प्रधान महालेखाकार (लेखापरीक्षा)
झारखण्ड का कार्यालय, राँची - 834002
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
JHARKHAND, RANCHI - 834002

संख्या: म.ले.(ले.प.)/EG-II/JUUNL/A/cs/
A-84A/2014-15/ 261
दिनांक: 29 .08.2018

सेवा में,

प्रबंध निदेशक
झारखण्ड उर्जा उत्पादन निगम लिमिटेड
अभियंत्रण भवन, एच.ई.सी
धुर्वा, रॉंची - 834004

विषय: 31 मार्च 2015 को समाप्त वर्ष के लिए झारखण्ड उर्जा उत्पादन निगम लिमिटेड के वित्तीय विवरणी (Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143(6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की पुनर्ईक्षित टिप्पणियॉं।

प्रसंग: **AG (Audit)/EG-II/JUUNL/A/cs/A-84A/2014-15/242-243 dated: 13.08.2018**

महोदय,

इस पत्र के साथ झारखण्ड उर्जा उत्पादन निगम लिमिटेड के वर्ष 31 मार्च 2015 को समाप्त वित्तीय विवरणी (Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143 (6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की **पुनर्ईक्षित** टिप्पणी संलग्न है।

इस पत्र की पावती की अभिस्वीकृति वांछित है।

संलग्नक: यथोपरि।

C. Nedunchezhian
सी नेडुन्चेलियन
महालेखाकार (लेखापरीक्षा)
झारखंड, रॉंची

दूरभाष / Telephone : 0651-2411670/2413690 फैक्स / Fax : 0651-2412517/2413701 ई-मेल / e-mail : agaujharkhand@cag.gov.in

"REVISED*"

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143 (6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENT OF JHARKHAND URJA UTPADAN NIGAM LIMITED, RANCHI FOR THE YEAR ENDED 31 MARCH 2015.

The preparation of Financial Statements of **Jharkhand Urja Utpadan Nigam Limited, Ranchi** for the year ended 31 March 2015 in accordance with financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the Company. The statutory auditor appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act is responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit report dated 19 July 2018 which supersedes their earlier Audit Report dated 30 May 2017.

I, on behalf of the Comptroller and Auditor General of India, have conducted the supplementary audit of the financial statements of Jharkhand Urja Utpadan Nigam Limited for the year ended 31 March 2015 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditor and is limited primarily to inquiries of the statutory auditor and company personnel and a selective examination of some of the accounting records.

In view of the revisions made in the statutory auditor's report, to give effect to some of my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditor's report under section 143(6)(b) of the Act.

For and on behalf of the
Comptroller & Auditor General of India

C. Nedunchezhian

Place: **Ranchi**
Date: 29-08-2018

(C. Nedunchezhian)
Accountant General (Audit)
Jharkhand, Ranchi

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* This supersedes our earlier comment issued vide this office letter no: AG (Audit)/EG-II/JUUNL/A/cs/A-84A/2014-15/242-243 dated: 13.08.2018 in light of the revised direction issued by C&AG office.

STATUTORY AUDIT REPORT

FOR THE ACCOUNTING YEAR

2014-2015

OF

JHARKHAND URJA UTPADAN NIGAM LIMITED

01, ENGINEERING BUILDING, H.E.C., DHURWA,
RANCHI, JHARKHAND-834004

BY
AUDITORS :

K PANDEYA AND CO
CHARTERED ACCOUNTANTS
102, SAHDEV ENCLAVE, NEAR RATU ROAD,
TELEPHONE EXCHANGE AND GOVT QUARTER,
RANCHI-834001 JHARKHAND

K. Pandeya & Co.
Chartered Accountants

102, Shahdeo Enclave, Near TV Station
Ratu Road, Ranchi-834001, (Jahrkhand)
Office : 0651-6999001
: 0651-2282656
Mobile : 094311-70139
E-mail : rch_manjeet4@yahoo.co.in
rchmanjeet1969@gmail.com

PAN No. : AAIFK8249B Service Tax No. : AAIFK8249BST001

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
JHARKHAND URJA UTPADAN NIGAM LIMITED.

Report on the Financial Statements

We have audited the accompanying financial statements of JHARKHAND URJA UTPADAN NIGAM LIMITED (hereinafter referred to as "Company") comprising of the Balance Sheet as at 31st March, 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the preparation of these financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the financial position, financial performance and cash flows in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit.

While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

K. Pandeya & Co. Ranchi Chartered Accountants

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in sub-paragraph (a) of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our qualified audit opinion on the financial statements.

Basis for Qualified Opinion

(I) Relevant matters on the basis of which report on financial statement has been qualified:

1. There is an agreement between irrigation department and JUUNL for sharing of maintenance expenses of getalshud dam by waterways department. In accordance to this agreement, payment of Rs 46.92 lakhs have been made to water ways department but details of actual expenditure borne by waterways department in this respect has not been found.

2. No appropriate provisions for storage loss (evaporation loss) of petrol and diesel kept at store have been made.

3. Service tax on reverse charge mechanism as per sec 68(2) of the Finance Act, 1994 has not been paid in case of payments made for legal charges, renting a motor cab, supply of manpower, works contract and security services.
   a)service tax on legal charges :- Rs 28,331/-
   b) service tax on renting of a motor cab :- Rs 2,49,768/-
   c) service tax on supply of manpower:- 4,62,164/-
   d) service tax on works contract:- 11,80,435/-
   e) service tax on security services:- 5,62,388/-

4. There is a debit balance in case of gratuity reserve and pension reserve amounting to Rs 1,29,34,048.00 and 5,23,13,065.00 respectively.

5. As per the trial balance and cash flow statement there is a closing cash balance of Rs 20,92,763/- which is not correct. Bank balance of Rs 18,11,622/- has also been included in cash balance instead of balance with bank.

