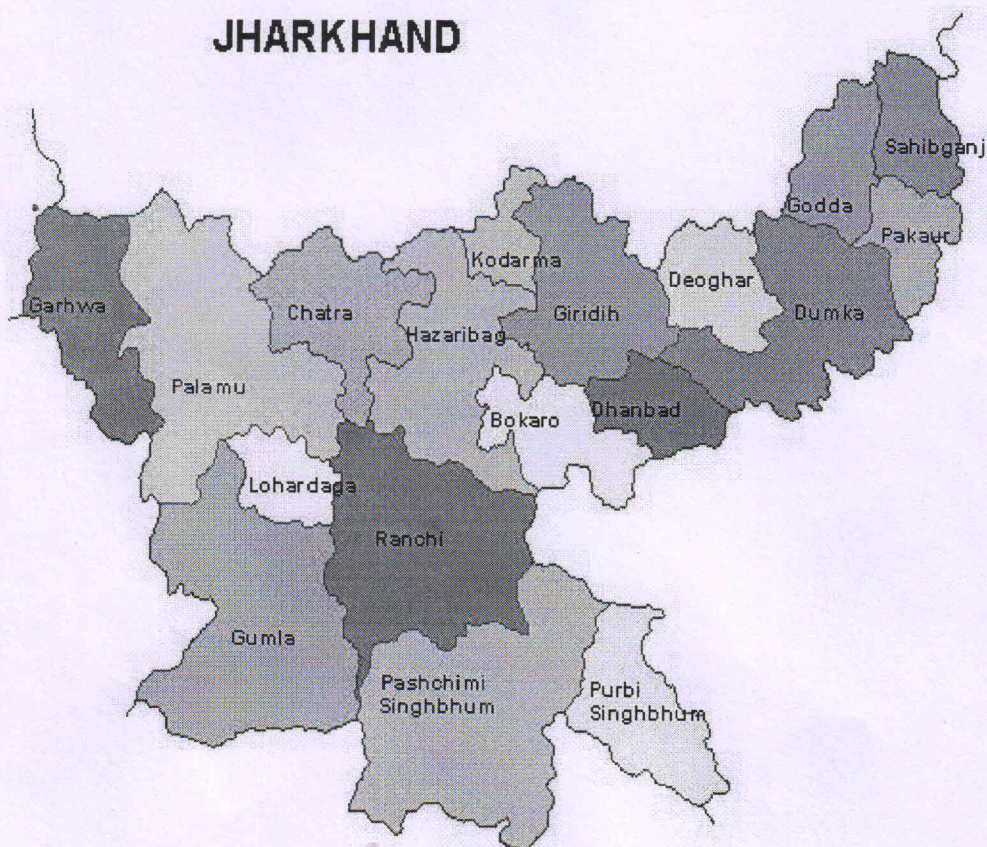


JHARKHAND URJA SANCHARAN NIGAM LIMITED

(State Transmission Utility of Jharkhand)

**Review Petition for Review of Hon'ble Jharkhand Electricity Regulatory Commission's
Order dated 30.12.2020 on True Up for FY 2015-16 & FY 2016-17 for Jharkhand Urja
Sancharan Nigam Ltd (JUSNL)**

JHARKHAND



20

HA

CU

B

**BEFORE THE JHARKHAND STATE ELECTRICITY
REGULATORY COMMISSION**

At its office at Jharkhand State Electricity Regulatory Commission (JSERC)
Jharkhand State Housing Board HQ (Old Building), 1st Floor, Harmu Housing Colony, Ranchi-834002 .

FILING NUMBER:

CASE NUMBER:

IN THE MATTER OF:

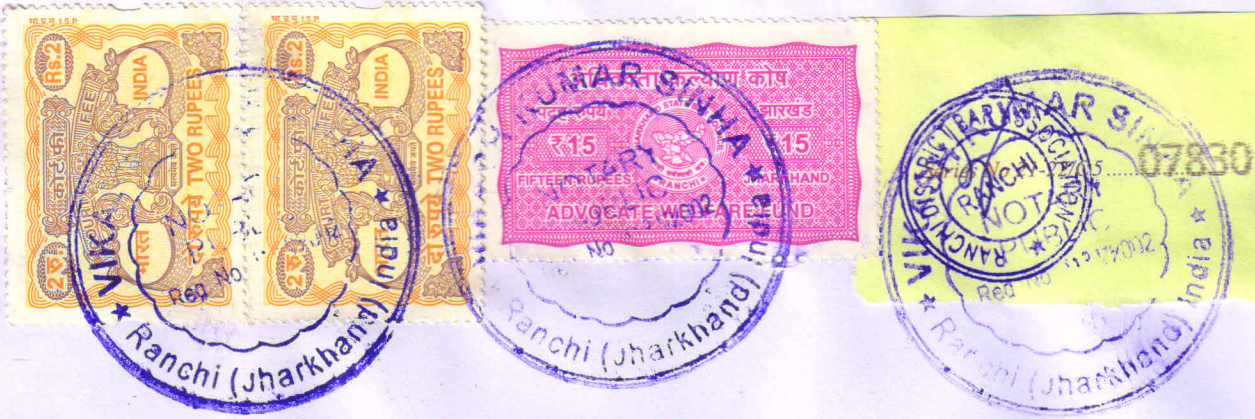
Review of Hon'ble Jharkhand Electricity Regulatory Commission's Order dated 30.12.2020, (hereinafter referred as 'Order') on True-Up for FY 2015-16 and FY 2016-17 for Jharkhand Urja Sancharan Nigam Limited (JUSNL) under the JSERC (Conduct of Business) Regulations, 2016 and other enabling provisions.

AND

IN THE MATTER OF:

JHARKHAND URJA SANCHARAN NIGAM LTD. (hereinafter referred to as "JUSNL" or erstwhile "JSEB-Transmission function" which shall mean for the purpose of this petition the Licensee), having its registered office at KUSAI COLONY, DORANDA, RANCHI.

..... Petitioner



I, Shyam Mahali, Son of Late Dasmah Mahali, Aged 47 years Residing at Namkum, Ranchi, Police Station – Namkum, District–Ranchi (Jharkhand), do hereby solemnly affirm and declare as under : -

- (1) THAT I am presently working as General Manager (Commercial & Regulatory Affairs) Jharkhand Urja Sancharan Nigam Ltd, (JUSNL) Kusai Colony, Doranda, Ranchi and duly authorized to file this petition and swear in the affidavit.
- (2) THAT I solemnly affirm at Ranchi on this day 30th Day of March 2022 that the contents of this petition are true to my knowledge and I believe that no part of it is false and no material has been concealed therefrom. The statement made in this petition are true to my knowledge and are either based on information derived from the records of the case which I believe to be true or by way of submissions to the Hon'ble Commission.

Verified at Ranchi on 30th Day of March, 2022.

The deponent who has been
Identified by Shri
..... (Advocate), Ranchi
affirmed/ declared that the
statements made above are true to
the best of his knowledge and belief.

Shri
Deponent
Identified by me.



Shri
Signature Attested on
Identification of Lower

BEFORE THE JHARKHAND ELECTRICITY REGULATORY COMMISSION, RANCHI

IN THE MATTER OF:

Review of Hon'ble Jharkhand Electricity Regulatory Commission's Order dated 30.12.2020, (hereinafter referred as 'Order') on True-Up for FY 2015-16 and FY 2016-17 for Jharkhand Urja Sancharan Nigam Limited (JUSNL) under the JSERC (Conduct of Business) Regulations, 2016 and other enabling provisions

AND

IN THE MATTER OF:

JHARKHAND URJA SANCHARAN NIGAM LTD. (hereinafter referred to as "JUSNL" or erstwhile "JSEB-Transmission function" which shall mean for the purpose of this petition the Licensee), having its registered office at Kusai Colony, Doranda, Ranchi.

