94	-112,399,923.88	229,110,633.06
		Total SAP in crores	34.15	-11.24	22.91



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2019										
Asset F/Y	Subnumber	Capitalized on	Asset description	Acquis. val.	Accum. dep.	Book val.	Currency		Material no.	
	PO date	Material description		Order value	dep.	net value	wdv-31.3.18		wdv-31.3.19	
2013-14	28-02-14	LT INDOOR PANEL BOARD,415V,3PH,4WIRE		3706693.2	352136	3354557	2239460.475		1887325	51110101000332
2013-14	28-02-14	LT INDOOR PANEL BOARD,415V,3PH,4WIRE		1562616.52	148449	1414168	944080.8142		795632	51110101000332
2013-14	13-07-13	MTR,SC,415V,A355M,1475RPM,315KW		1024617.7	97339	927279	562258.9629		464920	50110101150692
2013-14	29-11-13	TRFR,POWER,3PH,11KV,0.433KV		4688290.01	445388	4242902	2721161.66		2275774	50710001100020
2013-14	11-04-13	COMPLT REWINDNG OF TRANSFORMERS (500,250)		1,310,511.72	124499	1186013	688018.653		563520	1000033065
2013-14	11-04-13	COMPLT REWINDNG OF TRANSFORMERS (500,250)		3,057,860.70	290497	2767364	1605376.868		1314880	1000041527
2013-14	17-05-13	REP/MAINT OF ARTERIAL LIGHTS		7,075,013.84	672126	6402888	3770392.792		3098266	1000042129
2013-14	12-06-13	COMP REWINDING OF DIFF CAPACITY T/F		5,884,681.54	559045	5325637	3182631.933		2623587	1000042761
2013-14	24-12-13	COMPL REWINDING OF DIFF CAP.DIST.T/F		4,652,373.40	441975	4210398	2737146.35		2295171	1000049330
2013-14	08-01-14	REP/MAINT OF ARTERIAL LIGHTS		5,483,723.89	520954	4962770	3269670.369		2748717	1000050416
2013-14	26-02-14	REP.ORD.OF COMPL.REWINDING OF DIFF T/FS.		1,296,381.07	123156	1173225	783230.2298		660074	1000052010
2013-14	30-04-14	MTR,SC,415VAC,D100LB,700RPM,1.1KW		24692.97	2346	22347	15309.6414		12964	50110101050365
2013-14	18-02-15	MTR,SC,415VAC,D310,1486RPM,200KW		662670.57	62954	599717	463317.1735		400363	50110101151304
2014-15	06-12-14	TRFR,POWER,3PH,11KV,0.433KV		4688290.01	445388	4242902	3203664.84		2758277	50710001100020
2014-15	02-12-14	COMP.REWDG. OF TRANSFORMERS		230,514.74	21899	208616	157518.4057		135620	1000063802
2014-15	03-03-15	REPAIR OF DISTRIBUTION TRANSFORMER		2,806,046.54	266574	2539472	1984108.741		1717534	1000069803
2015-16	17-10-15	MTR,SC,415VAC,D100LB,700RPM,1.1KW		25813.01	2452	23361	20908.5381		18456	50110101050365
2014-15	29-10-15	LT OUTDOOR PANEL BOARD,415V,3PH,4WIRE		2391674.42	227209	2164465	1937256.28		1710047	51110601000421
2015-16	30-06-15	REPAIR OF DISTRIBUTION TRANSFORMER		972,870.02	92423	880447	726409.6149		633987	1000072391
2015-16	24-09-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHTS		8,644,131.25	821192	7822939	6864880.901		6043688	1000081949
2015-16	29-09-15	COMP.REWDG. OF TRANSFORMERS		136,367.20	12955	123412	108298.2847		95343	1000082175
2015-16	27-11-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHTS		5,538,328.57	526141	5012187	4573736.344		4047595	1000085538
2015-16	04-01-16	COMP.REWDG. OF TRANSFORMERS		144,788.40	13755	131034	124156.053		110401	1000087246
2016-17	28-02-17	AB CABLE,3X95SQMM+1X70SQMM+1X16SQMM		2,199,974.38	417995	1781979	1781979.248		1363984	51310406000144
2016-17	30-09-16	MTR,SC,415V,A355M,1475RPM,315KW		1,205,073.45	228964	976109	976109.4945		747146	50110101150692
2016-17	31-03-17	CABLE,ARM,1.1KV,AL,3.5C,300MM2		1,099,997.30	208999	890998	890997.813		681998	51310001050263
2016-17	31-03-17	ACB,415V,1250A,3P,50KA		768,547.67	146024	622524	622523.6127		476500	50310401150211
2016-17	31-12-16	CONTACTOR,220-240VAC,75A		729,799.04	138662	591137	591137.2224		452475	50410001100349
2016-17	30-11-16	CABLE,ARM,1.1KV,AL,3.5C,185MM2		421,832.81	80148	341685	341684.5761		261536	51310001050352
2016-17	31-10-16	CABLE,ARM,1.1KV,AL,4C,16MM2		38,632.50	7340	31292	31292.325		23952	51310001050350
2016-17	31-10-16	CABLE,ARM,1.1KV,AL,4C,25MM2		293,152.50	55699	237454	237453.525		181755	51310001050351
2016-17	31-08-16	SWITCH FUSE UNIT,HEAVY DUTY,3P,100A,415V		230,520.00	109497	121023	121023		11526	50610804500396
2016-17	31-07-16	ACSR CONDUCTOR, 40 SQ. MM		180,600.00	34314	146286	146286		111972	51330001000063
2016-17	31-01-17	ACSR CONDUCTOR,65MM2		180,600.00	34314	146286	146286		111972	51330001000039
2017-18	30-07-18	TRFR,POWER,3PH,11KV,0.433KV		2,578,555.00	489925	2088630	2292765.154		1802840	50710001100020
2017-18	30-04-18	AB CABLE,3X95SQMM+1X70SQMM+1X16SQMM		2,360,000.00	448400	1911600	2247900		1799500	51310406000144

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2019						
Asset	Subnumber	Capitalized on	Asset description	Acquis. val.	Accum. dep.	Book val.
2017-18	31-12-17	MTR, SC, 415V, A355M, 1475RPM, 315KW		1,881,775.50	357537	1524238
2017-18	30-11-18	ACSR CONDUCTOR, 40 SQ. MM		1,525,917.00	289924	1235993
2017-18	30-11-18	ACSR CONDUCTOR, 65MM2		1,525,917.00	289924	1235993
2017-18	30-06-17	S-D STARTER PANEL FOR 315KW MOTOR		1,463,432.71	278052	1185380
2017-18	30-06-17	S-D STARTER PANEL FOR 200KW MOTOR		1,463,432.71	278052	1185380
2017-18	31-03-18	MTR, SC, 220KV, 415VAC, 315LM, 1486RPM		1,005,142.22	190977	814165
2017-18	31-03-18	CABLE, ARM, 1.1KV, AL, 4C, 16MM2		909,190.00	172746	736444
2017-18	31-03-18	CABLE, ARM, 1.1KV, AL, 4C, 25MM2		909,190.00	172746	736444
2017-18	31-03-18	CABLE, ARM, 1.1KV, AL, 2C, 2X25MM2		255,360.00	48518	206842
2017-18	31-10-17	END JOINTING KIT, XLPE 3X240 MMSQ, CABLE		213,285.00	40524	172761
2017-18	30-06-18	CABLE, UNARM, 1.1KV, AL, 1, 1X1.5MM2		207,762.60	39475	168288
2017-18	30-06-18	CABLE, UNARM, 1.1KV, AL, 2, 2X10MM2		207,762.60	39475	168288
2017-18	30-06-18	CABLE, UNARM, 1.1KV, AL, 1.6MM2		207,762.60	39475	168288
2017-18	30-06-18	CABLE, UNARM, 1.1KV, AL, 2C, 6MM2		207,762.60	39475	168288
2018-19	31-10-18	CABLE, ARM, 1.1KV, AL, 3.5C, 300MM2		2,206,600.00	209627	1996973
2018-19	11-05-18	LT OUTDOOR PANEL BOARD, 415V, 3PH, 4WIRE		2,009,150.01	349927	1659223
2018-19	11-05-18	LT INDOOR PANEL BOARD, 415V, 3PH, 4WIRE		2,009,150.01	349927	1659223
2018-19	23-01-19	MINIMUM 35W LED STREET LIGHT		1,500,800.00	71288	1429512
2018-19	06-08-18	TRANSFORMER OIL W/O OXIDATION INHIBITOR		1,454,704.00	184263	1270441
2018-19	13-10-18	ACB, 415V, 1000A, 3P, 50KA		1,310,847.86	124531	1186317
2018-19	09-06-18	LED TUBE LIGHT WITH FIXTURE		1,020,768.00	161622	859146
2018-19	31-08-18	CONTACTOR, 220-240VAC, 75A		857,364.40	108599	748765
2018-19	31-10-18	CONTACTOR, 220-240V, 400A		428,480.18	40706	387775

Total manual		Dep. For the year manual		dep. Till mar, 18 WDV 31.3.18	
Total Manual in crores	103077792.9	12548522.92	40683434	64199246	
Total SAP	10.31	1.25	-4.07	6.42	
Total SAP in crores	341,510,556.94		-112,399,924	229,110,633	
Grand Total 31.3.19	34.15	1.44	-11.24	22.91	
Grand Total 31.3.18	44.46		-15.31	29.33	
	22.28		-12.61	9.85	
addition to gross block			deprec. Addition		
22.18			-2.70		



TE -ELECTRICAL--STORES CONSUMED FOR 18-19

Purchase Ord	Order Date	Vendor	Vendor Name	Total PO LCNS Value(INR)	Itm	Material Description	Quantity	UN
4510052359	29-08-18	1000032645	VICTORY PRINTERS	32,473.60	10	STOCK REGISTER,20 CM X 32 CM	100.000	EA
4510052359	29-08-18	1000032645	VICTORY PRINTERS	32,473.60	20	COMPLAINT REGISTER,20.5 CM X 32 CM	200.000	EA
4510052035	06-08-18	1000099911	INDIAN OIL CORPORATION LIMITED	1,454,704.00	10	TRANSFORMER OIL W/O OXIDATION INHIBITOI	20,000.000	L
4510053716	30-11-18	1000072871	SRI LOKENATH ENTERPRISE	141,600.00	10	LT PIN INSULATOR WITH ACCESSORIES	1,000.000	EA
4510053716	30-11-18	1000072871	SRI LOKENATH ENTERPRISE	141,600.00	20	LT SHACKLE INSULATOR WITH ACCESSORIES	600.000	EA
4510053968	15-12-18	1000044374	SHREE SHYAM SALES	127,440.00	10	FUSE,HRC,415VAC,300A	500.000	EA
4510050779	27-04-18	1000027205	HEMANT INTERNATIONAL	29,264.00	10	TUBULAR END (LUG),AL,240MM2	1,000.000	EA
4510050780	27-04-18	1000027205	HEMANT INTERNATIONAL	115,758.00	10	WIRE,BINDING,AL,8SWG	300.000	KG
4510053245	31-10-18	1000045238	POWER FLEX CABLES	2,206,600.00	10	CABLE,ARM,1.1KV,AL,3.5C,300MM2	2,500.000	M
4510053268	31-10-18	1000028149	M J TRADERS	80,712.00	10	IN-LINE CONNECTOR,AL,185MM2,ALS-11	1,000.000	EA
4510053268	31-10-18	1000028149	M J TRADERS	80,712.00	20	IN-LINE CONNECTOR,AL,240MM2,ALS-16	1,000.000	EA
4510053268	31-10-18	1000028149	M J TRADERS	80,712.00	30	CONNECTOR,IN-LINE TUBULAR,AL,300MM2	1,000.000	EA
4510053827	06-12-18	1000025661	ABHI ENTERPRISES	108,560.00	10	PENTOGRAPH FOR 400A AB SWITCH	80.000	EA
4510054541	29-01-19	1000028929	RINKU ELECTRICALS	188,800.00	10	WIRE,BINDING,AL,8SWG	500.000	KG
4510050746	24-04-18	1000044374	SHREE SHYAM SALES	222,076.00	10	SPHERICAL POST TOP LANTERN	100.000	EA
4510050894	08-05-18	1000044374	SHREE SHYAM SALES	163,968.00	10	LED PL-L LAMP	300.000	EA
4510051270	09-06-18	1000028929	RINKU ELECTRICALS	1,020,768.00	10	LED TUBE LIGHT WITH FIXTURE	5,000.000	EA
4510051309	12-06-18	1000016352	ZODIAC ENTERPRISES (P) LTD	69,620.00	10	TAPE,TINNED CU,1X1/4INXLG:2FT	100.000	EA
4510052596	18-09-18	1000011748	J K INDUSTRIAL CORPORATION	101,480.00	10	FUSE UNIT,DROP OUT,11KV,25A	1,000.000	EA
4510052596	18-09-18	1000011748	J K INDUSTRIAL CORPORATION	101,480.00	20	FUSE UNIT,DROP OUT,11KV,40A	1,000.000	EA
4510052596	18-09-18	1000011748	J K INDUSTRIAL CORPORATION	101,480.00	30	FUSE UNIT,DROP OUT,11KV,12.5A	1,000.000	EA
4510052597	18-09-18	1000011748	J K INDUSTRIAL CORPORATION	155,240.80	10	TUBE LIGHT FIXTURE FOR STREET LIGHT	220.000	EA
4510052598	18-09-18	1000027205	HEMANT INTERNATIONAL	198,417.00	10	FUSE WIRE,TC,14SWG	150.000	KG
4510054492	23-01-19	1000016295	MODULAR LIGHTING INDIA PVT LTD	1,500,800.00	10	MINIMUM 35W LED STREET LIGHT	1,000.000	EA
4510054653	08-02-19	1000026091	BELLS ELECTROTECH PVT LTD	35,280.00	10	TAPE,EMPIRE,THK:5MILL,WD:25MM,50M ROLL	500.000	ROL
4510050924	11-05-18	1000071674	SUPER ELMECH ENGINEERS PVT. LTD	2,009,150.01	10	LT OUTDOOR PANEL BOARD,415V,3PH,4WIRE	5.000	EA
4510050924	11-05-18	1000071674	SUPER ELMECH ENGINEERS PVT. LTD	2,009,150.01	20	LT INDOOR PANEL BOARD,415V,3PH,4WIRE	5.000	EA
4510051666	10-07-18	1000044374	SHREE SHYAM SALES	166,564.08	10	PDB PANEL,415V,3PHASE	1.000	EA
4510052412	31-08-18	1000044374	SHREE SHYAM SALES	857,364.40	10	CONTACTOR,220-240VAC,75A	200.000	EA
4510053003	13-10-18	1000027688	KAY PEE ELECTRICALS	1,310,847.86	10	ACB,415V,1000A,3P,50KA	22.000	EA
4510053259	31-10-18	1000044374	SHREE SHYAM SALES	428,480.18	10	CONTACTOR,220-240V,400A	20.000	EA
4510053786	04-12-18	1000044374	SHREE SHYAM SALES	176,764.00	10	CONTACTOR,240VAC,32A,2NO+2NC	100.000	EA
				15,450,340				
				12,797,864.46				
				2,652,475.08				

