

List of Abbreviations

Abbreviation	Description
A&G	Administrative and General
AAD	Advance Against Depreciation
ARR	Aggregate Revenue Requirement
COD	Commercial Operation Date
CWIP	Capital Work in Progress
FY	Financial Year
GCV	Gross Calorific Value
GFA	Gross Fixed Assets
GoI	Government of India
JSERC	Jharkhand State Electricity Regulatory Commission
kcal	Kilocalorie
kg	Kilogram
kWh	Kilowatt-hour
MAT	Minimum Alternative Tax
MCL	Mahanadi Coalfields Ltd. (IB Valley Coalfields)
ml	Millilitre
MT	Million Tonnes
MUs	Million Units
MW	Megawatt
O&M	Operations and Maintenance
PLF	Plant Load Factor
PPA	Power Purchase Agreement
R&M	Repair and Maintenance
RoE	Return on Equity
Rs.	Rupees
SBI	State Bank of India
SERC	State Electricity Regulatory Commission
SLM	Straight Line Method
TSL	Tata Steel Limited
WB	West Bokaro