..... Petitioner

The Petitioner respectfully submits as under:

1. Jharkhand Urja Sancharan Nigam Ltd. (herein after to be referred to as "JUSNL" or "the Petitioner" has been incorporated on 23rd October 2013 with the Registrar of Companies, Jharkhand, Ranchi and has obtained Certificate of Commencement of Business on 28th November 2013. The Petitioner is a Company constituted under the provisions of Government of Jharkhand, General Resolution as notified by transfer scheme vide notification no. 8, dated 6th January 2014.
2. JUSNL had filed a True-up Petition before the Hon'ble Jharkhand State Electricity Regulatory Commission for approval of the True-Up for the FY 2015-16 and FY 2016-17 as per the Electricity Act, 2003 and as per the provisions of the Terms and Conditions for JSERC Transmission Tariff Regulations.
3. Hon'ble Jharkhand Electricity Regulatory Commission has on 30.12.2020 issued its Order on the aforesaid Jharkhand Urja Sancharan Nigam Limited (JUSNL)'s True-Up Petition for FY 2015-16 and FY 2016-17.

4. The Petitioner has analysed the Order given by the Hon'ble Commission and based on our understanding, the Petitioner believes that certain aspect in the True-Up Order is not in line with the intent of the Regulations and ought to be reviewed.

5. By means of this Petition, the Petitioner is submitting its observations on the aforesaid points which needs to be reviewed in line with the provisions of the Regulations and prudent industry practices. The submissions are provided in the following paragraphs.

Power of the Commission to Review its decisions

6. The Petitioner submits that Regulation 41.1 of JSERC (Conduct of Business) Regulations, 2016 provides the power to this Hon'ble Commission to review its orders. The relevant excerpts of the regulations are reproduced below for reference:

"A41: REVIEW OF THE DECISIONS, DIRECTIONS AND ORDERS

41.1 The Commission may at any time, on its own motion, or on an application of any of the person(s) or parties concerned, within 30 days of the making of such decision, directions or order, review such decision, directions or orders and pass such appropriate orders as the Commission deem fit.

Provided that power to review by the Commission on its own motion under this clause may be exercised only for correction of clerical or arithmetical mistakes arising from any accidental slip or omission..."

7. Jharkhand State Electricity Regulatory Commission's (Conduct of Business) Regulations, 2016 provide for a time period of 30 days from the Order within which Jharkhand Urja Sancharan Nigam Limited (JUSNL) can file for the Review Petition against the Order.

8. Jharkhand Urja Sancharan Nigam Limited (JUSNL) had vide letter no. 30 dated 16.03.2022 requested for an additional time period upto 31th May, 2022 for filing aforesaid Review Petition. Jharkhand Urja Sancharan Nigam Limited (JUSNL) is hereby submitting the Review Petition within the additional time sought.

Facts of the Case

A. Capital Expenditure and Capital Works in Progress during the Year

9. The Hon'ble Commission has in the Order not discussed about the addition to CWIP or capital expenditure during the year for FY 2015-16 and FY 2016-17 in its Order dated 30.12.2020.

10. Before proceeding further, the Petitioner would like to most humbly submit that the CWIP has not been completely represented under the corresponding line item in its Accounts for the respective years. As per generally accepted accounting principles, loans and advances, capital advances, advances to suppliers and stocks of material at capital site are considered part of Capital Work in Progress. In the Annual Accounts for FY 2015-16 and FY 2016-17, CWIP has been listed under four-line items which can be traced back from the Transfer Scheme:

- i. Capital Works in Progress (the same has been detailed under Note No. 13 in Audited Accounts for FY 2015-16 and FY 2016-17)
- ii. Long - term loans and advances under the sub - item - "Capital Advances" (the same has been detailed under Note No. 15 in Audited Accounts for FY 2015-16 and FY 2016-17)
- iii. Short - term loans and advances under the sub - item - "Advance to Suppliers" (the same has been detailed under Note No. 21 in Audited Accounts for FY 2015-16 and Note No. 18 in Audited Accounts for FY 2016-17)
- iv. Inventories under the sub item - Stock of Materials at Construction Site (Capital) (the same has been detailed under Note No. 18 in Accounts for FY 2015-16 and Note No. 17 in Accounts for FY 2016-17)

11. The above submission was also made during the processing of the Review Petition filed against True-Up Order for FY 2013-14 and FY 2014-15. The Hon'ble Commission in the Review Order dated 03.12.2020 also accepted the plea of the Petitioner and found it prudent to allow this as per the Audited Annual Accounts for respective years.

12. This incomplete capturing of CWIP under the line item "CWIP" in the Accounts has led to the same being "under- submitted" in the True Up Petition. The Petitioner would like to correct the same in this Review Petition as detailed in the following Table.

Particulars	FY 2015-16 (Audited)			FY 2016-17 (Audited)		
	Opening	Addition	Closing	Opening	Addition	Closing
Capital Expenditure	2,105.15	750.75	2,855.90	2,855.90	274.49	3,130.39
Capitalization	1,055.08	298.89	1,353.97	1,353.97	43.31	1,397.28
Capital Work in Progress	1,050.07*	451.87	1,501.94	1,501.94	231.18	1,733.12
Asset Capital Work in Progress		227.49			157.39	
Capital Advances		- 0.05			0.00	
Advance to Suppliers		221.29			71.08	
Stock of Materials at Site		3.14			2.71	

* As per Audited Accounts, the figure is Rs. 1038.60 Crore. However, an amount of Rs. 11.57 Crore is added to the same which was not capitalised during FY 2014-15 and was left in closing CWIP for FY 2014-15. Hence Rs. 1050.07 Crore is the same amount which the Commission allowed as closing CWIP for FY 2014 -15 in its Order of Review Petition for True UP for FY 2013 -14 and FY 2014-15 dated December 03, 2020.

13. The Petitioner hereby requests the Hon'ble Commission to kindly approve the "Capital Expenditure during the Year" for FY 2015-16 and FY 2016-17 as per the above submission.

B. Capitalisation during the year / Addition to GFA

14. The Petitioner had claimed the capitalisation of INR 298.89 Crore and INR 43.31 Crore during the year for FY 2015-16 and FY 2016-17 in line with the annual audited accounts. The Hon'ble Commission vide its letter dated 05.12.2018 directed the Petitioner to submit the scheme wise detail of capitalization for FY 2015-16 and FY 2016-17. In compliance to Commission's direction, the Petitioner submitted the scheme wise details of capitalization vide its letters dated 10.05.2019 and 05.12.2019.

15. The Hon'ble Commission scrutinized the detail submitted by the Petitioner and disallowed INR 0.64 Crore for FY 2015-16 and INR 0.70 Crore for FY 2016-17 in its Order dated 30.12.2020 in view of absence of supporting documents.

Gross Fixed Asset approved in True-Up Order (INR Cr.)