CAPITALIZED
REVENUE

SCHEDULE 3: SIGNIFICANT ACCOUNTING POLICIES & ASSUMPTIONS.
For Financial Year 2018-19

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 and debtors to TA - Electrical.
4. Current liabilities: Taken on the basis of pro rata basis w.r.t BSL.
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. Loan funds are the losses in distribution business from year to year.
7. Advance has been considered on the basis of Total advances to DVC versus DVC power purchase expenditure booked by BSL.
8. Hon'ble Supreme Court dismissed the SLP by the Company in respect of dispute with Damodar Valley Corporation(DVC) related to provisional tariff petition of electricity charges for 2009-14 vide order dated 18th January, 2017, keeping the question of law open. The Order of Central Electricity Regulatory Commission (CERC) dt.7/8/2013 related to Tariff of 2009-14 against Petition No.275/GT/2012 has been challenged before Appellate Tribunal for Electricity (APTEL) (Appeal No.18 of 2014) in which the Company has also intervened and the order of APTEL is pending. The appeal filed by DVC pertaining to tariff of 2004-09 is yet to be decided by the Hon'ble Supreme Court of India. As per legal opinion received by the Company, the decision of Hon'ble Supreme Court of India on determination of the tariff of 2004-09 may have an effect on the subsequent periods. Pending final decision in this regard, the claim of DVC of Rs. 587.72 crores has been considered as contingent liability and also appearing in Loans & Advances. Against the said claim, the entire amount has been paid to DVC against bills raised by them and retained as advance. Further from 01st April,2017 onwards full invoice value is being paid and charged to revenue.
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, unbilled units consumed by BSL itself for Township purposes.



2. Employee Remuneration & Benefits: This has been taken from the cost center of TE-Electrical.
3. Stores & spares consumed: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical.
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.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & 8% of total expenses on this account for DNW and 10% for ETL.
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. As regards DNW & ETL, it is not possible to clearly identify the assets related to electricity distribution of township.
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/GST 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.





AMOD KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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, 2018** 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 2017-18. 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, 2018; and
b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For Amod Kumar & Associates
Firm Regn. No. 012502C
Chartered Accountants


Awadhesh Kumar
Partner
(Membership No. 504036)
Date: 25.08.2020
Place : Bokaro



UDIN: 20507082AAAADQ3973

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)

Balance Sheet as at 31st March, 2018

	Note No.	As at 31st 31st March, 2018	As at 31st 31st March, 2017
(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		815.64	702.33
Unsecured Loans		0.00	0.00
		815.64	702.33
		815.64	702.33
APPLICATION OF FUNDS			
Fixed Assets			
Gross Block		22.28	20.59
Less: Depreciation		12.43	11.52
Net Block		9.85	9.07
Capital Work-in-Progress		0.00	0.00
		9.85	9.07
Current Assets, Loans & Advances			
Inventories		0.00	0.00
Sundry Debtors		56.81	40.45
Cash & Bank Balances		0.00	0.00
Interest Receivable/Accrued		0.00	0.00
Loans & Advances		4.62	4.69
		61.44	45.14
Less: Current Liabilities & Provisions			
Current Liabilities		14.18	12.42
Provisions		4.78	6.19
		18.95	18.61
Net Current Assets		42.48	26.53
Miscellaneous Expenditure		0.00	0.00
(to the extent not written off or adjusted)			
Profit & Loss Account Debit Balance		763.30	666.73
Inter Unit Current Account		0.00	0.00
		815.64	702.33

Significant Accounting Policies and assumptions

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

Chartered Accountants

Partner

Date: 25-08-2020

Place : Bokaro

[Sanjay Kumar]
GM:TE-Electricals

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

UDIN-20507082AAAADQ3973

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2018

	Note No.	Year ended 31st March, 2018	Year ended 31st March, 2017
(Rupees in crores)			
INCOME			
Income from distribution of electricity		68.70	67.46
		<u>68.70</u>	<u>67.46</u>
EXPENDITURE			
Employees' Remuneration & Benefits	10.54		12.03
Stores & Spares Consumed	1.07		1.37
Power & Fuel	143.63		145.79
Repairs & Maintenance	3.64		2.78
Freight outward			
Other expenses	2.50		2.41
Share of expenditure over income			
- Corporate Office	0.81		0.84
- CMO	0.45		0.57
- CCSO	0.01		0.02
Interest & finance charges	1.72		2.46
Depreciation	0.91		1.56
Total	165.28		169.84
Less : Inter Account Adjustments	0.00	165.28	0.00
		<u>-96.57</u>	<u>-102.38</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit /Loss(-) for the period		<u>-96.57</u>	<u>-102.38</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-96.57</u>	<u>-102.38</u>
Balance brought Forward		-666.73	-564.35
		<u>-763.30</u>	<u>-666.73</u>
Amount available for appropriation		-763.30	-666.73
Balance carried over to BalanceSheet		-763.30	-666.73

3

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

Chartered Accountants

Anu

Partner

Sanjay Kumar
[Sanjay Kumar]
GM:TE-Electricals

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

Date: 25-08-2020
Place : Bokaro

UDIN:- 20507082AAAADQ3973



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized Asset description	Acquis.val.	Accum.dep.	Book val.
1500481	01-08-08 PROV. OF ALTERNATE POWER SUPPLY SYSTEM FOR ADM	2,768,637.00	-1,053,255.44	1,715,381.56
1500532	15-07-14 TRFR,POWER,3PH,11KV,0.433KV	4,526,970.15	-454,020.17	4,072,949.98
1500533	15-07-14 TRFR,POWER,3PH,11KV,0.433KV	2,263,485.14	-227,010.08	2,036,475.06
1700256	18-09-68 NIF MARK ENGG EQUIP	1,239.71	-1,239.71	0.00
1703482	21-07-68 HOHP MOTOR DULY REPAIRS	11,073.23	-10,519.57	553.66
1703513	02-08-68 CHAIN PULLY BLOCK	399.96	-399.96	0.00
1703515	24-11-69 CHAIN PULLY BLOCK	704.80	-704.80	0.00
1704270	07-08-73 MOTOR 250 HP 300 KM K W	58,592.28	-55,662.67	2,929.61
1708578	19-09-89 CHAIN PULLY	3,022.05	-3,022.05	0.00
1708585	29-01-89 CHAIN PULLY	4,161.25	-4,161.25	0.00
1708589	16-06-89 MAN PULLEY	8,460.19	-8,460.19	0.00
1708590	05-06-89 MAN PULLEY	2,500.00	-2,500.00	0.00
1709135	13-06-87 132	43,884.10	-43,884.10	0.00
1709139	26-08-87 STEPDOWN TRANSFORMER	1,490.00	-1,490.00	0.00
1709431	02-08-85 CHAIN PULLY	2,519.30	-2,519.30	0.00
1712082	31-03-90 GEC LT INDOOR SWITCH	68,391.92	-64,972.32	3,419.60
1712210	10-11-90 L T PANNEL BOARD FOR 500KVA TRANSFORMER	68,391.93	-65,183.79	3,208.14
1712211	20-02-93 L T PANEL BOARD FOR 500 KVA TRANSFORMER	68,391.93	-64,972.33	3,419.60
2300472	30-04-05 UPS 0.5KVA.	34,064.85	-34,064.85	0.00
2300507	09-05-05 UPS 0.5KVA.	6,813.00	-6,813.00	0.00
2301333	17-04-12 COMPUTER FOR TOWNSHIP ELECTRICAL MAINT.	61,717.11	-58,631.25	3,085.86
2301334	17-04-12 UPS FOR TOWNSHIP ELECTRICAL MAINT.	8,400.00	-8,400.00	0.00
2302005	25-01-14 COMPUTER	30,858.56	-29,315.63	1,542.93
2302006	25-01-14 UPS	4,200.00	-4,200.00	0.00
2302066	27-06-14 COMPUTER	41,780.09	-39,691.09	2,089.00
2302067	27-06-14 UPS	2,541.00	-2,541.00	0.00
2400038	17-10-69 ELECT EQUIPT & APPL INSULATOR	1,609.50	-1,609.50	0.00
2400050	19-11-69 ELECT EQUIPT & APPL 15INCH ELECT FAN	276.64	-276.64	0.00
2400085	07-08-68 EMI MAKE A/C TRANSFORMER	3,563.25	-3,563.25	0.00
2400103	14-05-68 AUTO TRANSFORMER MAX LOAD 8 AMPS OUTPUT 0 470VINI	1,076.04	-1,076.04	0.00
2400104	14-05-68 286 K V A TRANSFORM	458.29	-458.29	0.00
2400129	02-12-67 SUNPSAN MULTIMETER	1,964.70	-1,964.70	0.00
2400130	02-12-67 MULTIMETER WITH LEATHER CASE	1,309.80	-1,309.80	0.00
2400131	23-11-67 MULTIMETER	654.90	-654.90	0.00
2400132	01-01-68 SEIMPSAN MULTIMETER WITH LEATHER CASE	654.90	-654.90	0.00
2400887	10-05-72 48 SWEEP A/C CEILING COMPLETE WITH BLADES	24,181.31	-24,181.31	0.00
2402852	29-11-75 CEILING FAN	2,529.98	-2,529.98	0.00
2402853	21-11-75 1200 MM SINGLE PHASE A C CEILING FAN	3,035.97	-3,035.97	0.00
2402854	11-11-75 A C CEILING FANS 48 INCH	50,599.53	-50,599.53	0.00
2402878	02-03-76 18 INCH SWEEP EXHAUST FAN	1,060.00	-1,060.00	0.00
2405452	24-04-74 TRANSFORMER 500KVA NO 939	32,042.71	-30,440.57	1,602.14
2405453	24-04-74 TRANSFORMER	5,554.56	-5,276.83	277.73
2405454	24-04-74 TRANSFORMER	13,691.54	-13,006.96	684.58
2405455	24-04-74 TRANSFORMER	44,969.30	-42,720.84	2,248.46
2405620	19-04-91 50 KVA OUTDOOR TRANSFORMER	17,789.13	-16,899.65	889.48
2405621	10-09-91 250 KVA I/D PENAL	31,209.00	-29,648.57	1,560.43
2406472	01-08-85 50MV TRANSFORMER	21,086.18	-20,031.87	1,054.31
2406513	02-11-83 CEILING FAN	12,004.97	-12,004.97	0.00
2406520	02-11-83 CEILING FAN	12,683.85	-12,683.85	0.00
2406538	08-08-83 1200 MM 48 A C CEILING FAN WITH REGULATOR	17,193.28	-17,193.28	0.00
2406539	10-05-83 CEILING FAN	39,984.37	-39,984.37	0.00
2406540	15-07-83 48 SWEEP AC CEILING FAN COMPLETE WITH DOWN ROD	72,371.72	-72,371.72	0.00
2407040	03-08-95 ceiling fans56inch	117,563.16	-117,563.16	0.00
2407041	26-07-95 ceiling fans48inch	115,097.37	-115,097.37	0.00
5400001	01-10-84 ELECTRICAL INSTALLATION T/SHIP(84-85)	1,350,500.00	-1,282,974.00	67,526.00
5400002	01-10-85 ELECTRICAL INSTALLATION T/SHIP(85-86)	88,000.00	-83,600.00	4,400.00
5400003	01-10-86 ELECTRICAL INSTALLATION T/SHIP(86-87)	4,451,000.00	-4,228,450.00	222,550.00
5400004	01-10-87 ELECTRICAL INSTALLATION T/SHIP(87-88)	2,124,000.00	-2,017,800.00	106,200.00
5400005	01-10-88 ELECTRICAL INSTALLATION T/SHIP(88-89)	551,000.00	-523,450.00	27,550.00
5400006	01-10-89 ELECTRICAL INSTALLATION T/SHIP(89-90)	1,549,000.00	-1,471,550.00	77,450.00