6. Few staff related accounts are having **credit** balances. Most of these are being carried since a long time which should have been adjusted:-
   a) Festival advance:- Rs 8,266/-
   b) S.B.I loan:- Rs 2,64,000/-

7. There is a debit balance of staff related liabilities & provisions of Rs 74,75,952/-

8. Income Tax and Sales Tax which has been deducted by the entity is having **debit** balance:-
   a) Income Tax (staff):- Rs 3,474/-
   b) Sales Tax :- 25,033/-

9. There is an addition of Rs 0.30 lakhs in office equipments during the period but no depreciation has been charged on the same.

10. There is a temporary imprest of Rs 10,57,264.00 for which no details has been provided.

11. Various opening balances which were coming since long time has been transferred to Restructuring account.

12. Royalty charges amounting to Rs 5,15,573.00 and labour cess amounting to Rs 1,90,148.00 has been deducted but not been paid.

K. Pandeya & Co. Ranchi Chartered Accountants

13. Provision for service tax on audit fees has not been done.

14. Expenses done by JUVNL on behalf of JUUNL has been recognised on the basis of Dr/Cr note only received from them. But no supporting such as xerox bill etc has been attached.

15. TDS u/s 194C of Income Tax Act, 1961 @ 2% has been deducted instead of 1% in case of individuals.

16. Financial statement has not been filed to ROC for the financial year 2013-14.

17. Income tax return for the financial 2013-14 has not been filed.

18. There are balances under the head penalty for contractors, which if non refundable, should have been transferred to profit and loss account.

(II) And other relevant matters which were also qualified in our report of financial statements for the year ended 31st March 2014:-

1. No accounting policy has been adopted by the company.
2. Computation of revenue from operation has been done provisionally on the basis of approved tariffs for the F.Y 2012-13. As per the tariff provided, it has been found that there is no rate for energy charges. Tariff has been based only on annual fixed charge of the entity. Tariff should be so as to encourage competition, efficiency, good performance and optimum investments.
3. Non Current investment of Rs 2555.62 lakhs has been shown in the balance sheet. As per the information provided by the management it is the investment in two companies namely Patratu Energy Limited & Karanpura Energy Limited. It has been transferred from JSEB to JUUNL as per the transfer scheme. But no share certficates in the name of company has been found. If its a subsidiary then consolidation should have been done.
4. Contract of SRHP with BHEL is in dispute. For the same, there is a contingent liability which should have been provided for in the financial statements. It has been informed to us that all the details are with JUVNL so we were not able to check and quantify the same.
5. No fixed assets register has been maintained by the company. There are various assets with the company as shown in the balance sheet but no register for the same has been maintained. As per the resolution no. 9 passed in the second Board Meeting held on 08/01/2014 fixed assets register should have been maintained along with details of area and copy of basic records of title, etc
6. There are various idle land with the company in Sikidri but no records for the same has been maintained.
7. No internal audit or inspection are being conducted which should have been conducted keeping in view the necessity of the same.
8. As per AS-20, Restructuring account pending adjustment of Rs 3592.80 lacs, for which equity shares has not been allotted should have been considered while calculation of diluted EPS.
9. The opening balance amounting to Rs 3592.80 lakhs shown under restructuring account pending adjustment represents the amount of equity capital which has not been allotted till date.
10. No insurance for cash in hand has been undertaken till date.
11. Provision for deferred tax as per AS-22 has not been made and no schedules of depreciation as per Income Tax Act has been prepared.

K. ...ndeya & Co. Ranchi Chartered Accountants

12. As reported to us, SRHP is established to generate electricity only at the peak period i.e. 6 PM to 10 PM. Presently it has been observed that there is only one transmission line for transmission of electricity from the unit. But the same transmission line is being given by transmitting company to other private electricty generating company in lieu of transmitting charges. Because of which JUUNL is not able to generate electricity causing huge loss to the revenue.

13. As per information provided no record for valuation of inventory is maintained in the store. As per our present observations it has been observed that there are various scraps in the store for which valuations should have been done.

14. No tariff has been filed by the company with appropriate commission i.e. JSERC.

15. Though accounts are maintained on mercantile basis but various expenses are recognised on cash basis.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, Except for the effects of the matter described in the Basis for Qualified Opinion paragraph above, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2015, and their profit/loss and their cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, based on the comments in the auditors' reports of the company, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

As required by section 143(3) of the Act, we report that:

a) We have sought and, except for the possible effect of the matter described in sub-paragraph (b) of the Basis for Qualified Opinion above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.

b) In our opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph above, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches which are not visited by us)

c) Except for the matter described in sub-paragraph (b) of the Basis for Qualified Opinion paragraph above, the reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by us and have been properly dealt by us while preparing this report.

d) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account

e) In our opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph above, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f) The matters described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the Group.

Ranchi
Chartered Accountants

g) On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.

h) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

I) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i) Except for the possible effect of the matter described in sub-paragraph (b) of the Basis of Qualified Opinion above, the financial statements disclose the impact of pending litigations on the financial position of the Company

   ii) Except for the possible effect of the matter described in sub-paragraph (b) of the Basis of Qualified Opinion above, the Company has made provision in the financial statements , as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts

   iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company [or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which required to be transferred]

for **K PANDEYA AND CO**
Chartered Accountants

Place : **RANCHI**
Date : **30/05/2017**

MANJEET KUMAR VERMA
Partner
M.No 075926
102, SAHDEV ENCLAVE, NEAR RATU ROAD,
TELEPHONE EXCHANGE AND GOVT QUARTER,
RANCHI-834001 JHARKHAND

K. Pandeya & Co. Ranchi Chartered Accountants

ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of JHARKHAND URJA UTPADAN NIGAM LIMITED for the year ended 31st March, 2015.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has not maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

   (b) As explained to us, fixed assets have not been physically verified by the management at reasonable intervals. In our opinion and according to the information and explanations given to us, no fixed asset has been disposed of during the year and therefore does not affect the going concern assumption.