Particulars	FY 2015-16			FY 2016-17		
	Tariff Order	Petition	Approved	Tariff Order	Petition	Approved
Opening Gross Fixed Asset	785.84	1066.54	1055.08	1190.76	1365.43	1353.33
Capitalisation during FY	404.92	298.89	298.25	127.14	43.31	42.61
Closing GFA	1190.76	1365.43	1353.33	1317.90	1408.74	1395.94

16. The Petitioner hereby requests the Hon'ble Commission to allow submission of details of capitalisation of INR 298.89 Crore and INR 43.31 Crore during the year for FY 2015-16 and FY 2016-17 in line with the annual audited accounts.

17. It is to be noted that details of capitalisation are not directly maintained at the head quarters of JUSNL. It is being compiled while preparing the annual accounts for the year. Collection of information regarding the capitalisation at various filed units requires meticulous effort and is a time-consuming exercise. Any disallowance of capitalisation shall have direct impact on the tariff of the Petitioner and shall lead to under recovery.

18. Therefore, in view of the above, the Hon'ble Commission is requested to consider the details provided as **Annexure-I** of this Petition and approve capitalisation of INR 298.89 Crore and INR 43.31 Crore for FY 2015-16 and FY 2016-17 respectively in line with the annual audited accounts.

Proposed Gross Fixed Asset (INR Cr.)

Particulars	FY 2015-16			FY 2016-17		
	Petition	Approved	Plea as per Review Petition	Petition	Approved	Plea as per Review Petition
Opening Gross Fixed Asset	1066.54	1055.08	1055.08	1365.43	1353.33	1,353.97
Capitalisation during FY	298.89	298.25	298.89	43.31	42.61	43.31
Closing GFA	1365.43	1353.33	1,353.97	1408.74	1395.94	1,397.28

Prayers before the Hon'ble Commission:

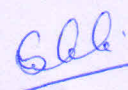
The petitioner respectfully prays before the Hon'ble Commission may:

- a) Admit this Review Petition for Review of the Hon'ble Commission's Order on the Petitioner's True Up Petition for FY 2015-16 and FY 2016-17.
- b) Grant an expeditious hearing of this Review Petition.
- c) Approve capital expenditure of INR 750.75 Crore for FY 2015-16 and INR 274.49 Crore for FY 2016-17 as submitted by the Petitioner in this Review Petition.
- d) Approve CWIP as per the following and as also submitted in this Review Petition –
 - a. For FY 2015-16, Opening – Rs. 1050.07 Crore, Closing – Rs. 1501.94 Crore
 - b. For FY 2016 -17, Opening – Rs. 1501.94 Crore, Closing – Rs. 1733.12 Crore
- e) Approve capitalisation of INR 298.89 Crore for FY 2015-16 and INR 43.31 Crore for FY 2016-17 as submitted by the Petitioner in this Review Petition.
- f) Issue appropriate directives if any
- g) Condone any inadvertent omissions/ errors/ rounding off differences/ shortcomings/ deficiencies in this Review Petition and permit the Petitioner to add/ modify / alter this filing and make further submissions as may be required at a future date,
- h) Pass such further and other Orders, as the Hon'ble Commission may deem fit and appropriate, keeping in view of the facts and circumstances of the Case.

② ML

For Jharkhand Urja Sancharan Nigam Limited

(Petitioner)



Authorized Signatory

Place: Ranchi

Dated: 30-03-2022

2A

un

Details of Capitalisation for F.Y. 2015-16

Sl No.	Name of Zone/Circle	Description of work	Order reference	Amount capitalization (in Rs.)	Interest & Financial Charge	Total capitalization	Date of Commissioning/ Putting on commercial load
FOR F.Y. 2015-16							
1	Trans. Circle Dumka	220/132 KV Madanpur(Dumka) GSS.	-	284,800,000.00	4,305,614.40	289,105,614.40	23/07/2015
		220 KV D/C Dumka -Rupnarayanpur Transmission Line.	-	519,500,000.00	7,853,815.60	527,353,815.60	23/07/2015
		Installation of 50 MVA Transformer		22,129,474.00	-	22,129,474.00	
		Construction of 132 KV D/C Dumka-Lalmatia Transmission Line		13,267,014.00	-	13,267,014.00	
		Construction of 132 KV S/C Lalmatia-Sahibganj Transmission Line on D/C Tower		5,946,789.00	-	5,946,789.00	
		Construction of 132 KV S/C Dumka -Pakur Transmission Line on D/C Tower		25,690,276.00	-	25,690,276.00	
		2*50MVA, 132/33 KV GSS, Dumka		62,271,794.00	-	62,271,794.00	
		Installation of 1*100 MVA, 220/132/11 KV auto Trasformer at lalmatia GSS.		90,574,775.00	-	90,574,775.00	
		Installation of 1*100 MVA, 220/132/11 KV auto Trasformer at lalmatia GSS.		65,484,003.00	-	65,484,003.00	
		Supply of 132 KV Breaker.		631,844.00	-	631,844.00	
		sodium vapour lamp (250 watt)complete set with lamp for lightening of switchyard etc og GSS Lalmatia pakur & Dumka		310,905.00		310,905.00	12.03.15
		Transformer oil testing set for 132/33 kv Grid sub-station Lalmatia.		114,170.00		114,170.00	06.07.15
		Digital Multimeter 2.5 kv hand operated meggar and digital tong tester for 132/33 GSS Trans circle dumka		182,750.00		182,750.00	06.07.15
		Hydraulic compressor machine 100 MT capacity with die of zebra -aluminum Zebra - steel , panther -aluminum,panther steel and eirth wire.		641,995.00		641,995.00	06.07.15
		33 kv 1250 AMP low level isolator without structure and eirthing blade but with insulator for GSS Dumka		1,037,850.00		1,037,850.00	31.03.14
		Supply of Sub Station structure with Fasteners.		661,416.00		661,416.00	14.10.15
		Total		1,093,245,055.00	12,159,430.00	1,105,404,485.00	
2	Trans. Circle Ranchi	Additional Power transformer for GSS Hatia-I		85,600,000.00	-	85,600,000.00	-
		Construction of 132/33 Kv GSS Tamar		304,800,000.00	-	304,800,000.00	-
		Construction of LULO of 132 Kv Hatia - Chandil Tr. Line at 132/33 Kv GSS Tamar		18,000,000.00		18,000,000.00	-
		Construction of 220/132/33 Kv GSS Simdega		393,100,000.00		393,100,000.00	-
		Construction of 132/33 Kv Lohardagga Gumla Tr. Line		270,000,000.00		270,000,000.00	-
		Total		1,071,500,000.00	-	1,071,500,000.00	
3	Trans Circle Deoghar	50 MVA Power Transformer ETC in 132/33 KV GSS, Jamtara.		23,044,261.00	2,230.02	23,046,491.02	01/12/2015
		Construction of 132/33KV GSS Madhupur .		104,583,565.00	10,141.73	104,593,706.73	10/02/2016
		Material locally procure		5,704,424.00		5,704,424.00	
		Construction of 132 KV DC Jamtara/ Madhupur Transmission Line .		272,651,599.00	26,438.25	272,678,037.25	10/02/2016
		Total		405,983,849.00	38,810.00	406,022,659.00	
4	Trans. Circle Chaibasa	Augmentation of transformer capacity by installing of 132/33 KV 50 MVA Power Transformer and strenghting of associate bays at 132/33 KV GSS, RKSJ		1,623,270.00	-	1,623,270.00	09/11/2013
		Augmentation of transformer capacity by installing of 132/33 KV 50 MVA Power Transformer and strenghting of associate bays at 132/33 KV GSS, RKSJ		982,683.00	-	982,683.00	09/11/2014
		Furniture and Fixture		26,790.00		26,790.00	
		Land and land rights'		1,586,468.00		1,586,468.00	
		Building		7,564,800.00		7,564,800.00	
		Others Civil Works		21,096.00		21,096.00	
		Plant and Machinery		211,198,961.00		211,198,961.00	
		Lines and Cable Net Work		43,094,281.00		43,094,281.00	
		Office Equipments'		103,440.00		103,440.00	
		220/132/33 KV Chaibasa		371,900,000.00	-	371,900,000.00	17/11/2015
		Total		638,101,789.00	-	638,101,789.00	
5	Trans. Circle Daltonganj	220 KV D/C Latehar Daltonganj Transmission Line		21,470,749.00	-	21,470,749.00	21/11/2013
				21,470,749.00	-	21,470,749.00	
6	Trans. Zone Ranchi	Surveing work of 220 KV Latehar/ Lohardaga Trans. Line		174,769.00			
		Constrction of 132 KV Hataia incomer no.II for extending 132 KV GSS Hatia -II to 132/33 KV GSS Hatia No. 1 in existing 132 KV Kamdara Bay		773,004.00	1,162,120.00	2,130,657.00	
		Confirmatory work order for resotration of optical link between SLDC Hatia .		20,764.00			
		Total		968,537.00	1,162,120.00	2,130,657.00	
7	Zone Dumka	Land and Land Right		5,310,526.00		5,310,526.00	
		Furniture and Fixture		703,000.00		703,000.00	
		Office Equipments'		117,772.00		117,772.00	
8	Circle Hazaribagh	Furniture and Fixture		1,650.00		1,650.00	
		Office Equipments'		51,501.00		51,501.00	
	Total 2015-16			3,237,454,428	13,360,360	3,250,814,788	
Note 1	Less:	The assest transferred from TC Jamshedpur to TC Chaibasa, already taken in books of TC Chaibasa				(262,124,071)	
						2,988,690,717	