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized Asset description	Acquis.val.	Accum.dep.	Book val.
5400009	01-10-90 ELECTRICAL INSTALLATION T/SHIP(90-91)	1,981,000.00	-1,881,950.00	99,050.00
5400010	01-10-91 ELECTRICAL INSTALLATION T/SHIP(91-92)	33,825,000.00	-32,133,750.00	1,691,250.00
5400015	29-02-92 PROVN. OF ELECTRICAL WORKS FOR 2ND PHASE OF	160,734.15	-153,504.61	7,229.54
5400016	30-09-91 ADDL. 11 KV CABLE OF FEEDER NO.2 FEEDING POWER TO	148,335.40	-141,548.32	6,787.08
5400018	31-01-95 PROVN. OF STREET LIGHT ALONG SERVICE LANES IN	133,001.34	-126,351.27	6,650.07
5400053	24-04-76 SYATI MOTORS 400 HP	123,087.50	-116,933.13	6,154.37
5400071	21-02-91 CHAIN PULLY	7,798.46	-7,798.46	0.00
5400138	02-07-92 "MAX PULLER 1,6 TONS CAP"	3,224.00	-3,224.00	0.00
5400139	03-09-92 MAX PULLER	4,920.03	-4,920.03	0.00
5400148	10-04-90 INDOOR SWITCH	68,391.93	-64,972.34	3,419.59
5400150	07-05-90 G E C LT INDOOR SWITCH	68,391.93	-64,972.35	3,419.58
5400151	15-05-90 G E C LT INDOOR SWITCH	205,175.79	-194,917.00	10,258.79
5400158	31-03-91 ELECT. INSTALLATION	470,549.51	-447,022.03	23,527.48
5400159	14-04-88 ELECT. INSTALLATION	63,600.00	-60,420.00	3,180.00
5400163	16-03-90 ELECT. INSTLN	85,200.00	-80,940.00	4,260.00
5400178	06-05-95 Electrification in Block B Bokaro Hotel	76,525.25	-72,698.99	3,826.26
5400180	25-09-95 Electrification & Area Lighting	44,685.00	-42,450.75	2,234.25
5400198	13-11-88 electrical installations	11,635.00	-11,053.25	581.75
5400199	15-07-78 electrical installations	35,000.00	-33,250.00	1,750.00
5400200	30-04-78 electrical installations	19,277.70	-18,313.82	963.88
5400201	30-10-83 electrical installations	19,688.54	-18,704.11	984.43
5400202	30-10-83 electrical installations	0.90	-0.90	0.00
5400203	20-12-79 electrical installations	45,622.23	-43,341.12	2,281.11
5400204	22-03-82 electrical installations	350,811.25	-333,270.69	17,540.56
5400205	28-02-84 electrical installations	46,611.35	-44,280.78	2,330.57
5400206	30-10-88 electrical installations	6,316.31	-6,000.49	315.82
5400207	21-08-78 electrical installations	2,540.05	-2,540.05	0.00
5400208	21-08-78 electrical installations	20,143.60	-19,136.42	1,007.18
5400209	21-08-78 electrical installations	22,603.50	-21,473.33	1,130.17
5400210	15-03-87 electrical installations	66,287.50	-62,973.13	3,314.37
5400211	15-03-87 electrical installations	868,980.16	-825,531.15	43,449.01
5400212	06-12-88 electrical installations	85,496.33	-81,221.51	4,274.82
5400213	30-04-77 electrical installations	30.80	-30.80	0.00
5400214	30-12-79 electrical installations	13,099.10	-12,444.15	654.95
5400215	30-12-79 electrical installations	192,944.50	-183,297.28	9,647.22
5400216	30-12-79 electrical installations	63,429.21	-60,257.75	3,171.46
5400217	30-10-80 electrical installations	927.34	-927.34	0.00
5400218	30-10-80 electrical installations	938,047.51	-891,145.13	46,902.38
5400219	30-10-80 electrical installations	540,461.86	-513,438.77	27,023.09
5400220	30-10-80 electrical installations	50,601.93	-48,071.83	2,530.10
5400221	30-10-80 electrical installations	29,977.32	-28,478.45	1,498.87
5400222	22-08-80 electrical installations	38,290.00	-36,375.50	1,914.50
5400223	26-02-81 electrical installations	25,870.00	-24,576.50	1,293.50
5400224	31-03-82 electrical installations	94,366.76	-89,648.42	4,718.34
5400225	31-03-82 electrical installations	36,050.00	-34,247.50	1,802.50
5400226	20-05-82 electrical installations	20,364.10	-19,345.90	1,018.20
5400227	20-05-82 electrical installations	82,298.46	-78,183.54	4,114.92
5400228	20-05-82 electrical installations	19,838.00	-18,846.10	991.90
5400229	12-12-82 electrical installations	1,206.94	-1,206.94	0.00
5400230	12-12-82 electrical installations	24,422.38	-23,201.26	1,221.12
5400231	06-02-83 electrical installations	26,206.00	-24,895.70	1,310.30
5400232	16-07-83 electrical installations	76,676.55	-72,842.72	3,833.83
5400233	14-05-90 electrical installations	492,900.00	-468,255.00	24,645.00
5400234	30-10-88 electrical installations	446,025.45	-423,724.18	22,301.27
5400236	01-04-95 ELECTRICAL INSTALLATION	20,037,275.12	-19,035,411.36	1,001,863.76
5400252	01-12-99 distribution transformer	1,291,005.00	-1,226,454.75	64,550.25
5400253	17-05-00 OIL CIRCUIT BREAKER	26,556.80	-25,228.96	1,327.84
5400255	31-08-98 6 NOS. OF ADDL. DISTRIBUTION TRANSFORMER FOR TOWNSH	305,579.25	-290,300.29	15,278.96
5400257	31-05-00 PROVISION OF 2 NOS OF ADDL. DISTRIBUTION TRANSFORME	470,476.66	-446,952.83	23,523.83
5400269	01-05-06 DISTRIBUTION TRANSFORMER-500 KVA	480,941.32	-215,269.36	265,671.96



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Capitalized c	Asset description	Acquis.val.	Accum.dep.	Book val.
5400270	03-05-06	DISTRIBUTION TRASFORMER-500 KVA	480,941.32	-215,269.36	265,671.96
5400271	10-05-06	DISTRIBUTION TRASFORMER-500 KVA	480,941.32	-215,269.36	265,671.96
5400272	02-06-06	DISTRIBUTION TRASFORMER-500 KVA	478,583.75	-212,466.61	266,117.14
5400273	05-06-06	DISTRIBUTION TRASFORMER-500 KVA	239,291.89	-106,233.29	133,058.60
5400274	03-07-06	DISTRIBUTION TRASFORMER-500 KVA	239,291.88	-105,359.13	133,932.75
5400280	04-02-07	PROVISION OF HIGH MAST TOWER LIGHT AT SIX PLACES	2,274,876.00	-2,161,132.20	113,743.80
5400282	24-08-06	PROVISION OF EMERGENCY POWER SUPPLY FOR MD	1,003,184.00	-953,024.80	50,159.20
5400287	02-04-07	PROVN. OF 04 NOS 20MTR HIGH MAST TOWER LIGHT IN	1,619,146.20	-1,538,188.89	80,957.31
5400289	15-11-07	PROV/ INSTALLATION OF 7 NOS. OF 20 MTR HIGH MAST	2,840,265.75	-2,698,252.46	142,013.29
5400303	20-07-10	RAILWAY LINE 52KG USED AS ELECTRIC POLE IN TA DEPT	2.90	-2.90	0.00
5400310	28-02-11	PERIMETER SECURITY SYSTEM FOR 132/11 KV TOWNSHIP	12,990,152.70	-4,422,064.46	8,568,088.24
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	4,800,839.62	-285,049.85	4,515,789.77
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	1,898,820.22	-56,371.23	1,842,448.99
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	6,261,570.24	-297,424.59	5,964,145.65
5500254	01-03-83	CALCUTTA OFFICE	1,166,597.90	-1,108,268.01	58,329.89
5800224	24-08-04	UPS 0.5KVA.	18,243.05	-18,243.05	0.00
5800278	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800279	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800283	16-10-06	UPS 0.5KVA.	1,939.59	-1,939.59	0.00
5800525	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800528	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800552	15-06-07	UPS 0.5KVA.	1,704.39	-1,704.39	0.00
5800553	15-06-07	UPS 0.5KVA.	35,792.24	-35,792.24	0.00
5801402	05-07-10	BUSINESS PC MODEL	30,481.95	-28,957.84	1,524.11
5801402	05-07-10	LASER PRINTER & ACCESSORIES	0.01	0.00	0.01
5900848	23-04-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900849	12-04-75	CEILING FAN	75,625.07	-75,625.07	0.00
5900850	07-04-75	CEILING FAN	8,570.84	-8,570.84	0.00
5900851	26-07-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900852	20-03-76	CEILING FAN	27,021.56	-27,021.56	0.00
5901135	02-06-90	250 K V A RATDOOR	75,525.78	-71,749.47	3,776.31
5901143	01-01-91	ELECT TOWNSHIP	46,400.00	-44,080.00	2,320.00
5901145	31-03-90	G ECLTINDOORSWICH BOARD	57,101.12	-54,246.06	2,855.06
5901155	01-11-90	PROVISION OF 7 NOS 1.0TR ROOM	183,000.00	-173,850.00	9,150.00
5901161	24-04-74	TRANSFORMER 250 KVA	19,259.62	-18,296.64	962.98
5901162	21-03-75	CEILING FAN 48 INCH	2,771.67	-2,771.67	0.00
5901163	12-04-74	48 SWEEP A C CEILING FAN & REGCOMPLETE	1,272.89	-1,272.89	0.00
5901164	12-04-74	EXHAUST FAN 16 SWEEP COMPLTE WITH ACCESSORIES	1,297.63	-1,297.63	0.00
5901212	13-07-91	PADESTAL FAN	13,246.51	-13,246.51	0.00
5901216	11-02-89	500 KVA O/D TRANSFORMER	86,284.26	-81,970.05	4,314.21
5901217	30-05-88	INDOOR PANEL FOR 500 KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901218	27-04-88	TRANSFORMER OUTDOOR 100 KVA	61,730.46	-58,643.94	3,086.52
5901219	30-05-88	TRANSFORMER OUTDOOR 100 KVA	97,999.57	-93,099.59	4,899.98
5901220	28-11-88	OLD 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901221	28-11-88	INDOOR PANEL FOR 500 KVA O/D TRANSFORMER	50,042.07	-47,539.97	2,502.10
5901234	06-06-80	PEDESTAL FAN 16 INCH RONGEN	271.67	-271.67	0.00
5901242	26-08-87	400A OCB	12,375.46	-11,756.69	618.77
5901243	26-08-87	OCB 600 A	12,375.45	-11,756.68	618.77
5901248	05-09-87	500KVA OUT-DOOR TRANSFORMER ECF MAKE SLNO 191/85	97,999.57	-93,099.59	4,899.98
5901249	28-09-87	OUT DOOR 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901250	15-10-87	250KVA 11/0.433 KVA INDOOR TYPE TRANSFORMER	346,960.15	-329,612.14	17,348.01
5901251	30-12-87	250KVA OUT DOOR TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901252	03-11-87	250KVA TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901253	03-11-87	250MVA SWITCH BOARD	94,000.00	-89,300.00	4,700.00
5901254	28-09-87	500KVA L T PANEL BOARD	46,676.25	-44,342.44	2,333.81
5901255	15-10-87	ELETRICAL EQPT CONTROL PANEL	21,500.00	-20,425.00	1,075.00
5901446	17-02-90	L T PANEL BOARD FOR 500 KVA TRANSFORMER	70,636.37	-67,104.55	3,531.82
5901447	21-03-90	TRANSFORMER 250 KVA	226,577.34	-215,248.47	11,328.87
5901449	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901450	17-02-90	500 KVA OUT DOOR TRANSFORMER	216,528.68	-205,702.25	10,826.43