2. (a) As informed to us, inventories have not been physically verified during the year by the management at reasonable intervals.

   (b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are not reasonable nor adequate in relation to the size of the company and the nature of its business.

   (c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories but detailed records are not maintained.

3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act, 2013 except in few cases where petty expenses of PEL have been paid by JUUNL which has been shown as loans and advances in the books of JUUNL.

4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.

5. In our opinion and according to the information and explanations given to us company hasn't accepted any deposits, from the directives issued by the Reserve Bank of India and as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act,2013.

6. As per information & explanation given by the management, maintenance of cost records has been prescribed by the Central Government under clause (d) of sub-section (1) of section 148 of the Act but the prescribed accounts and records have not been made and maintained.

7. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities except in few cases which has been mentioned above in basis for qualifications paragraph.

   (b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.

(c) In our opinion company has transferred the amount which is required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act and rules made thereunder within time.

8. The Company have accumulated loss of Rs 1455.84 lakhs out of which loss incurred during the financial year covered by our audit is Rs 1184 lakhs.

9. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.

10. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.

11. In our opinion Terms Loans were applied for the purpose for which loans were obtained

12. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

for **K PANDEYA AND CO**
Chartered Accountants

Place : Ranchi
Date : 30/05/2017

MANJEET KUMAR VERMA
102, SAHDEV ENCLAVE, NEAR RATU ROAD, TELEPHONE EXCHANGE AND GOVT QUARTER, RANCHI-834001 JHARKHAND

K. Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
BALANCE SHEET AS AT 31st MARCH 2015

Rs. in lakh

	Particulars	Note No.	As at 31st March 2015	As at 31st March 2014
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' funds**			
(a)	Share capital	2	210.00	210.00
(b)	Reserves & surplus	3	(1,455.84)	-274.68
			-1,245.84	**-64.68**
(2)	Restructuring account pending adjustment	4	3,792.87	3,592.80
(3)	**Current liabilities**			
(a)	Trade payables	5	-	-
(b)	Other current liabilities	6	3,390.14	1,656.11
(c)	Short term provisions	7	-	-
			3,390.14	1,656.11
	TOTAL		**5,937.17**	**5,184.23**
II.	**ASSETS**			
(1)	**Non-current assets**			
(a)	Fixed assets			
(i)	Tangible assets	8	1,114.98	1,284.73
(b)	Non-current investment	9	2,555.62	2,555.62
			3,670.61	**3,840.35**
(2)	**Current assets**			
(a)	Inventories	10	157.14	264.75
(b)	Trade receivables	11	1,533.70	289.70
(c)	Cash & Cash Equivalents	12	103.76	152.65
(d)	Short-term loans and advances	13	675.59	203.68
(e)	Other current assets	14	-203.62	433.10
			2,266.57	**1,343.88**
	TOTAL		**5,937.17**	**5,184.23**
	Notes to the financial statements	20		
	Significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For K. Pandeya & Co.
Chartered Accountants

For

Chartered Accountants

(Firm Regn. No.........)

M. K. Verma
(Partner)
M. No. :- 075926

30/8/17

For and on behalf of the board

Finance Controller / CFO

Partner

M. No.

Company Secretary

Managing Director

Chairman

Place:-

Date:-

K. Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH 2015

Rs. in lakh

Particulars		Note No.	For the period ended on 31st March 2015	For the period ended on 31st March 2014
I.	**Revenue**			
(a)	Revenue from operations	15	1,244.00	289.70
(b)	Other income	16	5.10	0.81
	Total Revenue		**1,249.10**	**290.51**
II.	**Expenses:**			
(a)	Power Generation cost	17	46.92	40.00
(b)	Employee benefits expense	18	1,427.57	352.15
(c)	Depreciation & Amortisation expenses	8	170.05	40.22
(d)	Other expenses	19	788.56	132.82
	Total Expenses		**2,433.10**	**565.19**
III.	**Profit/(Loss) before exceptional and extraordinary items and tax (I-II)**		**(1,184.00)**	**(274.68)**
IV.	Exceptional items		-	
V.	**Profit/(Loss) before extraordinary items and tax (III-IV)**		**(1,184.00)**	**(274.68)**
VI.	Extraordinary items		2.84	-
VII.	**Profit/(loss) before tax tax (V-VI)**		**(1,181.16)**	**(274.68)**
VIII.	Tax expense			
(a)	Current Tax		-	
(b)	Deferred Tax		-	
IX.	**Profit/(loss) for the year (VII-VIII)**		**(1,181.16)**	**(274.68)**
X.	Basic and Diluted Earnings per equity share	20.6	(56.25)	(13.08)
	(Face value of Rs. 10/- each):			
	Notes to the financial statements	20		
	Significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For K. Pandeya & Co.
Chartered Accountants
For
Chartered Accountants
Firm Regn. No.............

M. K. Verma
(Partner)
M. No. :- 075926
30/8/17

For and on behalf of the board

Finance Controller / CFO

Partner
M. No.