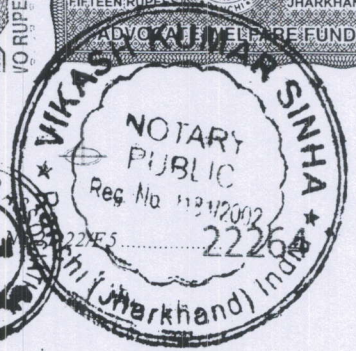
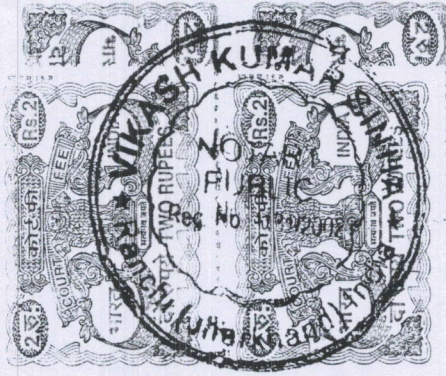
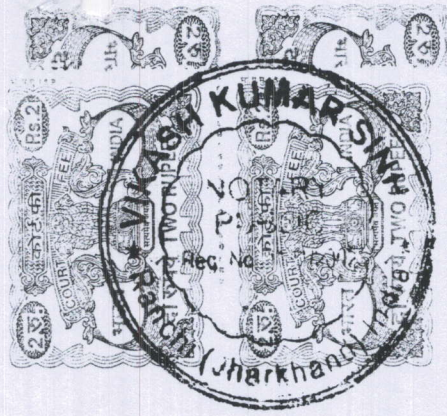
Details of Capitalisation for F.Y. 2016-17

Name of Zone/Circle	Description of work	Interest & Financial Charge	Total capitalization	Date of Commissioning/ Putting on commercial load	Remarks
Trans. Circle Ranchi	LILO Hatia Kanke	-	18,03,829.00		
	GSS Tamar	-	6,43,35,349.00		
Trans. Circle Jamshedpur	132/33 Kv Ramchandrapur			21/12/2016	
	Payment to ECE Industries Ltd. Against P.O. No. 01/CE(T)/JUSNL/Ranchi dated 30.06.15 by Nigam HQ	31,87,385.00	14,80,68,531.00	10/02/2017	
	02/CE (T) 23.10.2015				
	Exide made battery		12,300.00		
	Furniture and Fixture		1,04,475.00		
	Office Equipments'		87,745.00		
Trans. Circle Chaibasa	132/33 KV GSS Manoharpur	34,17,648.00	16,69,17,648.00	08/09/2016	
	LILO of 132 KV S/C Goilkera line Rourkera	7,60,871.00	3,71,60,871.00	08/09/2016	
J.U.S.N.L. HQtr.	Office Equipments'		8,964.00		
	Vehicles		13,20,906.00		
	Furniture and Fixture		21,000.00		
	Office Equipments'		5,91,366.00		
Tr. Zone-V, Hazaribagh	Furniture and Fixture		59,218.00		
	Office Equipments'		75,663.00		
Tr. Zone-IV, Medininagar	Furniture and Fixture		1,41,056.00		
	Office Equipments'		17,928.00		
Tr. Zone-II, Dumka	Furniture and Fixture		1,87,064.00		
	Office Equipments'		2,87,678.00		
			40,80,073.00		
Tr. Zone-III, Jamshedpur	Furniture and Fixture		1,04,475.00		
	Office Equipments'		74,505.00		

Design,
Manufacturing,
testing at
manufactures works,,
supply and delivery
of 06 (Six) nos. of 50
MVA,132/33 Kv
Power Trasformers
with first filling of oil
and spares for
existing GSS at
Kamdara, Kanke,
Gumla, Garhwa,
Rajkharsawan and
Kendposi (Detail as
per payment file)

	Tr. Circle Hazaribagh	Building			1,85,128.00	
		Furniture and Fixture			11,320.00	
		Furniture and Fixture			6,09,462.00	
		Line & Cable network			69,16,103.00	
		Line & Cable network			12,55,17,387.00	
		Vehicles			4,03,753.00	
		Office Equipments'			9,20,055.00	
		Office Equipments'			44,140.00	
					2,98,218.00	
	Tr. Circle Dumka	Furniture and Fixture			1,25,660.00	
		Office Equipments'			47,900.00	
	Tr. Circle Deoghar	Office Equipments'			45,509.27	
		Land and land rights'			200,244.10	
		Building			48,949.6	
		Others Civil Works			88,096,194.6	
		Plant and Machinery			10,16,08,909	
	Tr. Circle Daltonganj	Lines and Cable Net Work			40,375.3	
		Vehicles			20,315.4	
		Furniture and Fixture			30,668.5	
		Office Equipments'				
				73,65,904	1,56,90,89,050	
	Total 2016-17					
Note 1	Less :	The asset transferred From TC Ranchi to TC Hazaribagh, already taken in books of TC Hazaribagh			-12,74,50,157	
Note 2	Less :	The asset transferred From TC Ranchi to TC Daltonganj, already taken in books of TC Daltonganj			-10,08,54,92,80	
					43,30,89,613	

Additional Submission with respect to Review Petition dated 03.08.2022



I, Shyam Mahali, Son of Late Dasmah Mahali, Aged 48 years Residing at Namkum, Ranchi, Police Station – Namkum, District–Ranchi (Jharkhand), do hereby solemnly affirm and declare as under :-

- (1) THAT I am presently working as General Manager (Commercial & Regulatory Affairs) Jharkhand Urja Sancharan Nigam Ltd, (JUSNL) Kusai Colony, Doranda, Ranchi and duly authorized to file this submission and swear in the affidavit.
- (2) THAT I solemnly affirm at Ranchi on this day 3rd Day of Aug 2022 that the contents of this submission are true to my knowledge and are either based on information derived from the records of the case which I believe to be true or by way of submissions to the Hon'ble Commission.