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Asset	Capitalized	Asset description	Acquis.val.	Accum.dep.	Book val.
5901451	31-08-89	500 KVA OUT DOOR TRANSFORMER	86,284.27	-81,970.06	4,314.21
5901452	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901455	10-08-89	250 KVA INDOOR PENEL BOARD	31,209.00	-29,648.55	1,560.45
5901457	31-05-89	INDOOR PANEL FOR 250 KVA TRANSFORMER	31,209.00	-29,648.55	1,560.45
5901458	21-07-89	OUTDOOR TRANSFORMER 500 KVA	195,999.15	-186,199.19	9,799.96
5901459	13-04-89	500 KVA SWITCH BOARD COMPLETE SET	56,558.12	-53,730.21	2,827.91
5901656	24-04-76	CUTING FAN	50,767.45	-50,767.45	0.00
5901657	12-11-76	CEILING FAN	50,767.45	-50,767.45	0.00
5901744	23-04-72	MEGGER INSULATION	1,529.00	-1,529.00	0.00
5901789	05-12-86	GROUNDING TRANSFORMER	61,730.45	-58,643.93	3,086.52
5901790	30-01-87	OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901791	26-12-86	OUTDOOR TRANSFORMER	37,578.90	-35,699.96	1,878.94
5901794	16-10-86	132 KVCT	133,056.00	-126,403.20	6,652.80
5901796	31-07-86	POWER TRANSFORMER	1,452,080.00	-1,379,476.00	72,604.00
5901797	16-01-86	SWITCH BOARD UNIT	199,178.46	-189,219.54	9,958.92
5901798	27-03-87	500KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901802	06-03-87	L T SHEET OUTDOOR	10,500.00	-9,975.00	525.00
5901803	27-03-87	500 KVA OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901804	06-03-87	250 KV OUTDOOR	57,932.40	-55,035.78	2,896.62
5901809	13-08-83	CEILING FAN 48 INCHS	1,999.21	-1,999.21	0.00
5901810	26-09-83	CEILING FAN 56 INCHS	2,113.97	-2,113.97	0.00
5901811	14-07-83	EXHUST FAN 15 SWEEP	2,527.15	-2,527.15	0.00
5901836	09-08-77	56 INCH SWEEP A/C CEILING FAN	2,500.63	-2,500.63	0.00
5901837	09-08-77	56 INCH SWEEP A/C CEILING FAN	4,445.56	-4,445.56	0.00
5901912	31-03-93	ELECTRL APPLIANCES	642,933.82	-610,787.13	32,146.69
5901914	21-01-94	100 KVA.OIL DOOR TRANF	36,202.44	-34,392.32	1,810.12
5901940	24-05-94	EXHAUST FAN	10,149.79	-10,149.79	0.00
5901941	30-06-94	PEDESTAL FAN	8,593.19	-8,593.19	0.00
5902084	31-08-00	PROVISION OF 1500 NOS. CEILING FANS FOR TOWNSHIP	1,352,322.50	-1,352,322.50	0.00
5902085	16-08-01	"EXHAUST FAN 9""	1,450.00	-1,450.00	0.00
5902159	31-05-05	W/O&REPL OF 2000 NO.CELLING FANS FOR TOWNSHIP	1,629,549.00	-1,629,549.00	0.00
5902210	04-10-07	W/R OF 600 NO CELLING FAN -IPU	533,696.00	-533,696.00	0.00
5902211	04-10-07	W/R OF 400 NO CELLING FAN -IPU	366,350.00	-366,350.00	0.00
5902334	11-07-09	"BATTERY ,CVT,MDF, INSTALLATION&COMM, EARTH PIT"	50,920.00	-48,374.00	2,546.00
5902338	15-07-09	DIGITAL MULTIMETER	884.00	-884.00	0.00
5902342	08-08-09	FOUNTAIN LIGHT	5,500.00	-5,225.00	275.00
			132,524,063.07	-97,996,742.37	34,527,320.70
Total SAP IN CRORES			13.25	-9.80	3.45



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2018

Asset	Subnumber	Capitalized Asset description	PO date	Material description	Acquis life	Accum.dep. Order value	Book val. dep.-17-18	Currency net value	wdv-31.3.17	wdv-31.3.18	Material no.
2013-14	28-02-14	LT INDOOR PANEL BOARD, 415V, 3PH, 4WIRE	10	3706693.2	10	352136	3354557	2591596	2239460	51110101000332	
2013-14	28-02-14	LT INDOOR PANEL BOARD, 415V, 3PH, 4WIRE	10	1562616.52	10	148449	1414168	1092529	944081	51110101000332	
2013-14	13-07-13	MTR, SC, 415V, A355M, 1475RPM, 315KW	10	1024617.7	10	97339	927279	659598	562259	50110101150692	
2013-14	29-11-13	TRFR, POWER, 3PH, 11KV, 0.433KV	10	4688290.01	10	445388	4242902	3166549	2721162	50710001100020	
2013-14	11-04-13	COMPLT REWINDNG OF TRANSFORMERS (50	10	1,310,511.72	10	124499	1186013	812517	688019	1000033065	
2013-14	17-05-13	COMPLT REWINDNG OF TRANSFORMERS (50	10	3,057,860.70	10	290497	2767364	1895874	1605377	1000041527	
2013-14	12-06-13	COMP REWINDING OF ARTERIAL LIGHTS	10	7,075,013.84	10	672126	6402888	4442519	3770393	1000042129	
2013-14	24-12-13	COMP REWINDING OF DIFF CAPACITY T/F	10	5,884,681.54	10	559045	5325637	3741677	3182632	1000042761	
2013-14	08-01-14	REPMANT OF ARTERIAL LIGHTS	10	4,652,373.40	10	441975	4210398	3179122	2737146	1000049330	
2013-14	26-02-14	REP. ORD. OF COMPL. REWINDING OF DIFF T/F	10	5,483,723.89	10	520954	4962770	3790624	3269670	1000050416	
			10	1,296,381.07	10	123156	1173225	906386	783230	1000052010	
2013-14	30-04-14	MTR, SC, 415VAC, D100LB, 700RPM, 1.1KW	10	24692.97	10	2346	22347	17655	15310	50110101050365	
2013-14	18-02-15	MTR, SC, 415VAC, D310, 1486RPM, 200KW	10	662670.57	10	62954	599717	526271	463317	50110101151304	
2014-15	06-12-14	TRFR, POWER, 3PH, 11KV, 0.433KV	10	4688290.01	10	445388	4242902	3649052	3203665	50710001100020	
2014-15	02-12-14	COMP. REWDG. OF TRANSFORMERS	10	230,514.74	10	21899	208616	179417	157518	1000063802	
2014-15	03-03-15	REPAIR OF DISTRIBUTION TRANSFORMER	10	2,806,046.54	10	266574	2539472	2250683	1984109	1000069803	
2015-16	17-10-15	MTR, SC, 415VAC, D100LB, 700RPM, 1.1KW	10	25813.01	10	2452	23361	23361	20909	50110101050365	
2014-15	29-10-15	LT OUTDOOR PANEL BOARD, 415V, 3PH, 4WIRE	10	2391674.42	10	227209	2164465	2164465	1937256	51110601000421	
2015-16	30-06-15	REPAIR OF DISTRIBUTION TRANSFORMER	10	972,870.02	10	92423	880447	818832	726410	1000072391	
2015-16	24-09-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHT	10	8,644,131.25	10	821192	7822939	7686073	6864881	1000081949	
2015-16	29-09-15	COMP. REWDG. OF TRANSFORMERS	10	136,367.20	10	12955	123412	121253	108298	1000082175	
2015-16	27-11-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHT	10	5,538,328.57	10	526141	5012187	5099878	4573736	1000085538	
2015-16	04-01-16	COMP. REWDG. OF TRANSFORMERS	10	144,788.40	10	13755	131034	137911	124156	1000087246	
2016-17	10-09-16	AB CABLE, 3X95SQMM+1X70SQMM+1X16SQMM	5	2,199,974.38	5	417995	1781979	2130309	1781979	51310406000144	
2016-17	16-04-16	MTR, SC, 415V, A355M, 1475RPM, 315KW	5	1,205,073.45	5	228964	976109	1071511	976109	50110101150692	
2016-17	28-09-16	CABLE, ARM, 1.1KV, AL, 3.5C, 300MM2	5	1,099,997.30	5	208999	890998	1082581	890998	51310001050263	
2016-17	15-10-16	ACB, 415V, 1250A, 3P, 50KA	5	768,547.67	5	146024	622524	756379	622524	50310401150211	
2016-17	18-08-16	CONTACTOR, 220-240VAC, 75A	5	729,799.04	5	138662	591137	683578	591137	50410001100349	
2016-17	26-08-16	CABLE, ARM, 1.1KV, AL, 3.5C, 185MM2	5	421,832.81	5	80148	341685	388438	341685	51310001050352	
2016-17	22-07-16	CABLE, ARM, 1.1KV, AL, 4C, 16MM2	5	38,632.50	5	7340	31292	34962	31292	51310001050350	
2016-17	22-07-16	CABLE, ARM, 1.1KV, AL, 4C, 25MM2	5	293,152.50	5	55699	237454	265303	237454	51310001050351	
2016-17	23-05-16	SWITCH FUSE UNIT, HEAVY DUTY, 3P, 100A, 415V	2	230,520.00	2	109497	121023	157522	121023	50610804500396	
2016-17	01-07-16	ACSR CONDUCTOR, 40 SQ. MM	5	180,600.00	5	34314	146286	154865	146286	51330001000063	
2016-17	06-08-16	ACSR CONDUCTOR, 65MM2	5	180,600.00	5	34314	146286	172022	146286	51330001000039	
2017-18	26-09-17	TRFR, POWER, 3PH, 11KV, 0.433KV	5	2,578,555.00	5	285790	2292765		2292765	50710001100020	
2017-18	16-01-18	AB CABLE, 3X95SQMM+1X70SQMM+1X16SQMM	5	2,360,000.00	5	112100	2247900		2247900	51310406000144	
2017-18	28-07-17	MTR, SC, 415V, A355M, 1475RPM, 315KW	5	1,881,775.50	5	268153	1613622		1613622	50110101150692	
2017-18	31-03-18	ACSR CONDUCTOR, 40 SQ. MM	5	1,525,917.00	5	24160	1501757		1501757	51330001000063	
2017-18	31-03-18	ACSR CONDUCTOR, 65MM2	5	1,525,917.00	5	24160	1501757		1501757	51330001000039	
2017-18	30-05-17	S-D STARTER PANEL FOR 315KW MOTOR	5	1,463,432.71	5	254881	1208552		1208552	511104010000376	
2017-18	30-05-17	S-D STARTER PANEL FOR 200KW MOTOR	5	1,463,432.71	5	254881	1208552		1208552	511104010000376	
2017-18	12-09-17	MTR, SC, 220KW, 415VAC, 315LM, 1486RPM	5	1,005,142.22	5	111403	893739		893739	50110101151535	
2017-18	26-12-17	CABLE, ARM, 1.1KV, AL, 4C, 16MM2	5	909,190.00	5	57582	851608		851608	51310001050350	
2017-18	26-12-17	CABLE, ARM, 1.1KV, AL, 4C, 25MM2	5	909,190.00	5	57582	851608		851608	51310001050351	

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Asset	Subnumber	Capitalized Asset description	Acquis	Accum.dep.	Book val.	Currency	
2017-18	15-09-17	CABLE,ARM,1.1KV,AL,2C,2X25MM2	5	255,360.00	28302	227058	227058 51310001050557
2017-18	05-09-17	END JOINTING KIT,XLPE 3X240 MMSQ,CABLE	5	213,285.00	23639	189646	189646 51320004000881
2017-18	06-01-18	CABLE,UNARM,1.1KV,AL,1,1X1.5MM2	5	207,762.60	9869	197894	197894 51310101050452
2017-18	06-01-18	CABLE,UNARM,1.1KV,AL,2,2X10MM2	5	207,762.60	9869	197894	197894 51310101050454
2017-18	06-01-18	CABLE,UNARM,1.1KV,AL,1,6MM2	5	207,762.60	9869	197894	197894 51310101050519
2017-18	06-01-18	CABLE,UNARM,1.1KV,AL,2C,6MM2	5	207,762.60	9869	197894	197894 51310101050787

	Gross block	Dep. For the year manual	dep. Till mar,18	WDV 31.3.18
Total N	90279928.48	9274916.871	28134911	63949904.62
Total N	9.03	0.93	-2.81	6.39
Total S	13.25	0.17	-9.80	3.45
Grand	22.28		-12.61	9.85
Grand	20.59		-11.51	9.07