Company Secretary

Managing Director

Chairman

Place:-
Date:-

K. Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH 2015

Rs. in lakh

Particulars	For the period ended on 31st March 2015
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before Tax as per Statement of Profit & Loss	(1,181.16)
Adjustments for :	
Depreciation	170.05
Interest Income	-
Interest Expenses	-
Operating Profit before Working Capital Changes	**(1,011.11)**
Adjustments for increase/decrease in:	
Inventories	107.61
Trade receivables	-1,244.00
Short term loans & advances	-471.91
Other current assets	636.72
Trade payable	-
Other current liabilities	1,934.10
Short term provisions	-
Cash generated from Operations	**(48.59)**
Taxes Paid	-
Net Cash generated from Operations	**(48.59)**
B. CASH FLOW FROM INVESTING ACTIVITIES	
Interest Income	-
Purchase of Fixed Assets & CWIP	(0.30)
Net Cash from Investing Activities	**(0.30)**
C. CASH FLOW FROM FINANCING ACTIVITIES	
Interest Expenses	-
Equity Capital	-
Net Cash from Financing Activities	**-**
Net Increase in Cash & Cash Equivalents (A+B+C)	**-48.89**
Cash and Cash Equivalents transferred	152.65
Closing balance of Cash and Cash Equivalents:	103.76
Consisting of:	
Cash in hand	20.93
Cash Imprests with Staff	10.57
-Balance with bank in deposit accounts	72.26
	103.76

As per our report of even date attached

For K. Pandeya & Co.
Chartered Accountants

For
Chartered Accountants
(Firm Regn. No...........)

M. K. Verma
(Partner)
M. No. :- 075926

30/8/17

For and on behalf of the board

Finance Controller / CFO

Partner
M. No.

Company Secretary

Managing Director

Chairman

K. Pandeya & Co. Ranchi Chartered Accountants

Place:-
Date:-

JHARKHAND URJA UTPADAN NIGAM LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015

Note 2 Share capital

Rs. in lakh

Particulars	As at 31st March 2015
(a) Authorised 60,00,00,000 Equity Shares of Rs.10 each	60,000.00
(b) Issued, subscribed and fully paid up 21,00,000 Equity Shares of Rs.10 each	210.00
Total	**210.00**

2.1 The Company has only one class of equity shares, having a par value of Rs. 10 per share. Each shareholder is eligible to one vote per share held and is entitled to receive dividend as declared from time to time.

2.2 Reconciliation of the number of shares outstanding: -

Rs. in lakh

Particulars	As at 31st March 2015	
	No. of shares	Amount
Add:- Shares issued during the period	2,100,000	210.00
Equity Shares at the end of the period	2,100,000	210.00

2.3 Details of shares held by the Jharkhand Urja Vikas Nigam Limited :-
100% Shares are issued in the name of Jharkhand Urja Vikas Nigam Limited and its nominees.

2.4 Details of the shares held by each shareholder holding more than 5% shares:-

Particulars	As at 31st March 2015	
	No. of shares	% held
Jharkhand Urja Vikas Nigam Limited	2,100,000	100.00%

Note 3 Reserves & surplus

Rs. in lakh

Particulars	As at 31st March 2015
Surplus in Statement of Profit & Loss	
Profit/(Loss) during the period as per Statement of Profit & Loss	(1,181.16)
	(1,181.16)
Less:- Appropriations during the period	-
Add:- Profit /loss Of privious year	-274.680
Closing Balance	(1,455.84)
Total	**(1,455.84)**

Note 4 Restructuring account pending adjustment

Rs. in lakh

Particulars	As at 31st March 2015
Restructuring account pending adjustment	3,792.87
Total	**3,792.87**

4.1 Restructuring account pending adjustment as on 31.03.2014 amounting to Rs.3592.80 lakhs represent the amount of equity capital to be allotted to the Jharkhand Urja Vikas Nigam Limited in terms of the Revised transfer scheme dated 20.11.2015 notified by the Govt. of Jharkhand. The shares will be allotted on completion of procedure.

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K. Pandeya & Co. Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015

Note 5 Trade payables

Particulars	Rs. in lakh As at 31st March 2015
Sundry Creditors:	
-Micro and Small Enterprises	-
-Others	-
Total	**-**

5.1 The Company has not received any intimation from "Suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence the Disclosure, if any, relating to amounts unpaid as at the year end together with interest paid/payable as required under the said Act has not been given.

Note 6 Other current liabilities

Particulars	Rs. in lakh As at 31st March 2015
Libilities for O.M.Suppliers/Works	917.46
Deposits and Retentions from Suppliers and Contractors	132.87
Electricity Duty & other Levies payable to Government	11.16
Other Liabilities and Provisions.	-
Remittance from Board	2,328.64
Total	**3,390.14**

Note 7 Short term provisions

Particulars	Rs. in lakh As at 31st March 2015
Staff related liabilities & provisions	-
Total	**-**

Note 9 Non current Investment

Particulars	Rs. in lakh As at 31st March 2015
Trade Investments, at cost	
Investments in subsidiaries	
Equity Shares of ………….(……….. No.of Rs.10 each fully paid up)	2,555.62
Total	**2,555.62**

Note 10 Inventories

Particulars	Rs. in lakh As at 31st March 2015
Materials Stock	157.14
Total	**157.14**

Note 11 Trade receivables

Particulars	Rs. in lakh As at 31st March 2015
Outstanding for a period upto six months from the date they are due for payment	
-Unsecured, Considered Good	1,533.70
Total	**1,533.70**

K. Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015

Note 12 Cash & Cash Equivalents

Particulars	Rs. in lakh As at 31st March 2015
Cash in Hand	
Cash Imprests with Staff	20.93
Balance with Banks:	10.57
In deposit accounts	72.26
Total	**103.76**

Note 13 Short term loans & advances

Particulars	Rs. in lakh As at 31st March 2015
Unsecured, considered good	
Advances for O & M Supplies/Works	
Loans and Advances to Staff	0.22
TDS	675.37
	-
Total	**675.59**

Note 14 Other current assets

Particulars	Rs. in lakh As at 31st March 2015
Other Claims and Receivables	-203.62
Total	**-203.62**

Note 15 Revenue from operations

Particulars	Rs. in lakh For the period ended on 31st March 2015
Revenue from sale of power (Revenue recognised on the basis of MYT order Approved by JSERC for FY 2012-13. Revenue billing has not been done yet)	1,244.00
Total	**1,244.00**

Note 16 Other Income

Particulars	Rs. in lakh For the period ended on 31st March 2015
Miscellaneous Receipts	5.10
Total	**5.10**