Verified at Ranchi on 3rd Day of Aug, 2022.

The deponent who has been Identified by Shri [Signature] (Advocate), Ranchi affirmed/ declared that the statements made above are true to the best of his knowledge and belief.

Deponent Identified by me.

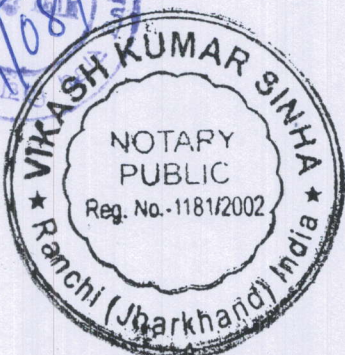
Signature Attested on Identification of Lawyer

Authorized under Notaries Act - 1956 & Notaries Rules 1955 by Govt of Jharkhand, Ranchi (India)

297 03 AUG 2022

Date

29/08/2022



[Signature]
NOTARY PUBLIC RANCHI

31/8/22

BEFORE THE JHARKHAND ELECTRICITY REGULATORY COMMISSION,
RANCHI

Filing No.....

Case No. 07 of 2022

IN THE MATTER OF:

Review of Hon'ble Jharkhand Electricity Regulatory Commission's Order dated 30.12.2020, (hereinafter referred as 'Order') on True-Up for FY 2015-16 and FY 2016-17 for Jharkhand Urja Sancharan Nigam Limited (JUSNL) under the JSERC (Conduct of Business) Regulations, 2016 and other enabling provisions.

AND

IN THE MATTER OF:

JHARKHAND URJA SANCHARAN NIGAM LTD. (hereinafter referred to as "JUSNL" or erstwhile "JSEB-Transmission function" which shall mean for the purpose of this petition the Licensee), having its registered office at Kusai Colony, Doranda, Ranchi.

..... Petitioner

I. Additional Submission of data with respect to addition in GFA

1. The Hon'ble Commission held the hearing dated July 21, 2022 on the aforesaid matter.
2. The Hon'ble Commission sought the details related to difference between the asset wise additional capitalization submitted during the proceedings of True Up of FY 2015-16 and FY 2016-17 and the details submitted in the Review Petition.

fy

10 Jan 2023

3. The Petitioner humbly submits the details of Scheme-wise Capitalization of FY 2015-16 & FY 2016-17 as desired by the Hon'ble Commission through **Annexure-'A'** for kind perusal.
4. The Petitioner humbly requests the Hon'ble Commission to allow the addition in GFA as per audited accounts for FY 2015-16 and FY 2016-17 and provide the relief accordingly.

II. Additional Submission with regard to Details of Capitalisation for FY 2014-15

1. The Hon'ble Commission vide its Order dated December 03, 2020 in the matter of review of the Order dated 01.02.2019 for True up of FY 2013-14 (6th January 2014 to 31st March 2014) and FY 2014-15 approved the True Up of FY 2013-14 and FY 2014-15 of JUSNL.
2. The Hon'ble Commission as against claim for addition in GFA for FY 2014-15 of Rs. 557.17 Crore approved Rs. 545.70 Crore ruling that:
 39. The assets of Rs. 11.57 Cr (difference of Rs. 557.17 Cr as submitted by Petitioner and Rs. 545.70 Cr) has been disallowed for FY 2014-15. Due to non-submission of any details, the Commission is unable to review the same.
3. The Petitioner would like to bring to the kind notice of the Hon'ble Commission that it has compiled division wise Asset capitalization details for FY 2014-15 and the same is attached at **Annexure-'B'**. The petitioner humbly submits that complete scheme-wise capitalization details of FY 2014-15 to the tune of Rs.557.17 Cr. has been received after the submission of Review Petition for FY 2015-16 & FY 2016-17 before Hon'ble Commission vide dated 30.03.2022.

Handwritten marks: A checkmark, a signature, and a circled 'D'.

4. The Petitioner would like to submit that it has submitted the Review Petition for FY 2015-16 and FY 2016-17 where it has submitted that:

Particulars	FY 2015-16 (Audited)			FY 2016-17 (Audited)		
	Opening	Addition	Closing	Opening	Addition	Closing
Capital Expenditure	2,105.15	750.75	2,855.90	2,855.90	274.49	3,130.39
Capitalization	1,055.08	298.89	1,353.97	1,353.97	43.31	1,397.28
Capital Work in Progress	1,050.07*	451.87	1,501.94	1,501.94	231.18	1,733.12
Asset Capital Work in Progress		227.49			157.39	
Capital Advances		-0.05			0.00	
Advance to Suppliers		221.29			71.08	
Stock of Materials at Site		3.14			2.71	

* As per Audited Accounts, the figure is Rs. 1038.60 Crore. However, an amount of Rs. 11.57 Crore is added to the same which was not capitalised during FY 2014-15 and was left in closing CWIP for FY 2014-15. Hence Rs. 1050.07 Crore is the same amount which the Commission allowed as closing CWIP for FY 2014 -15 in its Order of Review Petition for True UP for FY 2013 -14 and FY 2014-15 dated December 03, 2020.

5. The Petitioner humbly submits that it wants to resubmit the CWIP value as claimed in the Review Petition for FY 2015-16 and FY 2016-17. The Petitioner would like to submit that the said details are same as per the Audited accounts of FY 2015-16. The details are shown in the Table below:

Handwritten marks: A, D, and a signature.

Particulars	FY 2015-16 (Audited)			FY 2016-17 (Audited)		
	Opening	Addition	Closing	Opening	Addition	Closing
Capital Expenditure	2,105.15	750.75	2,855.90	2,855.90	274.49	3,130.39
Capitalization	1,066.54	298.89	1,365.43	1,365.43	43.31	1,408.74
Capital Work in Progress	1,038.60	451.87	1,490.47	1,490.47	231.18	1,721.65
Asset Capital Work in Progress	328.59	227.49	556.08	556.08	157.39	713.46
Capital Advances	297.18	-0.05	297.14	297.14	0.00	297.14
Advance to Suppliers	395.77	221.29	617.05	617.05	71.08	688.14
Stock of Materials at Site	17.07	3.14	20.20	20.20	2.71	22.91

6. The Petitioner humbly requests the Hon'ble Commission to consider the addition in GFA of Rs. 557.17 Crore for FY 2014-15 and accordingly consider the Opening CWIP for FY 2015-16 as Rs. 1038.60 Crore and Opening Capitalisation for FY 2015-16 as Rs. 1066.54 Crore and accordingly provide the treatment of it in other ARR components.