TE-ELECTRICAL--STORES CONSUMED FOR 17-18

Purchase Ord	Order Date	Vendor	Vendor Name	Total PO LCNS Value(INR)	Item	Material Description	Quantity
4510046779	02-06-17	1000014642	GENERAL AGENCY & TRADING CO	93,844.80	10	ENERGY METER, 10-60A, 3X240V, 50HZ	60.000
4510046741	30-05-17	1000029990	UTKAL ENGINEERING EQUIPMENTS	1,463,432.71	10	S-D STARTER PANEL FOR 315KW MOTOR	4.000
4510046741	30-05-17	1000029990	UTKAL ENGINEERING EQUIPMENTS	1,463,432.71	20	S-D STARTER PANEL FOR 200KW MOTOR	3.000
4510048370	31-10-17	1000028713	PRITHVI ENTERPRISES	131,200.00	10	TIME SWITCH, 230V, 50/60HZ, CAT:649915	100.000
4510048374	31-10-17	1000074324	P C INDUSTRIES	84,480.00	10	FUSE, 415VAC, 400A	300.000
4510049750	12-02-18	1000044374	SHREE SHYAM SALES	55,218.10	10	DOL STARTER, 3-PH, 415V, FOR 1.5HP MOTOR	35.000
4510047589	05-09-17	1000010290	MULTI PRESSINGS	213,285.00	10	END JOINTING KIT, XLPE 3X240 MMSQ, CABLE	75.000
4510047788	15-09-17	1000045238	POWER FLEX CABLES	255,360.00	10	CABLE, ARM, 1.1KV, AL, 2C, 2X25MM2	3,500.000
4510047789	15-09-17	1000010290	MULTI PRESSINGS	25,305.60	10	TUBULAR END (LUG), AL, 185MM2	500.000
4510047789	15-09-17	1000010290	MULTI PRESSINGS	25,305.60	20	TUBULAR END (LUG), AL, 240MM2	500.000
4510048805	28-11-17	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	122,720.00	10	1.1 KV grade power cable with conductor	500.000
4510048950	08-12-17	1000045238	POWER FLEX CABLES	11,210.00	10	CABLE, UNARM, 1.1KV, AL, 1, 4MM2	1,000.000
4510049211	26-12-17	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	909,190.00	10	CABLE, ARM, 1.1KV, AL, 4C, 16MM2	500.000
4510049211	26-12-17	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	909,190.00	20	CABLE, ARM, 1.1KV, AL, 4C, 25MM2	8,000.000
4510049337	06-01-18	1000027205	HEMANT INTERNATIONAL	207,762.60	10	CABLE, UNARM, 1.1KV, AL, 1, 1X1.5MM2	5,000.000
4510049337	06-01-18	1000027205	HEMANT INTERNATIONAL	207,762.60	20	CABLE, UNARM, 1.1KV, AL, 2, 2X10MM2	6,000.000
4510049337	06-01-18	1000027205	HEMANT INTERNATIONAL	207,762.60	30	CABLE, UNARM, 1.1KV, AL, 1, 6MM2	1,000.000
4510049462	06-01-18	1000027205	HEMANT INTERNATIONAL	207,762.60	40	CABLE, UNARM, 1.1KV, AL, 2C, 6MM2	1,000.000
4510050482	16-01-18	1000066532	APAR INDUSTRIES LIMITED	2,360,000.00	10	AB CABLE, 3X95SQMM+1X70SQMM+1X16SQMM	10,000.000
4510050515	30-03-18	1000069060	MAA SHARADA ENTERPRISES	38,350.00	10	L.T. INSULATION PIERCING CONNECTOR	500.000
4510050515	31-03-18	1000028929	RINKU ELECTRICALS	1,525,917.00	10	ACSR CONDUCTOR, 40 SQ. MM	5,000.000
4510050515	31-03-18	1000028929	RINKU ELECTRICALS	1,525,917.00	20	ACSR CONDUCTOR, 65MM2	9,000.000
4510047474	25-08-17	1000029143	S B TRADING CORPORATION	192,045.00	10	FUSE WIRE, TC, 14SWG	150.000
4510047590	05-09-17	1000010855	BRITISH ELECTRIC MFG CO	103,545.00	10	FUSE UNIT, DROP OUT, 11KV, 25A	1,500.000
4510047590	05-09-17	1000010855	BRITISH ELECTRIC MFG CO	103,545.00	20	FUSE UNIT, DROP OUT, 11KV, 40A	1,000.000
4510047590	05-09-17	1000010855	BRITISH ELECTRIC MFG CO	103,545.00	30	FUSE UNIT, DROP OUT, 11KV, 12.5A	500.000
4510047850	19-09-17	1000011748	J K INDUSTRIAL CORPORATION	168,960.00	10	SWITCH FUSE UNIT, REWIRABLE, 32A, DP	300.000
4510048105	10-10-17	1000029298	SHREE VIJAY ENTERPRISES	23,680.00	10	FLUSH TYPE SWITCH, 240V, AC, 16A	500.000
4510047002	22-06-17	1000062075	TRADECO	76,000.00	10	11 KV LIGHTNING ARRESTERS	250.000
4510047203	28-07-17	1000020356	MARATHON ELECTRIC MOTORS (INDIA)	1,881,775.50	10	MTR, SC, 415V, A355M, 1475RPM, 315KW	5.000
4510047703	12-09-17	1000010783	ELGI ELECTRIC AND INDUSTRIES LTD	1,005,142.22	10	MTR, SC, 220KV, 415VAC, 315LM, 1486RPM	3.000
4510047978	26-09-17	1000074390	L D POWER TRANSFORMERS PVT LTD	2,578,555.00	10	TRFR, POWER, 3PH, 11KV, 0.433KV	5.000
4510050054	05-03-18	1000011210	EMIC MOTORS PVT LTD	35,400.00	10	MTR, SC, 415V, KH160L, 1450RPM, 15KW	1.000
				18,316,602			
				16,922,247.54			
				1,394,354.1			

CAPITALIZED
REVENUE

SCHEDULE 3: SIGNIFICANT ACCOUNTING POLICIES & ASSUMPTIONS.
For Financial Year 2017-18

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 and debtors to TA - Electrical.
4. Current liabilities: Taken on the basis of pro rata basis w.r.t BSL.
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. Loan funds are the losses in distribution business from year to year.
7. Advance has been considered on the basis of Total advances to DVC versus DVC power purchase expenditure booked by BSL.
8. Hon'ble Supreme Court dismissed the SLP by the Company in respect of dispute with Damodar Valley Corporation(DVC) related to provisional tariff petition of electricity charges for 2009-14 vide order dated 18th January, 2017, keeping the question of law open. The Order of Central Electricity Regulatory Commission (CERC) dt.7/8/2013 related to Tariff of 2009-14 against Petition No.275/GT/2012 has been challenged before Appellate Tribunal for Electricity (APTEL) (Appeal No.18 of 2014) in which the Company has also intervened and the order of APTEL is pending. The appeal filed by DVC pertaining to tariff of 2004-09 is yet to be decided by the Hon'ble Supreme Court of India. As per legal opinion received by the Company, the decision of Hon'ble Supreme Court of India on determination of the tariff of 2004-09 may have an effect on the subsequent periods. Pending final decision in this regard, the claim of DVC of Rs. 587.72 crores has been considered as contingent liability and also appearing in Loans & Advances. Against the said claim, the entire amount has been paid to DVC against bills raised by them and retained as advance. Further from 01st April,2017 onwards full invoice value is being paid and charged to revenue.
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, unbilled units consumed by BSL itself for Township purposes.



2. Employee Remuneration & Benefits: This has been taken from the cost center of TE-Electrical.
3. Stores & spares consumed: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical.
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.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & 8% of total expenses on this account for DNW and 10% for ETL.
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. As regards DNW & ETL, it is not possible to clearly identify the assets related to electricity distribution of township.
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/GST 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.





AMOD KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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, 2017** 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 2016-17. 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, 2017; and
- b) In the case of the Profit & Loss Statement of the Profit for the year ended on that date.

For Amod Kumar & Associates

Firm Regn. No. 012502C

Chartered Accountants

Awadhesh Kumar
Partner

(Membership No. 507082)



Date: 25.08.2020

Place : Bokaro

UDIN: 20507082AAAADP8386

BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)

Balance Sheet as at 31st March, 2017

	Note No.	As at 31st 31st March, 2017	As at 31st 31st March, 2016
(Rupees in crores)			
SOURCES OF FUNDS			
Shareholders' Fund			
Share Capital		0.00	0.00
Reserves and Surplus	1.1	0.00	0.00
		0.00	0.00
Loan Funds			
Funds Provided by BSL		702.33	561.44
Unsecured Loans		0.00	0.00
		702.33	561.44
		702.33	561.44
APPLICATION OF FUNDS			
Fixed Assets			
Gross Block		20.59	18.58
Less: Depreciation		11.52	9.96
Net Block		9.07	8.62
Capital Work-in-Progress		0.00	0.00
		9.07	8.62
Current Assets, Loans & Advances			
Inventories		0.00	0.39
Sundry Debtors		40.45	2.02
Cash & Bank Balances		0.00	0.00
Interest Receivable/Accrued		0.00	0.01
Loans & Advances		4.69	5.49
		45.14	7.91
Less: Current Liabilities & Provisions			
Current Liabilities		12.42	17.44
Provisions		6.19	2.00
		18.61	19.44
Net Current Assets		26.53	-11.53
Miscellaneous Expenditure		0.00	0.00
(to the extent not written off or adjusted)			
Profit & Loss Account Debit Balance		666.73	564.35
Inter Unit Current Account		0.00	0.00
		702.33	561.44

Significant Accounting Policies and assumptions

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

Chartered Accountants

Partner

Date: 25-08-2020

Place : Bokaro

UDIN- 20507082AAAADP 8386

[Sanjay Kumar]
GM:TE-Electricals

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



BOKARO STEEL PLANT (ELECTRICITY ACCOUNTS)
Profit & Loss Account for the period ended 31st March, 2017

	Note No.	Year ended 31st March, 2017	Year ended 31st March, 2016
(Rupees in crores)			
INCOME			
Income from distribution of electricity		67.46	68.74
		<u>67.46</u>	<u>68.74</u>
EXPENDITURE			
Employees' Remuneration & Benefits	12.03	11.33	
Stores & Spares Consumed	1.37	1.26	
Power & Fuel	145.79	149.89	
Repairs & Maintenance	2.78	2.26	
Freight outward			
Other expenses	2.41	0.24	
Share of expenditure over income			
- Corporate Office	0.84	1.11	
- CMO	0.57	0.88	
- CCSO	0.02	0.02	
Interest & finance charges	2.46	3.50	
Depreciation	1.56	0.49	
Total	169.84	170.98	
Less : Inter Account Adjustments	0.00	169.84	170.98
		<u>-102.38</u>	<u>-102.24</u>
Adjustments pertaining to earlier years		0.00	0.00
Profit /Loss(-) for the period		<u>-102.38</u>	<u>-102.24</u>
Less : Provision for Taxation			
Earlier years adjustments		0.00	0.00
Profit/Loss(-) after tax		<u>-102.38</u>	<u>-102.24</u>
Balance brought Forward		-564.35	-462.12
		<u>-666.73</u>	<u>-564.35</u>
Amount available for appropriation		-666.73	-564.35
Balance carried over to BalanceSheet		-666.73	-564.35