Note 17 Power generation cost

Particulars	Rs. in lakh For the period ended on 31st March 2015
Water and other direct costs	46.92
Total	**46.92**

K. Pandeya & Co.
Ranchi
Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015

Note 18 Employee benefit expense

Rs. in lakh

Particulars	For the period ended on 31st March 2015
Salaries, wages and benefits	1,256.74
Leave Salary Contribution	58.11
Staff Welfare Expenses	12.04
Terminal Benefits (Gratuity, Pension etc.)	100.07
Other	1
Total	**1,427.57**

Note 19 Other expenses

Rs. in lakh

Particulars	For the period ended on 31st March 2015
Repairs & Maintenance	
Plant and Machinary	195.39
Building	42.28
Civil Works	128.92
Line Cable Net Works	130.28
Vehicles	1.44
Office Equipment	1.89
Furniture	0.03
Hydrolic work	21.89
	522.11
Rent Rates & Taxes	41.32
Insurance	0.62
Telephone Charges,Postage telegram and telex charges.	7.36
Legal Charges	2.29
Audit Fee	1.70
Consultancy Charges	6.45
Conveyance & Travel	14.14
Fees & Subscription	0.94
Printing & Stationary	14.28
Advertisements	2.11
Electric Charges	0.17
Vehicle Running Expenses Petrol & Oil)	85.85
Entertainment Charges	3.67
Miscellaneous Expenses	85.56
	266.46
Total	**788.56**

Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015

Note 8 Fixed Assets

		GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
Sl.No.	Particulars	Balance Transferred by GoJ on 06.01.2014	Addition during the period	Deduction during the period	As at 31.03.2014	Balance Transferred by GoJ on 06.01.2014	Depreciation for the period	Adjustment or Deduction	As at 31.03.2014	As at 31.03.2014	Balance Transferred by GoJ on 06.01.2014
1	Land and land rights'	32.78	-	-	32.78	-	-	-	-	32.78	32.78
2	Building	545.68	-	-	545.68	491.11	-	-	491.11	54.57	54.57
3	Hydraulic Works	1,914.43	-	-	1,914.43	1,138.99	101.08	-	1,240.07	674.36	775.44
4	Others Civil Works	98.12	-	-	98.12	64.41	3.28	-	67.68	30.44	33.72
5	Plant and Machinery	1,077.31	-	-	1,077.31	761.28	56.88	-	818.17	259.15	316.03
6	lines cable & netwark	343.31	-	-	343.31	300.17	8.81	-	308.98	34.33	43.14
7	Vehicles	24.84	-	-	24.84	22.36	-	-	22.36	2.48	2.48
8	Furniture and Fixture	32.13	-	-	32.13	28.91	-	-	28.91	3.21	3.21
9	Office Equipments'	67.90	0.30	-	68.20	61.11	-	-	61.11	7.09	6.79
10	Capital spare at Generating Station	165.72	-	-	165.72	149.15	-	-	149.15	16.57	16.57
	TOTAL	4,302.22	0.30	-	4,302.52	3,017.49	170.05	-	3,187.54	1,114.98	1,284.73

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K. Pandeya & Co. Ranchi Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2015
Note 20 Other Notes

20.1 Commitments to the extent not provided for :
Estimated amount of contracts remaining to be executed on capital account and not provided for - **Rs. Nil**

20.2 **Contingent liabilities**

(a)	Claims against the company not acknowledged as Debt	Rs. NIL
(b)	Guarantees	Rs. NIL

20.3 The Company is operating in a single segment i.e. generation of power and is operating within India therefore no further disclosures are required as per Accounting Standard-17 on Segment Reporting.

20.4 In view of the nature of assets held by the company and the rate of depreciation charged thereon, in the opinion of the management no further provision for impairment of assets is necessary.

20.5 Disclosures as per Accounting Standard 18 - Related Parties
(a) No disclosures as regards related party relationships and transactions with subsidiaries is made in the financial statements as they are state-controlled enterprises.

(b) Key Managerial Personnel

The details of such key Management Personnel are as follows:

S. No.	Name	Designation	Date of Appointment	Date of Cessation	Remuneration Paid
1					
2					
3					
4					
5					

20.6 In terms of Accounting Standard 20 on "Earnings per Share" notified under the Companies Act 1956 Earning per share (Basic & Diluted) is worked out as follows: -

S. No.	Particulars	For the period ended on 31st March 2015
1	Nominal Value of share (Rs.)	10
2	Number of Equity shares (No.)	2,100,000
3	Net Profit after tax (Rs. in Lakhs)	(1,181.16)
4	Basic Earning per share (Rs.)	(56.25)
5	Diluted Earning per share (Rs.)	(56.25)

20.7 **Transactions in foreign currency -**
(i) Income in foreign currency-Rs.Nil
(ii) Expenditure in foreign currency-Rs.Nil

20.8 In the opinion of the management the value of current assets loans and advances on realization in the ordinary course of business will not be less than the value at which these are stated in the Balance Sheet as at March 31, 2014.

20.9 The accounts of the company have been prepared from the date of incorporation to 31st March 2014. This being the first financial year of the company, previous year figures are not applicable. Figures have been rounded off to the nearest rupees unless otherwise stated.

For K. Pandeya & Co.
Chartered Accountants
As per our report of even date attached
For
Chartered Accountants
(Firm Regn. No.........)