77

For Jharkhand Urja Sancharan Nigam Ltd

(Petitioner)

Sal

Authorised Signatory

Place: Ranchi

Dated: 02-08-2022

D m

Details of Capitalisation for F.Y. 2015-16

Details of Capitalisation for F.Y. 2015-16					
Name of Zone/Circle	Description of work	Amount capitilization (in Rs.)	Interest & Finacial Charge	Total capitilization	
	FOR F.Y. 2015-16				
1 Trans. Circle Dumka	220/132 KV Madanpur(Dumka) GSS.	28,48,00,000.00	43,05,614.40	28,91,05,614.40	
	220 KV D/C Dumka -Rupnarayanpur Transmission Line .	51,95,00,000.00	78,53,815.60	52,73,53,815.60	
	Installation of 50 MVA Transformer	2,21,29,474.00	-	2,21,29,474.00	
	Construction of 132 KV D/C Dumka-Lalmatia Transmission Line	1,32,67,014.00	-	1,32,67,014.00	
	Construction of 132 KV S/C Lalmatia-Sahibganj Transmission Line on D/C Tower	59,46,789.00	-	59,46,789.00	
	Construction of 132 KV S/C Dumka -Pakur Transmission Line on D/C Tower	2,56,90,276.00	-	2,56,90,276.00	
	2*50MVA, 132/33 KV GSS, Dumka	6,22,71,794.00	-	6,22,71,794.00	
	Installation of 1*100 MVA ,220/132/11 KV auto Trasformer at lalmatia GSS.	9,05,74,775.00	-	9,05,74,775.00	
	Installation of 1*100 MVA ,220/132/11 KV auto Trasformer at lalmatia GSS.	6,54,84,003.00	-	6,54,84,003.00	
	Supply of 132 KV Breaker.	6,31,844.00	-	6,31,844.00	
	sodium vapour lamp (250 watt)complete set with lamp for lightening of switchyard etc og GSS Lalmatia pakur & Dumka	3,10,905.00	-	3,10,905.00	
2 Trans. Circle Ranchi	Transformer oil testing set for 132/33 kv Grid sub-station Lalmatia.	1,14,170.00	-	1,14,170.00	
	Digital Multimeter 2.5 kv hand operated meggar and digital tong tester for 132/33 GSS Trans circle dumka	1,82,750.00	-	1,82,750.00	
	Hydraulic compressor machine 100 MT capacity with die of zebra -aluminum Zebra - steel , panther -aluminum,panther steel and eirth wire .	6,41,995.00	-	6,41,995.00	
	33 kv 1250 AMP low level isolator without structure and eirthing blade but with insulator for GSS Dumka	10,37,850.00	-	10,37,850.00	
	Supply of Sub Station structure with Fasteners.	6,61,416.00	-	6,61,416.00	
	Additional Power transformer for GSS Hatia-I	1,09,32,45,055.00	1,21,59,430.00	1,10,54,04,485.00	
	Construction of 132/33 Kv GSS Tamar	8,56,00,000.00	-	8,56,00,000.00	
	Construction of 111 O of 132 Kv Hatia - Chandil Tr. Line at 132/33 Kv GSS Tamar	30,48,00,000.00	-	30,48,00,000.00	
	Construction of 220/132/33 Kv GSS Simdega	1,80,00,000.00	-	1,80,00,000.00	
	Construction of 132/33 Kv Lohardaga Gumla Tr. Line	39,31,00,000.00	-	39,31,00,000.00	
		27,00,00,000.00	-	27,00,00,000.00	
	Total	1,07,15,00,000.00	-	1,07,15,00,000.00	

Sl no	Name of Zone/Circle	Description of work	Amount capitalization (in Rs.)	Interest & Financial Charge	Total capitalization
3	Trans Circle Deoghar	50 MVA Power Transformer ETC in 132/33 KV GSS, Jantara.	2,30,44,261.00	2,230.02	2,30,46,491.02
		Construction of 132/33KV GSS Madhupur . <u>Material locally procure</u>	10,45,83,565.00	10,141.73	10,45,93,706.73
		Construction of 132 KV DC Jantara/Madhupur Transmission Line.	57,04,424.00		57,04,424.00
		Augmentation of transformer capacity by installing of 132/33 KV 50 MVA Power Transformer and strengthening of associate bays at 132/33 KV GSS , RKSJN	77,26,51,599.00	26,438.25	77,26,78,037.25
		Total	40,59,83,849.00	38,810.00	40,60,22,659.00
		16,23,270.00	-	16,23,270.00	
4	Trans. Circle Chaibasa	Augmentation of transformer capacity by installing of 132/33 KV 50 MVA Power Transformer and strengthening of associate bays at 132/33 KV GSS , RKSJN	9,82,683.00	-	9,82,683.00
		220/132/33 KV Chaibasa	37,19,00,000.00	-	37,19,00,000.00
		Furniture and Fixture	26,790.00	-	26,790.00
		Office Equipments'	1,03,440.00	-	1,03,440.00
		Total	37,46,36,183.00	-	37,46,36,183.00
		2,14,70,749.00	-	2,14,70,749.00	
5	Trans. Circle Daltonganj	220 KV D/C Latehar Daltonganj Transmission Line	2,14,70,749.00	-	2,14,70,749.00
6	Trans. Zone Ranchi	Surveying work of 220 KV Latehar/Lohardaga Trans. Line	2,14,70,749.00	-	2,14,70,749.00
		Construction of 132 KV Hataia incomer no.II for extending 132 KV GSS Hataia-II to 132/33 KV GSS Hataia No. 1 in existing 132 KV Kandara Bay	1,74,769.00		
		Confirmatory work order for resotation of optical link between SLDC Hataia .	7,73,004.00	11,62,120.00	21,30,657.00
7	Zone Dumka	Land and Land Right	9,68,537.00	11,62,120.00	21,30,657.00
		Furniture and Fixture	53,10,526.00		53,10,526.00
		Office Equipments'	7,03,000.00		7,03,000.00
		1,17,772.00			1,17,772.00
		Total	61,31,298.00		61,31,298.00
		1,650.00			1,650.00
8	Circle Hazaribagh	Office Equipments'	51,501.00		51,501.00
		Augmentation of transformer capacity by istalling 1x100 MVA 220/132/33 KV Transformer strengthening bay 220KV GSS Chandil	53,151.00		53,151.00
		Furniture and Fixture	11,02,312.00		11,02,312.00
		Total	98,505.00		98,505.00
9	Trans. Circle Janshedpur	Office Equipments'	1,40,718.00		1,40,718.00
		Furniture and Fixture	13,41,535.00		13,41,535.00
		Total	5,188.00		5,188.00
10	Hazaribagh Zone	Office Equipments'	1,00,539.00		1,00,539.00
		Furniture and Fixture	1,05,727.00		1,05,727.00
		Furniture and Fixture	1,10,600.00		1,10,600.00
		Total	2,97,55,46,684.00	1,33,60,360.00	2,98,89,07,044.00
11	JUSNL HQ	Furniture and Fixture	1,00,539.00		1,00,539.00
		Furniture and Fixture	1,05,727.00		1,05,727.00
		Furniture and Fixture	1,10,600.00		1,10,600.00
		Total	2,97,55,46,684.00	1,33,60,360.00	2,98,89,07,044.00