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

Chartered Accountants



Partner


[Sanjay Kumar]
GM:TE-Electricals


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

Date: 25-08-2020
Place : Bokaro

UDIN:- 205070 82 AAAA DP8386



Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2017

Asset Class	Cap. Date	Desc	Cost	Cum. Dep	WDV-
1500481	01-08-08	PROV. OF ALTERNATE POWER SUPPLY SYSTEM FOR ADM	2,768,637.00	-991,007.42	1,777,629.58
1500532	15-07-14	TRFR,POWER,3PH,11KV,0.433KV	4,526,970.15	-334,436.70	4,192,533.45
1500533	15-07-14	TRFR,POWER,3PH,11KV,0.433KV	2,263,485.14	-167,218.35	2,096,266.79
1700256	18-09-68	NIF MARK ENGG EQUIP	1,239.71	-1,239.71	0.00
1703482	21-07-68	HOHP MOTOR DULY REPAIRS	11,073.23	-10,519.57	553.66
1703513	02-08-68	CHAIN PULLY BLOCK	399.96	-399.96	0.00
1703515	24-11-69	CHAIN PULLY BLOCK	704.80	-704.80	0.00
1704270	07-08-73	MOTOR 250 HP 300 KM K W	58,592.28	-55,662.67	2,929.61
1712082	31-03-90	GEC LT INDOOR SWITCH	68,391.92	-64,972.32	3,419.60
1712210	10-11-90	L T PANNEL BOARD FOR 500KVA TRANSFORMER	68,391.93	-65,183.79	3,208.14
1712211	20-02-93	L T PANEL BOARD FOR 500 KVA TRANSFORMER	68,391.93	-64,972.33	3,419.60
1708578	19-09-89	CHAIN PULLY	3,022.05	-3,022.05	0.00
1708585	29-01-89	CHAIN PULLY	4,161.25	-4,161.25	0.00
1708589	16-06-89	MAN PULLEY	8,460.19	-8,460.19	0.00
1708590	05-06-89	MAN PULLY	2,500.00	-2,500.00	0.00
1709135	13-06-87	132	43,884.10	-43,884.10	0.00
1709139	26-08-87	STEPPDOWN TRANSFORMER	1,490.00	-1,490.00	0.00
1709431	02-08-85	CHAIN PULLY	2,519.30	-2,519.30	0.00
2300472	30-04-05	UPS 0.5KVA.	34,064.85	-34,064.85	0.00
2300507	09-05-05	UPS 0.5KVA.	6,813.00	-6,813.00	0.00
2301333	17-04-12	COMPUTER FOR TOWNSHIP ELECTRICAL MAINT.	61,717.11	-58,631.25	3,085.86
2301334	17-04-12	UPS FOR TOWNSHIP ELECTRICAL MAINT.	8,400.00	-8,400.00	0.00
2302005	25-01-14	COMPUTER	30,858.56	-29,315.63	1,542.93
2302006	25-01-14	UPS	4,200.00	-4,200.00	0.00
2302066	27-06-14	COMPUTER	41,780.09	-37,486.03	4,294.06
2302067	27-06-14	UPS	2,541.00	-2,541.00	0.00
2400038	17-10-69	ELECT EQUIPT & APPL INSULATOR	1,609.50	-1,609.50	0.00
2400050	19-11-69	ELECT EQUIPT & APPL 15INCH ELECT FAN	276.64	-276.64	0.00
2400085	07-08-68	EMI MAKE A/C TRANSFORMER	3,563.25	-3,563.25	0.00
2400103	14-05-68	AUTO TRANSFORMER MAX LOAD 8 AMPS OUTPUT 0 470V	1,076.04	-1,076.04	0.00
2400104	14-05-68	286 K V A TRANSFORM	458.29	-458.29	0.00
2400129	02-12-67	SUNPSAN MULTIMATER	1,964.70	-1,964.70	0.00
2400130	02-12-67	MULTIMETER WITH LEATHER CASE	1,309.80	-1,309.80	0.00
2400131	23-11-67	MULTIMETER	654.90	-654.90	0.00
2400132	01-01-68	SEIMPSAN MULTIMETER WITH LEATHER CASE	654.90	-654.90	0.00
2400887	10-05-72	48 SWEEP A/C CEILING COMPLETE WITH BLADES	24,181.31	-24,181.31	0.00
2402852	29-11-75	CEILING FAN	2,529.98	-2,529.98	0.00
2402853	21-11-75	1200 MM SINGLE PHASE A C CEILING FAN	3,035.97	-3,035.97	0.00
2402854	11-11-75	A C CEILING FANS 48 INCH	50,599.53	-50,599.53	0.00
2402878	02-03-76	18 INCH SWEEP EXHAUST FAN	1,060.00	-1,060.00	0.00
2405452	24-04-74	TRANSFORMER 500KVA NO 939	32,042.71	-30,440.57	1,602.14
2405453	24-04-74	TRANSFORMER	5,554.56	-5,276.83	277.73
2405454	24-04-74	TRANSFORMER	13,691.54	-13,006.96	684.58
2405455	24-04-74	TRANSFORMER	44,969.30	-42,720.84	2,248.46
2405620	19-04-91	50 KVA OUTDOOR TRANSFORMER	17,789.13	-16,899.65	889.48
2405621	10-09-91	250 KVA I/D PENAL	31,209.00	-29,648.57	1,560.43
2406472	01-08-85	50MV TRANSFORMER	21,086.18	-20,031.87	1,054.31
2406513	02-11-83	CEILING FAN	12,004.97	-12,004.97	0.00
2406520	02-11-83	CEILING FAN	12,683.85	-12,683.85	0.00
2406538	08-08-83	1200 MM 48 A C CEILING FAN WITH REGULATOR	17,193.28	-17,193.28	0.00
2406539	10-05-83	CEILING FAN	39,984.37	-39,984.37	0.00
2406540	15-07-83	48 SWEEP AC CEILING FAN COMPLETE WITH DOWN ROD	72,371.72	-72,371.72	0.00
2407040	03-08-95	celling fans56inch	117,563.16	-117,563.16	0.00
2407041	26-07-95	celling fans48inch	115,097.37	-115,097.37	0.00
5400071	21-02-91	CHAIN PULLY	7,798.46	-7,798.46	0.00
5400138	02-07-92	"MAX PULLER 1,6 TONS CAP"	3,224.00	-3,224.00	0.00
5400139	03-09-92	MAX PULLER	4,920.03	-4,920.03	0.00
5400253	17-05-00	OIL CIRCUIT BREAKER	26,556.80	-25,228.96	1,327.84
5400053	24-04-76	SYATI MOTORS 400 HP	123,087.50	-116,933.13	6,154.37

Bokaro Steel Plant-TE-Electrical-Assets Register as on 31.03.2017

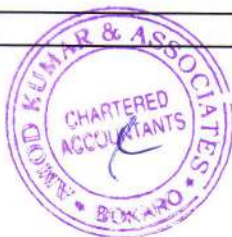
5400001	01-10-84	ELECTRICAL INSTALLATION T/SHIP(84-85)	1,350,500.00	-1,282,974.00	67,526.00
5400002	01-10-85	ELECTRICAL INSTALLATION T/SHIP(85-86)	88,000.00	-83,600.00	4,400.00
5400003	01-10-86	ELECTRICAL INSTALLATION T/SHIP(86-87)	4,451,000.00	-4,228,450.00	222,550.00
5400004	01-10-87	ELECTRICAL INSTALLATION T/SHIP(87-88)	2,124,000.00	-2,017,800.00	106,200.00
5400005	01-10-88	ELECTRICAL INSTALLATION T/SHIP(88-89)	551,000.00	-523,450.00	27,550.00
5400006	01-10-89	ELECTRICAL INSTALLATION T/SHIP(89-90)	1,549,000.00	-1,471,550.00	77,450.00
5400009	01-10-90	ELECTRICAL INSTALLATION T/SHIP(90-91)	1,981,000.00	-1,881,950.00	99,050.00
5400010	01-10-91	ELECTRICAL INSTALLATION T/SHIP(91-92)	33,825,000.00	-32,133,750.00	1,691,250.00
5400015	29-02-92	PROVN. OF ELECTRICAL WORKS FOR 2ND.PHASE OF	160,734.15	-153,504.61	7,229.54
5400016	30-09-91	ADDL.11 KV CABLE OF FEEDER NO.2 FEEDING POWER TO	148,335.40	-141,548.32	6,787.08
5400018	31-01-95	PROVN. OF STREET LIGHT ALONGSERVICE LANES IN	133,001.34	-126,351.27	6,650.07
5400150	07-05-90	G E C LT INDOOR SWITCH	68,391.93	-64,972.35	3,419.58
5400151	15-05-90	G E C LT INDOOR SWITCH	205,175.79	-194,917.00	10,258.79
5400158	31-03-91	ELECT. INSTALLATION	470,549.51	-447,022.03	23,527.48
5400159	14-04-88	ELECT. INSTALLATION	63,600.00	-60,420.00	3,180.00
5400163	16-03-90	ELECTL INSTLN	85,200.00	-80,940.00	4,260.00
5400178	06-05-95	Electrification in Block B Bokaro Hotel	76,525.25	-72,698.99	3,826.26
5400180	25-09-95	Electrification & Area Lighting	44,685.00	-42,450.75	2,234.25
5400198	13-11-88	electrical installations	11,635.00	-11,053.25	581.75
5400199	15-07-78	electrical installations	35,000.00	-33,250.00	1,750.00
5400200	30-04-78	electrical installations	19,277.70	-18,313.82	963.88
5400201	30-10-83	electrical installations	19,688.54	-18,704.11	984.43
5400202	30-10-83	electrical installations	0.90	-0.90	0.00
5400203	20-12-79	electrical installations	45,622.23	-43,341.12	2,281.11
5400204	22-03-82	electrical installations	350,811.25	-333,270.69	17,540.56
5400205	28-02-84	electrical installations	46,611.35	-44,280.78	2,330.57
5400206	30-10-88	electrical installations	6,316.31	-6,000.49	315.82
5400207	21-08-78	electrical installations	2,540.05	-2,540.05	0.00
5400208	21-08-78	electrical installations	20,143.60	-19,136.42	1,007.18
5400209	21-08-78	electrical installations	22,603.50	-21,473.33	1,130.17
5400210	15-03-87	electrical installations	66,287.50	-62,973.13	3,314.37
5400211	15-03-87	electrical installations	868,980.16	-825,531.15	43,449.01
5400212	06-12-88	electrical installations	85,496.33	-81,221.51	4,274.82
5400213	30-04-77	electrical installations	30.80	-30.80	0.00
5400214	30-12-79	electrical installations	13,099.10	-12,444.15	654.95
5400215	30-12-79	electrical installations	192,944.50	-183,297.28	9,647.22
5400216	30-12-79	electrical installations	63,429.21	-60,257.75	3,171.46
5400217	30-10-80	electrical installations	927.34	-927.34	0.00
5400218	30-10-80	electrical installations	938,047.51	-891,145.13	46,902.38
5400219	30-10-80	electrical installations	540,461.86	-513,438.77	27,023.09
5400220	30-10-80	electrical installations	50,601.93	-48,071.83	2,530.10
5400221	30-10-80	electrical installations	29,977.32	-28,478.45	1,498.87
5400222	22-08-80	electrical installations	38,290.00	-36,375.50	1,914.50
5400223	26-02-81	electrical installations	25,870.00	-24,576.50	1,293.50
5400224	31-03-82	electrical installations	94,366.76	-89,648.42	4,718.34
5400225	31-03-82	electrical installations	36,050.00	-34,247.50	1,802.50
5400226	20-05-82	electrical installations	20,364.10	-19,345.90	1,018.20
5400227	20-05-82	electrical installations	82,298.46	-78,183.54	4,114.92
5400228	20-05-82	electrical installations	19,838.00	-18,846.10	991.90
5400229	12-12-82	electrical installations	1,206.94	-1,206.94	0.00
5400230	12-12-82	electrical installations	24,422.38	-23,201.26	1,221.12
5400231	06-02-83	electrical installations	26,206.00	-24,895.70	1,310.30
5400232	16-07-83	electrical installations	76,676.55	-72,842.72	3,833.83
5400233	14-05-90	electrical installations	492,900.00	-468,255.00	24,645.00
5400234	30-10-88	electrical installations	446,025.45	-423,724.18	22,301.27
5400236	01-04-95	ELECTRICAL INSTALLATION	20,037,275.12	-19,035,411.36	1,001,863.76
5400252	01-12-99	distribution transformer	1,291,005.00	-1,226,454.75	64,550.25
5400255	31-08-98	6 NOS. OF ADDL.DISTRIBUTION TRANSFORMER FOR TOW	305,579.25	-290,300.29	15,278.96
5400257	31-05-00	PROVISION OF 2 NOS OF ADDL.DISTRIBUTION TRANSFORM	470,476.66	-446,952.83	23,523.83
5400269	01-05-06	DISTRIBUTION TRASFORMER-500 KVA	480,941.32	-206,665.51	274,275.81