M. K. Verma
(Partner)
M. No. :- 075926
Partner
M. No.

Place:-
Date:- 30/9/17

For and on behalf of the board

Company Secretary

Managing Director

Finance Controller / CFO

Chairman

K. Pandeya & Co.
Ranchi
Chartered Accountants

JHARKHAND URJA UTPADAN NIGAM LIMITED

SL.No.	A/C CODE	ACCOUNTING HEAD	Sch	Total JUUNL					
				Opening Balance		From 1st April.'14 to 31 Mar. 2015		Closing Balance	
			CAG	DR.	Cr	DR.	Cr	DR.	Cr
						4			
1	10.100	Land and land rights'	19	3,278,134.00	0.00	0.00	0.00	3278134.00	0.00
2	10.200	Building	19	54,567,795.00	0.00	0.00	0.00	54567795.00	0.00
4	10.300	Hydraulic Works	19	191,443,339.00	0.00	0.00	0.00	191443339.00	0.00
6	10.400	Others Civil Works	19	9,812,264.00	0.00	0.00	0.00	9812264.00	0.00
8	10.500	Plant and Machinery	19	107,731,242.00	0.00	0.00	0.00	107731242.00	0.00
10	10.600	Lines and Cable Net Work	19	34,330,924.00	0.00	0.00	0.00	34330924.00	0.00
12	10.700	Vehicles	19	2,484,125.00	0.00	0.00	0.00	2484125.00	0.00
13	10.800	Furniture and Fixture	19	3,212,557.00	0.00	0.00	0.00	3212557.00	0.00
14	10.900	Office Equipments'	19	6,789,823.00	0.00	30,000.00	0.00	6819823.00	0.00
19	11.300	Capital spare at Generating Station	19	16,571,994.00	0.00	0.00	0.00	16571994.00	0.00
24	77.000	Dep on Building	19-1	0.00	49,111,016.00	0.00	0.00	0.00	49111016.00
25	77.000	Dep on Hydraulic Works	19-1	0.00	113,899,223.00	0.00	10,108,208.00	0.00	124007431.00
26	77.000	Dep. on Others Civil Works	19-1	0.00	6,440,707.00	0.00	327,730.00	0.00	6768437.00
27	77.000	Dep. on Plant and Machinery	19-1	0.00	76,128,317.00	0.00	5,688,210.00	0.00	81816527.00
28	77.000	Dep. on Lines and Cable Net Work	19-1	0.00	30,017,208.00	0.00	880,624.00	0.00	30897832.00
29	77.000	Dep. on Vehicles	19-1	0.00	2,235,713.00	0.00	0.00	0.00	2235713.00
30	77.000	Dep. on Furniture and Fixture	19-1	0.00	2,891,301.00	0.00	0.00	0.00	2891301.00
31	77.000	Dep on Office Equipments'	19-1	0.00	6,110,841.00	0.00	0.00	0.00	6110841.00
34	77.000	Dep on Capital spare at Generating Station	19-1	0.00	14,914,795.00	0.00	0.00	0.00	14914795.00
46	20.100	Investment against COAL BLOCK	25	255,562,267.00	0.00	0.00	0.00	255562267.00	0.00
57	22.600 to 22.619	Stock of Materials at construction Stock (Capital) *	26 (a)	7,780,744.00	0.00	0.00	7,780,744.00	0.00	0.00
59	22.620 to 22.630	Stock of Materials at other site Stock (O&M)*	26 (a)	18,694,370.00	0.00	0.00	2,980,717.00	15713653.00	0.00
82	23.100	Sundry Debtors for Sale of power*	26(b)	28,969,863.00	0.00	124,400,000.00	0.00	153369863.00	0.00
99		Closing Balance Cash	26(c)	614,353.00	0.00	2,092,763.00	614,353.00	2092763.00	0.00
106		Temporary Imprest	26(c)	3,344,043.00	0.00	0.00	2,286,779.00	1057264.00	0.00
109	24.300 & 24.400	Closing Balance (Bank)	26(c)	11,306,485.00	0.00	7,225,975.00	11,306,485.00	7225975.00	0.00
117		Remitance from Board's HQ	26(c)	0.00	63,380,043.00	17,030,562.00	186,514,401.00	0.00	232863882.00
121		Advance to Suppliers	26(d)	6,339,193.00	0.00	21,871.00	6,339,193.00	21871.00	0.00
131	27.100 & 27.200	T.A. Advance	26(d)	167,867.00	0.00	185,000.00	26,603.00	326264.00	0.00
132		Pay Advance	26(d)	0.00	375,333.00	470,343.00	0.00	95010.00	0.00
133		Festival Advance	26(d)	54,334.00	0.00	0.00	62,600.00	0.00	8266.00
134		Car Advance	26(d)	0.00	68,051.00	68,051.00	0.00	0.00	0.00
135		Motor Cycle Advance	26(d)	0.00	1,230.00	1,230.00	0.00	0.00	0.00
137	0.000	Advance for other conveyance	26(d)	29,661.00	0.00	0.00	29,661.00	0.00	0.00
138		House Building	26(d)	0.00	76,116.00	76,116.00	0.00	0.00	0.00
140		Medical Advance	26(d)	118,371.00	0.00	65,000.00	0.00	183371.00	0.00
141		Marriage Advance	26(d)	28,460.00	0.00	0.00	28,460.00	0.00	0.00
142		Arrear Pay in advance.	26(d)	306,480.00	0.00	0.00	306,480.00	0.00	0.00
145		Temporary Advance.	26(d)	0.00	0.00	94,500.00	0.00	94500.00	0.00

