

# Annexure - 4

Bihar State Power Transmission Company (2023-24)				
Provisional Trial Balance				
1-Apr-23 to 30-Sep-23				
Particulars	Bihar State Power Transmission Company (2023-24)			
	1-Apr-23 to 30-Sep-23			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,14,13,65,40,304</b>		<b>1,38,58,33,052</b>	<b>1,15,52,23,73,356</b>
Reserves & Surplus	41,74,50,489			41,74,50,489
Capital Grants	15,34,16,68,225		21,71,04,052	15,55,87,72,277
Share Capital	98,37,74,21,590		1,16,87,29,000	99,54,61,50,590
Equity Share Application Money	15,42,08,00,000		1,16,87,29,000	16,58,95,29,000
Paid Up Equity Capital	82,95,66,21,590			82,95,66,21,590
<b>Loans (Liability)</b>	<b>36,64,12,72,096</b>			<b>36,64,12,72,096</b>
Long Term Borrowings	36,64,12,72,096			36,64,12,72,096
<b>Current Liabilities</b>	<b>9,61,78,75,146</b>	<b>9,29,93,81,861</b>	<b>8,24,74,92,761</b>	<b>8,56,59,86,046</b>
Advance From Party		3,00,91,470	3,00,91,470	
Liability to Supplies/Works	44,78,90,954	4,40,39,87,850	4,42,07,99,545	46,47,02,649
Other Current Liabilities	8,74,22,24,742	4,05,03,14,002	3,17,79,08,057	7,86,98,18,797
Short Term Provisions	42,77,59,449	81,49,88,539	61,86,93,689	23,14,64,599
Staff Related Liability & Provisions	42,77,59,449	81,49,88,539	61,86,93,689	23,14,64,599
Terminal Benefit Liabilities (Company) -Current	21,73,59,644	21,74,00,000		40,356
Staff Related Liability	21,03,99,805	59,75,88,539	61,86,93,689	23,15,04,955
<b>Fixed Assets</b>	<b>1,20,80,18,58,633</b>	<b>1,31,66,24,697</b>	<b>1,69,18,732</b>	<b>1,22,10,15,64,598</b>
Accumulated Depreciation	34,75,02,53,835			34,75,02,53,835
Capital Expenditure in Progress	33,57,35,41,700	1,28,96,58,671	1,18,17,381	34,85,13,82,991
Fixed Assets (Gross Block)	1,21,97,85,70,768	2,69,66,026	51,01,351	1,22,00,04,35,443
<b>Current Assets</b>	<b>66,39,58,45,177</b>	<b>25,76,25,01,206</b>	<b>25,43,29,41,641</b>	<b>66,72,54,04,743</b>
Financial Assets-Current	35,61,80,09,083	6,03,51,23,208	2,33,20,64,579	39,32,10,67,712
Current Tax Assets	4,25,28,60,510	12,93,61,761		4,38,22,22,271
Deposit with Bank (Short Term)	1,00,00,00,000		1,00,00,00,000	
Fixed Deposit (Bank Guarantee)	5,00,000			5,00,000
Cash-in-hand	2,52,132	6,68,336	5,66,855	3,53,613
Stock of Material		10,13,894		10,13,894
Bank Accounts	21,84,91,55,044	17,31,56,82,295	18,42,58,03,394	20,73,90,33,944
Inventories	1,52,45,30,308	3,48,42,953	12,78,02,774	1,43,15,70,487
Cash and cash equivalents	1,28,63,827	2,64,28,247	2,26,02,658	1,66,89,415
Other Current Assets	57,91,52,636	82,25,946	9,65,31,567	49,08,47,015
Advance Entry Tax	10,00,00,000			10,00,00,000
<b>POSOCO/NLDC</b>			<b>8,97,19,498</b>	<b>8,97,19,498</b>
Board Working Fund	35,38,47,603			35,38,47,603
Advances for O&M Supplies/Works	7,42,05,623	22,26,578	3,50,300	7,60,81,901
Advances to Staff	68,67,128	59,99,368	64,61,769	64,04,727
Prepaid Expenses	4,42,32,281			4,42,32,281
Others (Current)	1,55,85,21,639	2,13,81,51,394	3,35,45,66,641	34,21,06,392
Amount recoverable from employees	88,935			88,935
<b>Other Claims and Receivables</b>	<b>1,55,84,28,564</b>	<b>2,13,81,51,394</b>	<b>3,35,45,66,641</b>	<b>34,20,13,317</b>
Advances to Staffs	4,140			4,140
Sundry Receivables		7,30,03,173	7,30,03,173	
<b>Branch / Divisions</b>	<b>1,41,43,70,845</b>	<b>5,44,28,16,552</b>	<b>1,31,75,99,225</b>	<b>2,71,08,46,482</b>
Inter Unit Accounts	14,02,15,889			14,02,15,889
Inter-Company Accounts	1,27,41,54,956	21,13,19,166	22,90,60,000	1,29,18,95,790
Inter-Unit Transfers		5,23,14,97,386	1,08,85,39,225	4,14,29,58,161
Suspense A/c		27,45,19,023	85,27,56,016	57,82,36,993
<b>Direct Incomes</b>		<b>1,18,295</b>	<b>6,10,75,28,654</b>	<b>6,10,74,10,359</b>