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5400270	03-05-06	DISTRIBUTION TRASFORMER-500 KVA	480,941.32	-206,665.51	274,275.81
5400271	10-05-06	DISTRIBUTION TRASFORMER-500 KVA	480,941.32	-206,665.51	274,275.81
5400272	02-06-06	DISTRIBUTION TRASFORMER-500 KVA	478,583.75	-203,868.22	274,715.53
5400273	05-06-06	DISTRIBUTION TRASFORMER-500 KVA	239,291.89	-101,934.09	137,357.80
5400274	03-07-06	DISTRIBUTION TRASFORMER-500 KVA	239,291.88	-101,041.67	138,250.21
5400280	04-02-07	PROVISION OF HIGH MAST TOWER LIGHT AT SIX PLACES	2,274,876.00	-2,161,132.20	113,743.80
5400282	24-08-06	PROVISION OF EMERGENCY POWER SUPPLY FOR MD	1,003,184.00	-953,024.80	50,159.20
5400289	15-11-07	PROV/ INSTALLATION OF 7 NOS. OF 20 MTR HIGH MAST	2,840,265.75	-2,399,928.22	440,337.53
5400303	20-07-10	RAILWAY LINE 52KG USED AS ELECTRIC POLE IN TA DEPT	2.90	-2.90	0.00
5400148	10-04-90	INDOOR SWITCH	68,391.93	-64,972.34	3,419.59
5400287	02-04-07	PROVN. OF 04 NOS 20MTR HIGH MAST TOWER LIGHT IN	1,619,146.20	-1,538,188.89	80,957.31
5400310	28-02-11	PERIMETER SECURITY SYSTEM FOR 132/11 KV TOWNSHIP	12,990,152.70	-3,805,032.21	9,185,120.49
5500254	01-03-83	CALCUTTA OFFICE	1,166,597.90	-1,108,268.01	58,329.89
5800224	24-08-04	UPS 0.5KVA.	18,243.05	-18,243.05	0.00
5800278	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800279	29-09-06	UPS 0.5KVA.	1,939.60	-1,939.60	0.00
5800283	16-10-06	UPS 0.5KVA.	1,939.59	-1,939.59	0.00
5800525	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800528	28-03-08	UPS 0.5KVA.	2,634.47	-2,634.47	0.00
5800552	15-06-07	UPS 0.5KVA.	1,704.39	-1,704.39	0.00
5800553	15-06-07	UPS 0.5KVA.	35,792.24	-35,792.24	0.00
5801402	05-07-10	BUSINESS PC MODEL	30,481.95	-28,957.84	1,524.11
5901155	01-11-90	PROVISION OF 7 NOS 1.0TR ROOM	183,000.00	-173,850.00	9,150.00
5900848	23-04-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900849	12-04-75	CEILING FAN	75,625.07	-75,625.07	0.00
5900850	07-04-75	CEILING FAN	8,570.84	-8,570.84	0.00
5900851	26-07-75	CEILING FAN	50,416.71	-50,416.71	0.00
5900852	20-03-76	CEILING FAN	27,021.56	-27,021.56	0.00
5901135	02-06-90	250 K V A RATDOOR	75,525.78	-71,749.47	3,776.31
5901143	01-01-91	ELECT TOWNSHIP	46,400.00	-44,080.00	2,320.00
5901145	31-03-90	G ECLTINDOORSWICH BOARD	57,101.12	-54,246.06	2,855.06
5901161	24-04-74	TRANSFORMER 250 KVA	19,259.62	-18,296.64	962.98
5901162	21-03-75	CEILING FAN 48 INCH	2,771.67	-2,771.67	0.00
5901163	12-04-74	48 SWEEP A C CEILING FAN & REGCOMPLETE	1,272.89	-1,272.89	0.00
5901164	12-04-74	EXHAUST FAN 16 SWEEP COMPLTE WITH ACCESSORIES	1,297.63	-1,297.63	0.00
5901212	13-07-91	PADESTAL FAN	13,246.51	-13,246.51	0.00
5901216	11-02-89	500 KVA O/D TRANSFORMER	86,284.26	-81,970.05	4,314.21
5901217	30-05-88	INDOOR PANEL FOR 500 KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901218	27-04-88	TRANSFORMER OUTDOOR 100 KVA	61,730.46	-58,643.94	3,086.52
5901219	30-05-88	TRANSFORMER OUTDOOR 100 KVA	97,999.57	-93,099.59	4,899.98
5901220	28-11-88	OLD 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901221	28-11-88	INDOOR PANEL FOR 500 KVA O/D TRANSFORMER	50,042.07	-47,539.97	2,502.10
5901234	06-06-80	PEDESTAL FAN 16 INCH RONGEN	271.67	-271.67	0.00
5901242	26-08-87	400A OCB	12,375.46	-11,756.69	618.77
5901243	26-08-87	OCB 600 A	12,375.45	-11,756.68	618.77
5901248	05-09-87	500KVA OUT-DOOR TRANSFORMER ECF MAKE SLNO 191/	97,999.57	-93,099.59	4,899.98
5901249	28-09-87	OUT DOOR 500KVA TRANSFORMER	97,999.57	-93,099.59	4,899.98
5901250	15-10-87	250KVA 11/0.433 KVA INDOOR TYPE TRANSFORMER	346,960.15	-329,612.14	17,348.01
5901251	30-12-87	250KVA OUT DOOR TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901252	03-11-87	250KVA TRANSFORMER	57,932.40	-55,035.78	2,896.62
5901253	03-11-87	250MVA SWITCH BOARD	94,000.00	-89,300.00	4,700.00
5901254	28-09-87	500KVA LT PANEL BOARD	46,676.25	-44,342.44	2,333.81
5901255	15-10-87	ELETRICAL EQPT CONTROL PANEL	21,500.00	-20,425.00	1,075.00
5901446	17-02-90	LT PANEL BOARD FOR 500 KVA TRANSFORMER	70,636.37	-67,104.55	3,531.82
5901447	21-03-90	TRANSFORMER 250 KVA	226,577.34	-215,248.47	11,328.87
5901449	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901450	17-02-90	500 KVA OUT DOOR TRANSFORMER	216,528.68	-205,702.25	10,826.43
5901451	31-08-89	500 KVA OUT DOOR TRANSFORMER	86,284.27	-81,970.06	4,314.21
5901452	17-02-90	500 KVA OUT DOOR TRANSFORMER	108,264.34	-102,851.12	5,413.22
5901455	10-08-89	250 KVA INDOOR PENEL BOARD	31,209.00	-29,648.55	1,560.45

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5901457	31-05-89	INDOOR PANEL FOR 250 KVA TRANSFORMER	31,209.00	-29,648.55	1,560.45
5901458	21-07-89	OUTDOOR TRANSFORMER 500 KVA	195,999.15	-186,199.19	9,799.96
5901459	13-04-89	500 KVA SWITCH BOARD COMPLETE SET	56,558.12	-53,730.21	2,827.91
5901656	24-04-76	CUTING FAN	50,767.45	-50,767.45	0.00
5901657	12-11-76	CEILING FAN	50,767.45	-50,767.45	0.00
5901744	23-04-72	MEGGER INSULATION	1,529.00	-1,529.00	0.00
5901789	05-12-86	GROUNDING TRANSFORMER	61,730.45	-58,643.93	3,086.52
5901790	30-01-87	OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901791	26-12-86	OUTDOOR TRANSFORMER	37,578.90	-35,699.96	1,878.94
5901794	16-10-86	132 KVCT	133,056.00	-126,403.20	6,652.80
5901796	31-07-86	POWER TRANSFORMER	1,452,080.00	-1,379,476.00	72,604.00
5901797	16-01-86	SWITCH BOARD UNIT	199,178.46	-189,219.54	9,958.92
5901798	27-03-87	500KVA TRANSFORMER	46,676.25	-44,342.44	2,333.81
5901802	06-03-87	L T SHEET OUTDOOR	10,500.00	-9,975.00	525.00
5901803	27-03-87	500 KVA OUTDOOR TRANSFORMER	59,597.00	-56,617.15	2,979.85
5901804	06-03-87	250 KV OUTDOOR	57,932.40	-55,035.78	2,896.62
5901809	13-08-83	CEILING FAN 48 INCHS	1,999.21	-1,999.21	0.00
5901810	26-09-83	CEILING FAN 56 INCHS	2,113.97	-2,113.97	0.00
5901811	14-07-83	EXHUST FAN 15 SWEEP	2,527.15	-2,527.15	0.00
5901836	09-08-77	56 INCH SWEEP A/C CEILING FAN	2,500.63	-2,500.63	0.00
5901837	09-08-77	56 INCH SWEEP A/C CEILING FAN	4,445.56	-4,445.56	0.00
5901912	31-03-93	ELECTRL APPLIANCES	642,933.82	-610,787.13	32,146.69
5901914	21-01-94	100 KVA.OIL DOOR TRANF	36,202.44	-34,392.32	1,810.12
5901940	24-05-94	EXHAUST FAN	10,149.79	-10,149.79	0.00
5901941	30-06-94	PEDESTAL FAN	8,593.19	-8,593.19	0.00
5902085	16-08-01	"EXHAUST FAN 9""	1,450.00	-1,450.00	0.00
5902159	31-05-05	W/O&REPL OF 2000 NO.CELLING FANS FOR TOWNSHIP	1,629,549.00	-1,629,549.00	0.00
5902210	04-10-07	W/R OF 600 NO CELLING FAN -IPU	533,696.00	-533,696.00	0.00
5902211	04-10-07	W/R OF 400 NO CELLING FAN -IPU	366,350.00	-366,350.00	0.00
5902342	08-08-09	FOUNTAIN LIGHT	5,500.00	-5,225.00	275.00
5902334	11-07-09	"BATTERY, CVT,MDF, INSTALLATION&COMM, EARTH PIT"	50,920.00	-48,374.00	2,546.00
5902338	15-07-09	DIGITAL MULTIMETER	884.00	-884.00	0.00
5902084	31-08-00	PROVISION OF 1500 NOS. CEILING FANS FOR TOWNSHIP	1,352,322.50	-1,352,322.50	0.00
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	4,800,839.62	-57,009.97	4,743,829.65
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	1,898,820.22	-11,274.25	1,887,545.97
5400315	30-01-17	PROVISION OF 20 NOS HIGH MAST LIGHTING SYSTEM IN T	6,261,570.24	-59,484.92	6,202,085.32
		Total SAP	132524063	-96283454	36240609
		Total SAP IN CRORES	13.25	-9.63	3.62



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F/Y	PO date	Material description	life	Order value	dep.-16-17	net value	wdv-31.3.16	wdv-31.3.17	Material no.
2013-14	28-02-14	LT INDOOR PANEL BOARD,415V,3PH,4WIRE	10	3706693.2	352136	3354557	2943732	2591596	51110101000332
2013-14	28-02-14	LT INDOOR PANEL BOARD,415V,3PH,4WIRE	10	1562616.52	148449	1414168	1240978	1092529	51110101000332
2013-14	13-07-13	MTR,SC,415V,A355M,1475RPM,315KW	10	1024617.7	97339	927279	756936	659598	50110101150692
2013-14	29-11-13	TRFR,POWER,3PH,11KV,0.433KV	10	4688290.01	445388	4242902	3611937	3166549	50710001100020
2013-14	11-04-13	COMPLT REWINDNG OF TRANSFORMERS (500	10	1,310,511.72	124499	1186013	937016	812517	1000033065
2013-14	17-05-13	REPM/MAINT OF ARTERIAL LIGHTS	10	3,057,860.70	290497	2767364	2186370	1895874	1000041527
2013-14	12-06-13	COMP REWINDING OF DIFF CAPACITY T/F	10	7,075,013.84	672126	6402888	5114645	4442519	1000042129
2013-14	24-12-13	COMPL REWINDING OF DIFF CAP.DIST.T/F	10	5,884,681.54	559045	5325637	4300721	3741677	1000042761
2013-14	08-01-14	REP/MAINT OF ARTERIAL LIGHTS	10	4,652,373.40	441975	4210398	3621097	3179122	1000049330
2013-14	26-02-14	REP ORD.OF COMPL.REWINDING OF DIFF T/F	10	5,483,723.89	520954	4962770	4311578	3790624	1000050416
2013-14	03-03-15	REPAIR OF DISTRIBUTION TRANSFORMER	10	1,296,381.07	123156	1173225	1029543	906386	1000052010
2013-14	30-04-14	MTR,SC,415VAC,D100LB,700RPM,1.1KW	10	24692.97	2346	22347	20001	17655	50110101050365
2013-14	18-02-15	MTR,SC,415VAC,D310,1486RPM,200KW	10	662670.57	62954	599717	589225	526271	50110101151304
2014-15	06-12-14	TRFR,POWER,3PH,11KV,0.433KV	10	4688290.01	445388	4242902	4094440	3649052	50710001100020
2014-15	02-12-14	COMP.REWDG. OF TRANSFORMERS	10	230,514.74	21899	208616	201316	179417	1000063802
2014-15	03-03-15	REPAIR OF DISTRIBUTION TRANSFORMER	10	2,806,046.54	266574	2539472	2517258	2250683	1000069803
2015-16	17-10-15	MTR,SC,415VAC,D100LB,700RPM,1.1KW	10	25813.01	2452	23361	24587	22135	50110101050365
2014-15	29-10-15	LT OUTDOOR PANEL BOARD,415V,3PH,4WIRE	10	2391674.42	227209	2164465	2278070	2050861	51110601000421
2015-16	30-06-15	REPAIR OF DISTRIBUTION TRANSFORMER	10	972,870.02	92423	880447	895851	803428	1000072391
2015-16	24-09-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHTS	10	8,644,131.25	821192	7822939	8165102	7343910	1000081949
2015-16	29-09-15	COMP.REWDG. OF TRANSFORMERS	10	136,367.20	12955	123412	128810	115855	1000082175
2015-16	27-11-15	REPAIR /MAINTENANCE OF ARTERIAL LIGHTS	10	5,538,328.57	526141	5012187	5319103	4792962	1000085538
2015-16	04-01-16	COMP.REWDG. OF TRANSFORMERS	10	144,788.40	13755	131034	141350	127595	1000087246
2016-17	10-09-16	AB CABLE,3X95SQMM+1X70SQMM+1X165QMM	5	2,199,974.38	243830	1956144	1956144	51310406000144	
2016-17	16-04-16	MTR,SC,415V,A355M,1475RPM,315KW	5	1,205,073.45	228964	976109	976109	50110101150692	
2016-17	28-09-16	CABLE,ARM,1.1KV,AL,3.5C,300MM2	5	1,099,997.30	121916	978081	978081	51310001050263	
2016-17	15-10-16	ACB,415V,1250A,3P,50KA	5	768,547.67	73012	695536	695536	50310401150211	
2016-17	18-08-16	CONTACTOR,220-240VAC,75A	5	729,799.04	92441	637358	637358	50410001100349	
2016-17	26-08-16	CABLE,ARM,1.1KV,AL,3.5C,185MM2	5	421,832.81	53432	368401	368401	51310001050352	
2016-17	22-07-16	CABLE,ARM,1.1KV,AL,4C,16MM2	5	38,632.50	5505	33127	33127	51310001050350	
2016-17	22-07-16	CABLE,ARM,1.1KV,AL,4C,25MM2	5	293,152.50	41774	251378	251378	51310001050351	
2016-17	23-05-16	SWITCH FUSE UNIT,HEAVY DUTY,3P,100A,415V	2	230,520.00	100372	130148	130148	50610804500396	
2016-17	01-07-16	ACSR CONDUCTOR, 40 SQ. MM	5	180,600.00	25736	154865	154865	51330001000063	
2016-17	06-08-16	ACSR CONDUCTOR,65MM2	5	180,600.00	22876	157724	157724	51330001000039	