Total Capitalization of FY 2015-16

JAN

m

Details of Capitalisation for F.Y. 2016-17

S.No.	Name of Zone/Circle	Description of work	Amount capitalization (in Cr.)	Interest & Financial Charge	Total capitalization
1	Trans. Circle Ranchi	1110 Hattia Kanke GSS Tamar	18,03,829.00 6,43,35,349.00	-	18,03,829.00 6,43,35,349.00
		132/33 kV Ramchandrapur	6,61,39,178.00	-	6,61,39,178.00
		Payment to ECE Insudtries Ltd. Against P.O. No. 01/CE(T)/JUSNL/Ranchi dated 30.06.15 by Nilgam HQ	11,67,00,000.00		
2	Trans. Circle Jamshedpur	02/CE (T) 23.10.2015 Exide made battery Furniture and Fixture Office Equipments	2,30,44,261.00 51,36,885.00 12,300.00 1,04,475.00	31,87,385.00	14,80,68,531.00 12,300.00 1,04,475.00 87,745.00
		132/33 kV GSS Manoharpur LLO of 132 KV S/C Gollkera line Rourkera Office Equipments	14,50,85,666.00 16,35,00,000.00 3,64,00,000.00	34,17,648.00 7,60,871.00	14,82,73,051.00 16,69,17,648.00 3,71,60,871.00
3	Trans. Circle Chaibasa	Vehicles Furniture and Fixture Office Equipments	8,964.00 19,99,08,964.00 13,20,906.00		8,964.00 20,40,87,483.00 13,20,906.00
4	J.U.S.N.L. HQT.	Furniture and Fixture Office Equipments	21,000.00 5,91,366.00		21,000.00 5,91,366.00
5	Tr. Zone-V, Hazaribagh	Furniture and Fixture Office Equipments	19,33,272.00 59,218.00		19,33,272.00 59,218.00
6	Tr. Zone-IV, Medininagar	Furniture and Fixture Office Equipments	75,663.00 1,34,881.00		75,663.00 1,34,881.00
7	Tr. Zone-II, Dumka	Furniture and Fixture Office Equipments Building	17,928.00 1,58,984.00 1,87,064.00 2,87,678.00		17,928.00 1,58,984.00 1,87,064.00 2,87,678.00
		40,80,073.00			40,80,073.00
		Total	45,54,815.00		45,54,815.00
	Tr. Zone-III, Jamshedpur	Furniture and Fixture Office Equipments	1,04,475.00 74,505.00		1,04,475.00 74,505.00
		Total	1,78,980.00		1,78,980.00

S.No.	Name of Zone/Circle	Description of work	Amount capitalization (in Cr.)	Interest & Financial Charge	Total capitalization
9	Tr. Circle Hazaribagh	Building	1,85,128.00		1,85,128.00
		Furniture and fixture	11,320.00		11,320.00
		Line & Cable network	69,16,603.00		69,16,603.00
		Office Equipments	44,140.00		44,140.00
		Total	71,57,191.00		71,57,191.00
10	Tr. Circle Dumka	Furniture and Fixture	2,98,218.00		2,98,218.00
		Office Equipments	1,25,660.00		1,25,660.00
		Total	4,23,878.00		4,23,878.00
11	Tr. Circle Deoghar	Office Equipments	47,900.00		47,900.00
Total Capitalisation for FY 2016-17			42,57,23,709	73,65,904.00	43,30,89,613.00

311

339

Jharkhand Urja Sancharan Nigam limited
Nigam Hqr. Kusai Coloney, Doranda, Ranchi
Capitalization for the FY 2014-15

Annexure B

1212

Sl no.	Name of Zone/Circle	Description of work	Order reference	Amount capitalization (in Cr.)	Interest & Finance Charges	Total capitalization (Rs in Cr)	Date of Commissioning/ Putting on commercial load
1	JUSNL HQ	Amount paid to Amit Kr Singh, AEE for Purchase of wooden chowki					
		FURNITURE & FIXTURE					
		Sub total		0.00025		0.00025	
				0.00025		0.00025	
		Amount paid to Amit Kr Singh, AEE for Purchase of BEETAL BASIC PLAN OF BSNL (Telephone Plan)					
		Amount paid to Vinod Kr Gupta, JEE for purchase of PRINTER		0.00028		0.00028	
		Amount paid to Nitendra Kumar for purchase of OFFICE EQUIPMENT		0.00023		0.00023	
		Amount paid to Jogendra Prasad, Technician for purchase of OFFICE EQUIPMENT		0.001199		0.001199	
		Sub total		0.002274		0.002274	
		TOTAL		0.001983		0.001983	
2	Tr. Circle, Ranchi	Construction of 220KV Hatia-Lohardaga Tr. Line					
		Construction of 220KV Lohardaga-Latehar Tr. Line		35.91		35.91	14.10.2007
		Construction of 132KV Lohardaga-Gumla Tr. Line		49.37		49.37	30.09.2013
		Construction of Line in line out of one circuit of 132LV PTIPs-Hatia Tr. Line at GSS Kanke		29.68		29.68	30.05.2013
		Stock issued for Capital Works (P & M): Details not available		3.5		3.5	20.07.2013
		Sub total		1.296737		1.296737	30.09.2014
				119.756737		119.756737	
		Plant & Machinery					
		Construction of 220/132KV 2X 150 MVA Grid Substation Hatia-2		65.73		65.73	
		Construction of 132/33 KV 2X 50 MVA Grid Substation Lohardaga		26.92		26.92	
		Construction of 132/33 KV 2X 50 MVA Grid Substation Kanke		30.87		30.87	
		Erection, testing & commissioning of 220/132KV 50MVA, ICT 3 at Hatia-24 related work excluding cost of Transformer		5.78		5.78	
		Addition of 2X50 MVA Power Transformer at GSS Nantkum		8.64		8.64	
		1x 20MVA Power Transformer at 132/33 KV GSS gumla		1.55		1.55	
		132/33 KV GSS gumla 2 X 20 MVA		6		6	
		Construction of 132/33 KV 2x 20 MVA GSS Japla		18.69		18.69	
		Construction of 132/33 KV 2x 20 MVA GSS Latehar		26.8		26.8	
		Construction of 132/33 KV 2x 20 MVA GSS Daltonganj		20.54		20.54	
		Line in line out of 132KV sonenagar, Rihard Tr. Line, Japla		50.45		50.45	
		Erection, testing & commissioning of 1 x 50 MVA 132/33 KV Power Transformer at Garhwa Road GSS		3.5		3.5	
		Stock issued for Capital Works (P & M): Details not available		2.8		2.8	
		Sub total		1.3040302		1.3040302	
				269.5740302		269.5740302	
		Other Civil Works					
		Other Civil Works (Details not available)		0.2657052		0.2657052	
		Sub total		0.2657052		0.2657052	
		TOTAL (Data provided by field units)		389.5964724		389.5964724	
3	Trans Zone II Dumka	Furniture & Fixtures					
		Local purchase of Furniture & Fixtures		0.0019956		0.0019956	
		TOTAL (Data provided by field units)		0.0019956		0.0019956	
		Supply of 1 X 100MVA, 220/132/11KV Auto Transformer at Lalmatia GSS	P.O no. 05 dt. 23.03.2009 of Chief Engineer Trans. (O&M)	4.2636		4.2636	24.08.2012
		Installation of 1 X 100MVA, 220/132/11KV Auto Transformers at Lalmatia GSS with extension of 220KV bay from NTPC side	P.O no. 02 and W.O. no. 02 dt. 28.02.2012 of Chief Engineer (Trans.)	3.0771		3.0771	24.08.2012
		2 X 50 MVA, 132/33KV GSS Sahebganj	P.O no. 23 dt. 03.10.2006 (P&G-A)				
			W.O. no. 01 dt. 03.10.2006	27.1595		27.1595	02.09.2009
		2 X 50 MVA, 132/33KV GSS Pakuar	P.O no. 23 dt. 03.10.2006 (P&G-B)				
			W.O. no. 01 dt. 03.10.2006	25.7636		25.7636	28.06.2009