Particulars	Bihar State Power Transmission Company (2023-24)			
	Opening Balance	1-Apr-23 to 30-Sep-23		
		Debit	Credit	Closing Balance
Revenue from Operation			6,10,74,10,359	6,10,74,10,359
Other operating income			20,81,92,278	20,81,92,278
Other SLDC Income			18,41,694	18,41,694
SLDC Income			6,68,49,994	6,68,49,994
STU Charges			12,35,883	12,35,883
Administrative Charges-Deposit Head			88,18,915	88,18,915
ERS Rent (Deposit Work)			16,20,000	16,20,000
Power Interruption Charges			4,10,19,448	4,10,19,448
Supervision Charges (Deposit Work)			8,68,06,344	8,68,06,344
Revenue from Transmission Charges			5,89,92,18,081	5,89,92,18,081
Other Transmission Charges			9,28,06,806	9,28,06,806
Revenue from NBPDC			2,67,09,49,188	2,67,09,49,188
Revenue from SBPDCL			3,13,54,62,087	3,13,54,62,087
Supervision Charges		1,18,295	1,18,295	
Direct Expenses		1,42,54,23,028	59,63,543	1,41,94,59,484
Administrative & General Expenses		7,55,90,432	2,400	7,55,88,032
Audit Fees		8,100		8,100
Interest / Penalty on Statutory Dues		10,37,385		10,37,385
Consultancy Charge		38,05,364		38,05,364
Conveyance and Travelling		6,73,11,274	1,000	6,73,10,274
Rent, Rates & Taxes		8,87,118		8,87,118
Telephone Expenses		25,20,008	1,400	25,18,608
Insurance Expense		21,183		21,183
Employee Cost		1,10,66,52,064	17,45,773	1,10,49,06,291
Dearness Allowance		26,09,63,196	72,636	26,08,90,560
Medical Expenses Reimbursement		91,43,594	44,470	90,99,124
Other Allowances		9,54,31,738	12,77,601	9,41,54,137
Salaries		60,51,91,641	2,95,852	60,48,95,789
Staff Welfare Expenses		16,32,109	20,000	16,12,109
Terminal Benefits		11,89,58,355	22,584	11,89,35,771
Overtime		1,53,31,432	12,630	1,53,18,802
Other Expenses		3,79,36,847	15,880	3,79,20,967
Expense on CSR Activities		20,10,000		20,10,000
Electricity & Power Charges		87,62,766		87,62,766
Entertainment Charges		8,21,264		8,21,264
Fees and Subscriptions		1,18,62,850		1,18,62,850
Misc Expenses		46,32,802	2,702	46,30,099
Books and Periodicals		76,680		76,680
Commission Exp		15,15,311		15,15,311
Home Guard/Security Guard		59,35,387	8,658	59,26,729
Printing and Stationary		23,19,787	4,520	23,15,267
Repair and Maintenance		20,52,43,685	41,99,490	20,10,44,195
R&M Of Line, Cable & Network Work		4,22,46,458	2,59,522	4,19,86,936
R&M of Furniture & Fixtures		4,42,107		4,42,107
R&M of Plant and Machinery		9,69,78,548	39,39,968	9,30,38,580
R&M of Buildings		3,22,84,139		3,22,84,139
R & M Of Civil Works		1,90,09,610		1,90,09,610
R&M of Office Equipments		1,42,82,823		1,42,82,823
Insurance Expense		21,183		21,183
Indirect Incomes		1,97,206	31,18,46,519	31,16,49,313

Particulars	Bihar State Power Transmission Company (2023-24)			
	1-Apr-23 to 30-Sep-23			
	Opening Balance	Transactions		Closing Balance
Debit		Credit		
Cost of Collection of Labour Cess			5,24,483	5,24,483
Interest Income			24,54,55,822	24,54,55,822
Other Income		1,97,206	6,58,66,214	6,56,69,008
Penalty From Sale of Scrap			1,64,415	1,64,415
Application Fee Received			2,25,250	2,25,250
Miscellaneous Receipts		1,97,206	48,64,184	46,66,978
Sale of Scraps			6,06,12,365	6,06,12,365
Indirect Expenses		11,64,214	236	11,63,978
GST on Demand		11,22,240		11,22,240
Finance Cost		41,974	236	41,738
<b>Non-Current Liabilities</b>	<b>16,54,61,34,188</b>	<b>3,298</b>		<b>16,54,61,30,890</b>
Terminal Benefit Liabilities (Company) -Non Cur	82,35,22,328	3,298		82,35,19,030
Advance Lease Rent(Non-Current)	13,66,33,984			13,66,33,984
Deferred Tax Liability/Assets	11,55,96,34,530			11,55,96,34,530
Long Term Liabilities & Provisions	4,02,63,43,346			4,02,63,43,346
<b>Non-Current Assets</b>	<b>5,01,21,35,478</b>	<b>23,64,07,166</b>	<b>8,02,76,165</b>	<b>5,16,82,66,479</b>
MAT Credit Entitlement	4,02,63,43,346			4,02,63,43,346
Other non current assets	98,43,49,652	23,63,06,606	7,95,47,135	1,14,11,09,123
Financial Assets	14,42,480	1,00,560	7,29,030	8,14,010
Profit & Loss A/c	13,85,36,46,710			13,85,36,46,710
<b>Grand Total</b>		<b>43,75,91,56,545</b>	<b>43,75,91,56,545</b>	

Notes:- Above Trial Balance overall BSPTCL included SLDC income & Exp.