Gross block		Dep. For the year manual		dep. Till mar.17		WDV
Total N	73357680.94		7280709.698		18859994	54497687
Total N	7.34		0.73		-1.89	5.45
Total S	13.25		0.21		-9.63	3.62
Grand	20.59				-11.51	9.07
E f	18.58				-9.96	8.62
addition to gross block		deprec. Addition				
2.01						-1.56



Stores Spares consumed

TE-Electrical- for 16-17

TE-ELECTRICAL--SPARES CONSUMED FOR 2016-17

Pgrp	Purchase Ord	Order Date	Vendor	Vendor Name	Material	Material Description	Quantity	UN	Received Qty	Item LCNS
P32	4510042825	13-06-16	1000028713	PRITHVI ENTERPRISES	50610805000024	TIME SWITCH, 230V/50/60HZ, CAT-64915	100.000 EA		100.000	126,221.88
P32	4510044567	29-10-16	1000014642	GENERAL AGENCY & TRADING CO	51330009000106	CONNECTOR, CAST ALUMINIUM NEUTRAL BASE	100.000 EA		100.000	194,250.00
P33	4510042050	12-04-16	1000042687	LOAD KING WIRE INDUSTRIES	51330101050519	CABLE, UNARM, 1.1KV, AL, 1.6MM2	2,000.000 M		2,000.000	15,713.10
P33	4510043054	01-07-16	1000027205	HEMANT INTERNATIONAL	51330001000063	ACSR CONDUCTOR, 40 SQ. MM	2,000.000 M		2,000.000	180,600.00
P33	4510043268	22-07-16	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	51310001050350	CABLE, ARM, 1.1KV, AL, 4C, 16MM2	500.000 M		507.000	38,632.50
P33	4510043268	22-07-16	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	51310001050350	CABLE, ARM, 1.1KV, AL, 4C, 25MM2	3,000.000 M		2,979.000	293,152.50
P33	4510043436	28-07-16	1000027205	HEMANT INTERNATIONAL	70821000101009	WIRE, BINDING, AL, 8SWG	300.000 KG		327.300	93,712.50
P33	4510043436	06-08-16	1000027205	HEMANT INTERNATIONAL	51330001000039	ACSR CONDUCTOR, 65MM2	2,000.000 M		2,100.000	180,600.00
P33	4510043454	09-08-16	1000016983	VIDYA ENTERPRISES	51320002001061	TUBULAR END (LUG), AL, 240MM2	1,000.000 EA		998.000	22,260.00
P33	4510043624	26-08-16	1000045238	POWER FLEX CABLES	51320002001062	TUBULAR END (LUG), AL, 185MM2	1,000.000 EA		1,000.000	14,700.00
P33	4510043847	09-09-16	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	51310001050353	CABLE, ARM, 1.1KV, AL, 3.5C, 185MM2	1,000.000 M		1,012.000	421,832.81
P33	4510043852	10-09-16	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	51310001050353	CABLE, ARM, 1.1KV, AL, 3.5C, 300MM2	10,000.000 M		997.000	64,584.45
P33	4510044096	28-09-16	1000027460	INSUCON CABLES & CONDUCTORS (P) LT	51310001050283	CABLE, ARM, 1.1KV, AL, 1C, 2.5MM2, IS 694/1	2,000.000 M		1,984.000	2,199,974.38
P33	4510044098	28-09-16	1000042687	LOAD KING WIRE INDUSTRIES	51310101100023	CABLE, UNARM, 1.1KV, AL, 1C, 2.5MM2, IS 694/1	5,000.000 M		5,000.000	1,099,997.30
P33	4510045368	10-01-17	1000010895	INDUSTRIAL WIRE NETTING SYNDICATE	70821000101008	WIRE, BINDING, AL, 10SWG	300.000 KG		298.450	22,491.00
P34	4510042398	07-05-16	1000027205	HEMANT INTERNATIONAL	51717009000192	FUSE WIRE, TC, 14SWG	150.000 KG		148.800	67,725.00
P34	4510042427	12-05-16	1000043222	B N ELECTRICALS	51610101000227	LAMP HOLDER, GOLATH, PORCELAIN, E-40	1,000.000 EA		990.000	175,140.00
P34	4510042578	23-05-16	1000011748	ABHI ENTERPRISES	50610001000377	FLUSH TYPE SOCKET, 240V, AC, 6A	1,000.000 EA		1,000.000	42,997.50
P34	4510042701	03-06-16	1000025661	ABHI ENTERPRISES	50610804500396	SWITCH FUSE UNIT, HEAVY DUTY, 3P, 100A, 415V	1,000.000 EA		1,000.000	15,750.00
P34	4510042701	03-06-16	1000025661	ABHI ENTERPRISES	51710500100008	FUSE UNIT, DROP OUT, 11KV, 25A	1,000.000 EA		1,000.000	230,920.00
P34	4510042701	28-10-16	1000025661	ABHI ENTERPRISES	518101010300173	TAPE EMPIRE, THK 5MILL, WD 25MM, 50M ROLL	500.000 EA		500.000	31,920.00
P34	4510042701	26-12-16	1000043222	B N ELECTRICALS	51610101000228	LAMP HOLDER, BI-PIN, SPRING LOADED ROTOR	2,000.000 EA		1,975.000	36,120.00
P35	4510045223	16-04-16	1000020356	MARATHON ELECTRIC MOTORS (INDIA)	50410001150692	MTR, SC, 415V, A355M, 1475RPM, 315KW	4,000 EA		4,000	25,725.00
P35	4510042120	18-08-16	1000044374	SHREE SHYAM SALES	50310001150349	CONTRACTOR, 220-240VAC, 75A	200.000 EA		200.000	8,015.00
P35	4510044282	15-10-16	1000044374	SHREE SHYAM SALES	50310401150211	ACB, 415V, 1250A, 3P, 50KA	15.000 EA		15.000	729,799.04
										768,547.67
										8,306,055.08



CAPITALIZED 7,348,729.65
REVENUE 957,325.43

SCHEDULE 3: SIGNIFICANT ACCOUNTING POLICIES & ASSUMPTIONS.
For Financial Year 2016-17

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 and debtors to TA - Electrical.
4. Current liabilities: Taken on the basis of pro rata basis w.r.t BSL.
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. Loan funds are the losses in distribution business from year to year.
7. Advance has been considered on the basis of Total advances to DVC versus DVC power purchase expenditure booked by BSL.
8. Hon'ble Supreme Court dismissed the SLP by the Company in respect of dispute with Damodar Valley Corporation(DVC) related to provisional tariff petition of electricity charges for 2009-14 vide order dated 18th January, 2017, keeping the question of law open. The Order of Central Electricity Regulatory Commission (CERC) dt.7/8/2013 related to Tariff of 2009-14 against Petition No.275/GT/2012 has been challenged before Appellate Tribunal for Electricity (APTEL) (Appeal No.18 of 2014) in which the Company has also intervened and the order of APTEL is pending. The appeal filed by DVC pertaining to tariff of 2004-09 is yet to be decided by the Hon'ble Supreme Court of India. As per legal opinion received by the Company, the decision of Hon'ble Supreme Court of India on determination of the tariff of 2004-09 may have an effect on the subsequent periods. Pending final decision in this regard, the claim of DVC of Rs. 587.72 crores has been considered as contingent liability and also appearing in Loans & Advances. Against the said claim, the entire amount has been paid to DVC against bills raised by them and retained as advance. Further from 01st April,2017 onwards full invoice value is being paid and charged to revenue.
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, unbilled units consumed by BSL itself for Township purposes.



2. Employee Remuneration & Benefits: This has been taken from the cost center of TE-Electrical.
3. Stores & spares consumed: The expenditure has been considered on the basis of purchase orders identified by TS-Electrical.
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.
6. Other Expenses: This has been calculated after considering total expenses on this account for TA-Electrical & 8% of total expenses on this account for DNW and 10% for ETL.
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. As regards DNW & ETL, it is not possible to clearly identify the assets related to electricity distribution of township.
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/GST 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.



Sl. No. Name of Department

		Rs. in crores		
		2016-17	2017-18	2018-19
1	TA-Elect	6.80	6.12	6.00
2	DNW	12.44	12.89	13.24
3	ETL	6.52	5.88	5.45
	Total	25.76	24.89	24.68

Increased figures given below:

		% increase in salary data		
1	TA-Elect	19.39%	20.94%	18.03%
2	DNW	8.12	7.41	7.08
3	ETL	14.85	15.59	15.63
	Total	7.78	7.11	6.43
		30.76	30.10	29.13

Rs. in crores

	2016-17	2017-18	2018-19
Salary of all BSL employees as per salary data	1,255.83	1,207.16	1,172.54
Amt as per BSL A/C's	1,499.39	1,459.89	1,383.93
difference	243.56	252.73	211.39
departments figures are to be increased by	19.39%	20.94%	18.03%



Proposed Exr.

	16-17	17-18	18-19
DNW	8.12	7.41	7.08
ETL	2.57	2.15	1.72
	1.34	0.98	0.00
	12.03	10.54	8.80

Table 2: Actual energy consumption by the Steel Plant

Category	Unit	2016-17	2017-18	2018-19
Consumption by the Plant	MU	407.07	897.17	1116.54

Table 4: Actual No. of consumers, connected load, energy sales for the Township for FY 2016-17

Category	Unit	Number of Consumers (Nos.)	Connected Load	Energy Sales (MUs)
DS - II	kW	32285	91587	98.64
DS - III	kW	12	723	4.2
DS - HT	kVA	6	4820.83	9.14
LTIS	HP	35	1019.08	0.54
NDS	kW	1775	12877.83	15.74
HTS - 11 kV	kVA	8	4488.33	8.39
HT/LT Utilities	kW	656	29771	50.79
TOTAL		34777		187.44

Table 5: Actual No. of consumers, connected load, energy sales for the Township for FY 2017-18

Category	Unit	Number of Consumers (Nos.)	Connected Load	Energy Sales (MUs)
DS - II	kW	32971	92959	100.29
DS - III	kW	12	723	1.34
DS - HT	kVA	5	4815	8.35
LTIS	HP	33	993	0.48
NDS	kW	1802	14100	18.18
HTS - 11 kV	kVA	16	5109	7.93
HT/LT Utilities	kW	656	29771	52.04
TOTAL		35495		188.61



Table 6: Actual No. of consumers, connected load, energy sales for the Township for FY 2018-19

Category	Unit	Number of Consumers (Nos.)	Connected Load	Energy Sales (MUs)
DS - II	kW	33595	94207	118.54
DS - III	kW	13	863	0.92
DS - HT	kVA	5	4815	6.41
LTIS	HP	33	993	0.45
NDS	kW	1828	13902	18.44
HTS - 11 kV	kVA	16	5109	8.54
HT/LT Utilities	kW	656	29771	56.27
TOTAL		36146	~	209.57

Table 9: Energy balance based on Actual data (MU)

Particulars	Unit	2016-17	2017-18	2018-19
Energy Sales - Township	MUs	187.44	188.61	209.57
Distribution Losses	%	40.54%	43.64%	32.66%
Distribution Losses	MUs	127.78	146.05	101.62
Total Energy Required for Township	MUs	315.22	334.66	311.19
Energy Sales - Plant	MUs	427.57	897.16	1116.54
Total Energy Required	MUs	742.79	1231.82	1427.73
Overall distribution loss for licensee	%	17.20%	11.86%	7.12%

Table 11: Power purchase for Township based on Actual data

Particulars	Unit	2016-17	2017-18	2018-19
Power Purchase - Township	MUs	315.22	334.66	311.19
Per unit power purchase cost	Rs/kWh	4.62	4.29	4.03
Power Purchase Cost - Township	Cr	145.78	143.62	125.44

Table 13: Employee Expenses based on Actual data

Particulars	(in ` Crore)		
	2016-17	2017-18	2018-19
Employee Expenses	8.90	8.21	7.90



Table 15: R&M Expenses based on Actual data (in ` Crore)

Particulars	2016-17	2017-18	2018-19
R & M Expenses	2.76	3.62	5.20

Table 17: A&G Expenses based on Actual data (in ` Crore)

Particulars	2016-17	2017-18	2018-19
A & G Expenses	2.37	2.48	2.6

Table 19: O&M Expenses based on Actual data (in ` Crore)

Particulars	2016-17	2017-18	2018-19
Employee Expenses	8.90	8.21	7.90
R & M Expenses	2.76	3.62	5.20
A & G Expenses	2.37	2.48	2.6
Total O&M expenses	14.03	14.31	15.7

Table 21: GFA based on Actual data (in ` Crore)

Particulars	2016-17	2017-18	2018-19
Opening GFA	18.58	20.62	43.21
Additional Capital Expenditure	2.04	22.59	1.28
Closing GFA	20.62	43.21	44.49