Tr. Circle,
Dumka

Construction of 132KV S/C Dumka-Pakur Transmission line (84.126kms)	P.O no. 20 dt. 17.05.2005 (PKG-C) W.O. no. 05 dt. 17.05.2005	20.979	20.979	24.01.2011
2x50 MVA 132/33KV GSS Dumka	P.O no. 07 dt. 18.01.2005 W.O. no. 002 dt. 18.01.2005 of CE (G&T)	20.6149	20.6149	20.02.2009
Construction of 132KV D/C Dumka-Deoghar Transmission line (68,106kms) including reconductoring of 132KV S/C Maithon-	P.O no. 07 dt. 18.01.2005 W.O. no. 02 dt. 18.01.2005 of CE (G&T) letter no. 265 CE (G&T) dt. 14.05.2005	22.3244	22.3244	31.01.2010
Jamtara Trans. Line	P.O no. 06 and W.O no. 01 dt. 18.01.2005 of Chief Engineer (G&T)	26.3	26.3	02.09.2009
Sub total		124.1821	124.1821	
Design, Erection, testing & commissioning of 132KV 3 phase S/C transmission line on D/C tower from Lalmatia GSS to Sahebganj		26.3	26.3	
Sub total		150.4821	150.4821	
TOTAL (Data provided by field units)		2.2612	2.2612	
Debit note received from Tr. Circle JSR against 3 Phase 50Hz ON AN/ON at 50 MVA,132/33/11 Kv Transformer with OLTC RTCC, Bushing, connector and other fitting control equipment etc with 10% extra Tr. Oil drum at G/S/S, RKS, Bearing Sk. No. 83504		0.111415	0.111415	
Debit note received from Trans. Zone III, JSR against debit note no. 18 for Height raising of lower Loc. No. 117 & 118 in 220 Kv S/C RCP- JODA Tr. Line & accordingly restringing of conductor between concern tower location on Turnkey basis.		3.89	3.89	
Debit notes received from HQ for 1*50 MVA at 132/33 Kv GSS Rajkharasawan with ways.		3	3	
Debit Note received from HQ for 2*20 MVA at 132/33 Kv GSS Chakradharpur.		9.262615	9.262615	
TOTAL (Data provided by field units)		0.0016113	0.0016113	
Building		0.00504	0.00504	
Purchase of Konica Minolta Digital Photocopier Model bizhub 195			0.0066513	
TOTAL (Data provided by field units)		0		
Construction of boundary wall of guest house & residence of G.M. Cum-C.E. TZ-III under T/S/D, Golmuri.		0.0876483	0.0876483	
100 MVA, Auto Power Transformer (Transformer & Rectifies Ltd, Ahmedabad) of G/S/S, Chandil-I against P.O No. 07 dated 04.12.2012 of C.E (T), ISEB, Ranchi.		3.3939455	7.7143786	
(Spare Parts)		0.0710518		
P.O for providing Bus-bar protection scheme at 220/132 Kv G/S/S, RCP.		0.668564		
NIT No. 616/PR/JSEB/2012.13. (M/s ABN Tower & Transmission Pvt Ltd).		0.0904869		
W.O for providing Bus-bar protection scheme at 220/132 Kv G/S/S, RCP.		0.1572		
NIT No. 616/PR/JSEB/2012.13. (M/s ABN Tower & Transmission Pvt Ltd).		2.7856517		
220 Kv Areava make Breaker complete set		0.1806		
132/33 Kv 50 MVA, power transformer with complete set including full Tr. Oil at G/S/S, Chandil-II (Manikui) make - Areava T&D India Ltd.		0.0004		
Numerical Micom Relay at G/S/S, Aditvapuri-I.		0.003445	0.00040000	
Godraj steel rack 18*36*4 PL self 5*5 angle at TC JSR		0.00014		
HP Laptop		0.0012575		
USB modem		0.0004355		
25 drum unit for photo copy machine Model- 1 R- 2006		0.00504		
Scanner cannon LIDE 110 S.No. KFB856787		0.00035		
Konica Minolta Digital photo copper model bizub 195		0.00035	0.01341330	
300 CDMA phone mobile set		0.0027453		
Processor 44@ RAM 500GB dell inspiron Desktop			7.81584020	
TOTAL (Data provided by field units)				
GRAND TOTAL FOR THE F.Y 2014-15			557.17	

h

2

Details of following heads from FY 2015-16 to FY 2017-18 (as per Annual Accounts)

Year	Particulars	opening		During the year		Closing Balance		Notes to the Accounts
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
2015-16	Capital Work-in-progress	3,00,45,10,586.00	-	4,79,01,86,348.00	2,65,93,33,199.00	5,13,53,63,735.00	-	Note-13
	Capital Work-in-progress [Interest & Finance Charges]	28,13,52,370.00	-	16,97,12,329.00	2,56,69,018.00	42,53,95,681.00	-	Note-13
	Advance for suppliers/contractors (capital)	2,97,18,41,870.00	-	-	4,56,365.00	2,97,13,85,505.00	-	Note-15
	Stock of Materials at construction Stock (Capital) *	17,06,53,437.00	-	3,24,88,664.00	11,24,992.00	20,20,17,109.00	-	Note-17
	Advance to Suppliers	3,95,76,83,539.00	-	2,30,17,81,242.00	8,89,28,665.00	6,17,05,36,116.00	-	Note-18
	TOTAL	10,38,60,41,802.00	-	7,29,41,68,583.00	2,77,55,12,239.00	14,90,46,98,146.00	-	
2016-17	Capital Work-in-progress	5,13,53,63,735.00	-	1,93,75,33,970.00	41,09,20,324.00	6,66,19,77,381.00	-	Note-13
	Capital Work-in-progress [Interest & Finance Charges]	42,53,95,681.00	-	5,46,13,153.00	73,65,904.00	47,26,42,930.00	-	Note-13
	Advance for suppliers/contractors (capital)	2,97,13,85,505.00	-	-	-	2,97,13,85,505.00	-	Note-15
	Stock of Materials at construction Stock (Capital) *	20,20,17,109.00	-	2,99,60,705.00	28,51,082.00	22,91,26,732.00	-	Note-17
	Advance to Suppliers	6,17,05,36,116.00	-	71,08,33,257.00	-	6,88,13,69,373.00	-	Note-18
	TOTAL	14,90,46,98,146.00	-	2,73,29,41,085.00	42,11,37,310.00	17,21,65,01,921.00	-	
2017-18	Capital Work-in-progress	6,66,19,77,381.00	-	8,17,44,73,584.00	20,20,78,732.00	14,63,43,72,233.00	-	Note-13
	Capital Work-in-progress [Interest & Finance Charges]	47,26,42,930.00	-	-	5,72,12,167.00	41,54,30,763.00	-	Note-13
	Advance for suppliers/contractors (capital)	2,97,13,85,505.00	-	-	57,630.00	2,97,13,27,875.00	-	Note-15
	Stock of Materials at construction Stock (Capital) *	22,91,26,732.00	-	21,00,02,780.00	13,47,54,854.00	30,43,74,658.00	-	Note-17
	Advance to Suppliers	6,88,13,69,373.00	-	1,02,90,00,000.00	45,18,56,731.00	7,45,85,12,642.00	-	Note-18
	TOTAL	17,21,65,01,921.00	-	9,41,34,76,364.00	84,59,60,114.00	25,78,40,18,171.00	-	
2018-19				Accounts not finalized				
2019-20				Accounts not finalized				

AS
for
Mr
[Signature]