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152		Other Advance	26(d)	0.00	4,525.00	4,525.00	0.00	0.00	0.00
179		Others (to be Specified)	26(e)	63,428,500.00	0.00	0.00	63,428,500.00	0.00	0.00
183		Revenue Arrear Kept in Abeyance/Board restructuring for pending adjustment	26(e)	0.00	0.00	77,913,038.00	677,336.00	77235702.00	0.00
184		Board Current Account	26(e)	0.00	20,118,725.00	0.00	97,160,578.00	0.00	117279303.00
186	24.602	Transfer Within Circle & Board	26(e)	0.00	0.00	0.00	0.00	0.00	0.00
187		Inter Unit Adjustment Account	26(e)	146,066,076.00	126,384,672.00	103,170,946.00	103,170,946.00	19681404.00	0.00
245	43.1 to 43.3	Liabilities for O.M.Suppliers/Works*	28	0.00	78,446,692.00	0.00	17,544,658.00	0.00	95991350.00
248		O/S Liability for O.M.Works	28	0.00	9,245,517.00	13,490,674.00	0.00	4245157.00	0.00
250	44.1 to 44.4	**Staff related Liabilities & Provision(Leave Encashment)**	28	0.00	202,189.00	8,544,382.00	866,241.00	7475952.00	0.00
253		S.B.I.Loan	28	0.00	6,000.00	270,000.00	0.00	264000.00	0.00
255		Employees Contribution to Family Pension/EPF	28	102,027.00	0.00	0.00	350,946.00	0.00	248919.00
256		Board's Contribution to E.P.F	28	0.00	0.00	0.00	461,713.00	0.00	461713.00
257		R.P.F Commissioners (Employees)	28	0.00	0.00	479,250.00	0.00	479250.00	0.00
267		O.S.Liabilities for Establishment	28	0.00	891,204.00	0.00	33,352.00	0.00	924556.00
269		Officers Welfare Fund	28	0.00	0.00	0.00	500.00	0.00	500.00
270		GPF Adv	28	0.00	0.00	0.00	0.00	0.00	0.00
271		G.P.F Board	28	5,952,406.00	0.00	13,111,635.00	23,178,762.00	0.00	4114721.00
272		C.P.F.Employees' Contribution	28	0.00	18,000.00	0.00	30,000.00	0.00	48000.00
273		C.P.F.Board's Contribution	28	0.00	13,416.00	0.00	22,360.00	0.00	35776.00
274		Salary Payable	28	0.00	4,198,810.00	583,172.00	0.00	0.00	3615638.00
275		Income Tax (Staff)	28	16,813.00	0.00	0.00	13,339.00	3474.00	0.00
276		P.L.I.& L.I.P.	28	0.00	145,718.00	0.00	34,951.00	0.00	180669.00
286		**Gratuity Reserve**	28	3,473,516.00	325,353.00	11,222,857.00	1,436,972.00	12934048.00	0.00
287		**Pension Reserve**	28	10,670,449.00	793,981.00	45,943,336.00	3,506,739.00	52313065.00	0.00
288		Un-Paid Wages/Salary	28	0.00	122,785.00	0.00	355,638.00	0.00	478423.00
289		**Group Saving Scheme**	28	325,764.00	0.00	3,168,656.00	0.00	3494420.00	0.00
296		Security Deposit from Contractors	28	0.00	6,760,018.00	500,313.00	0.00	0.00	6259705.00
297		Keep Back deposit.	28	0.00	6,703,577.00	141,161.00	0.00	0.00	6562416.00
299		Penalty Keep Back./earnest money	28	0.00	337,173.00	0.00	0.00	0.00	337173.00
301		Penalty for Contractors	28	0.00	123,452.00	0.00	4,441.00	0.00	127893.00
305		Electricity Duty/Suspens /Labour case	28	0.00	30,972.00	0.00	159,176.00	0.00	190148.00
319		ROYALTY Charges.	28	0.00	436,612.00	0.00	78,961.00	0.00	515573.00
325		Misc. Deposit.	28	0.00	81,787.00	0.00	0.00	0.00	81787.00
326		Security Deposit from Staff.	28	0.00	8,751.00	0.00	0.00	0.00	8751.00
329		Income Tax From Contractor (Source)	28	33,850.00	0.00	0.00	77,704.00	0.00	43854.00
331		Sales Tax	28	87,122.00	0.00	0.00	62,089.00	25033.00	0.00
333		**Other Liabilities /audit fee**	28	0.00	152,081.00	152,081.00	310,000.00	0.00	310000.00
		Issued & Subscribed capital(2100000 equity share of Rs.10 each)		0.00	21,000,000.00	0.00		0.00	21000000.00
		Restructuring account - against issued of share capital		0.00	359,279,843.00	0.00	20,007,173.00	0.00	379287016.00
435		Assets and Liabilities Reconciliation A/c	B/S	0.00	0.00	0.00	0.00	0.00	0.00
436		Net Revenue Appropriation Accounts.*	St-II	0.00	0.00	0.00	0.00	0.00	0.00
437		Net Revenue Appropriation Accounts.*	St-II	27,467,940.00	0.00	0.00	0.00	27467940.00	0.00
446		Bulk supply (Inter state/ Distribution company)	1	0.00	0.00	0.00	124,400,000.00	0.00	124400000.00
463		Miscellaneous Receipt.	5	0.00	0.00	0.00	509,975.00	0.00	509975.00
499		Cost of Water	7	0.00	0.00	4,692,000.00	0.00	4692000.00	0.00

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508	74.100	R & M to Plant and Machinery	8	0.00	0.00	19,538,806.00	0.00	19538806.00	0.00
509	74.200	Building	8	0.00	0.00	4,227,715.00	0.00	4227715.00	0.00
510	74.300	Civil Works	8	0.00	0.00	12,891,976.00	0.00	12891976.00	0.00
511	74.400	Hydraulic Works	8	0.00	0.00	2,189,011.00	0.00	2189011.00	0.00
512	74.500	Line Cable Net Works	8	0.00	0.00	13,027,876.00	0.00	13027876.00	0.00
513	74.600	Vehicles	8	0.00	0.00	143,523.00	0.00	143523.00	0.00
514	74.700	Furniture and Fixture	8	0.00	0.00	3,400.00	0.00	3400.00	0.00
515	74.800	Office Equipment	8	0.00	0.00	188,644.00	0.00	188644.00	0.00
516	75.100	Salaries (With Detail)	9	0.00	0.00	61,462,227.00	0.00	61462227.00	0.00
517	75.200	Over Time	9	0.00	0.00	346,309.00	0.00	346309.00	0.00
518	75.300	Dearness Allowance (With Detail)	9	0.00	0.00	55,597,423.00	0.00	55597423.00	0.00
520		House Rent Allowance	9	0.00	0.00	4,554,472.00	0.00	4554472.00	0.00
521		City Allowance	9	0.00	0.00	175,159.00	0.00	175159.00	0.00
523		Medical Allowance	9	0.00	0.00	273,281.00	0.00	273281.00	0.00
524		Cash Allowance	9	0.00	0.00	4,411.00	0.00	4411.00	0.00
525		Conveyance Allowance/transportation Allowance	9	0.00	0.00	963,459.00	0.00	963459.00	0.00
527		Compensatory allowance	9	0.00	0.00	80,796.00	0.00	80796.00	0.00
529		Other Allowances (to be Specified)	9	0.00	0.00	196,435.00	0.00	196435.00	0.00
531	75.611	Medical Expenditure (Re-imbursement)	9	0.00	0.00	1,916,342.00	0.00	1916342.00	0.00
533	75.617	Earned Leave Encashment	9	0.00	0.00	5,811,472.00	0.00	5811472.00	0.00
534	75.629	Payment Under Workmen Compensation Act	9	0.00	0.00	61,263.00	0.00	61263.00	0.00
535	75.700	Staff Welfare Expenses	9	0.00	0.00	14,978.00	0.00	14978.00	0.00
536		Uniform.& Livery Expenses	9	0.00	0.00	12,865.00	0.00	12865.00	0.00
537		Funeral	9	0.00	0.00	2,306.00	0.00	2306.00	0.00
538		Medical Expenses	9	0.00	0.00	44,510.00	0.00	44510.00	0.00
539		Canteen Expenses	9	0.00	0.00	1,144,485.00	0.00	1144485.00	0.00
544		Others (to be Specified)	9	0.00	0.00	88,093.00	0.00	88093.00	0.00
546		P.F.Board's Contribution	9	0.00	0.00	656,797.00	0.00	656797.00	0.00
547		F.T.E Board's Contribution	9	0.00	0.00	570,485.00	0.00	570485.00	0.00
548		Super annuation board contribution [Pension]	9	0.00	0.00	6,227,574.00	0.00	6227574.00	0.00
549		Gratuity	9	0.00	0.00	2,551,900.00	0.00	2551900.00	0.00
556	76.101 to 76.102	Rent Rates & Taxes	10	0.00	0.00	4,132,415.00	0.00	4132415.00	0.00
557	76.104 to 76.106	Insurance	10	0.00	0.00	61,988.00	0.00	61988.00	0.00
558	76.111 to 76.113	Telephone Charges,Postage,telegram & Telex chgs.	10	0.00	0.00	735,663.00	0.00	735663.00	0.00
559	76.121	Legal Charges.	10	0.00	0.00	229,212.00	0.00	229212.00	0.00
560	76.122	Audit Fees'	10	0.00	0.00	170,000.00	0.00	170000.00	0.00
561	76.123	Consultancy Charges	10	0.00	0.00	645,024.00	0.00	645024.00	0.00
564	76.131 to 139	Conveyance & Travel (Details as under)	10	0.00	0.00	96,519.00	0.00	96519.00	0.00
566		Traveling Expenses	10	0.00	0.00	1,317,309.00	0.00	1317309.00	0.00
567		Vehicle Running Expenses Petrol & Oil)	10	0.00	0.00	3,533,041.00	0.00	3533041.00	0.00
569		Hired Vehicles	10	0.00	0.00	5,051,948.00	0.00	5051948.00	0.00
571	76.151	Fees & Subscription	10	0.00	0.00	94,043.00	0.00	94043.00	0.00
572	76.152	Books & Periodicals	10	0.00	0.00	58,518.00	0.00	58518.00	0.00
573	76.153	Printing & Stationary	10	0.00	0.00	1,427,840.00	0.00	1427840.00	0.00

K. Pandeya & Co. Ranchi Chartered Accountants

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574	76.155	Advertisements.	10	0.00	0.00	210,934.00	0.00	210934.00	0.00
576	76.158	Electric Charges (Refer Note To Sch-26(b)	10	0.00	0.00	17,173.00	0.00	17173.00	0.00
577	76.162	Entertainment Charges	10	0.00	0.00	366,858.00	0.00	366858.00	0.00
578	76.190	Miscellaneous Expenses (Details as under)	10	0.00	0.00	1,321,271.00	0.00	1321271.00	0.00
581		Home Guard	10	0.00	0.00	7,154,568.00	0.00	7154568.00	0.00
588	76.220	Other Freight	10	0.00	0.00	21,240.00	0.00	21240.00	0.00
597	77.100	Depreciation	11	0.00	0.00	17,004,772.00	0.00	17004772.00	0.00
640		Apportionment of Overhead exps of Common units & A.B(PTPS)	Sch-9&10	0.00	19,681,404.00	19,681,404.00	0.00	0.00	0.00
641		Apportionment of Overhead exps of Common units & A.B	Sch-9&10	0.00	0.00	103,170,946.00	103,170,946.00	0.00	0.00
642	65.100	Income Relating to previous years	18	0.00	0.00	0.00	0.00	0.00	0.00
643	83.100	Prior Period Expenses/ Losses	18	0.00	0.00	22,391,173.00	22,676,045.00	0.00	284872.00
644	77.720	Write off deficits of Fixed Assets observed upon physical verification	11	0.00	0.00	0.00	0.00	0.00	0.00
645									
645				1,021,163,151.00	1,021,163,151.00	819,011,289.00	819,011,289.00	1,314,924,772.00	1,314,924,772.00

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K. Pandeya & Co. Ranchi Chartered Accountants

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